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**VIA ELECTRONIC FILING**

Adam Teitzman, Commission Clerk  
Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI  
Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are the Rebuttal Testimony and Exhibit of FPL witness Matthew Valle.

Please let me know if you should have any questions regarding this submission.

(Document 3 of 15)

Sincerely,

A handwritten signature in black ink, appearing to read "Wade Litchfield", written in a cursive style.

R. Wade Litchfield  
Vice President & General Counsel  
Florida Power & Light Company

RWL:ec  
Attachment  
cc: Counsel of Record

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**FLORIDA POWER & LIGHT COMPANY**

**REBUTTAL TESTIMONY OF MATTHEW VALLE**

**DOCKET NO. 20210015-EI**

**JULY 14, 2021**

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1 **I. INTRODUCTION**

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

4 A. My name is Matthew Valle, and my business address is Florida Power & Light  
5 Company (“FPL” or the “Company”), 700 Universe Boulevard, Juno Beach,  
6 Florida 33408.

7 **Q. Have you previously submitted direct testimony in this proceeding?**

8 A. Yes.

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

10 A. Yes. I am sponsoring the following rebuttal exhibit:

- 11
  - Exhibit MV-9 Property Held for Future Use – Forecasted COD

12 I am co-sponsoring the following exhibit:

- 13
  - LF-10 FPL’s Notice of Identified Adjustments filed May 7, 2021 and

14 Witness Sponsorship, filed with the rebuttal testimony of FPL witness  
15 Fuentes.

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

17 A. In my rebuttal testimony, I address contentions made by OPC witness Smith  
18 regarding property held for future use. I also address arguments made by  
19 Florida Rising, *et al*, witness Rábago regarding FPL’s proposed green hydrogen  
20 pilot.

21 **Q. Please summarize your rebuttal testimony.**

22 A. OPC witness Smith suggests that the Company should provide more detail on  
23 properties held for future use that have a “to be determined” in-service date in

1 some discovery documents that he reviewed while preparing his testimony.  
2 While it appears that some of the properties that witness Smith discusses are  
3 related to transmission and distribution properties that are addressed by FPL  
4 witness Spoor in his rebuttal testimony, my testimony provides additional detail  
5 on land associated with generation projects that have a “to be determined” in-  
6 service date. In addition, my rebuttal testimony also shows that witness  
7 Rábago’s criticisms of FPL’s proposed green hydrogen pilot are unfounded.

8

9 **II. PROPERTY HELD FOR FUTURE USE**

10

11 **Q. What issues from OPC witness Smith’s testimony are you addressing**  
12 **regarding property held for future use?**

13 A. On pages 48-52, witness Smith discusses transmission and distribution  
14 properties held for future use and, in summary, states that he has not  
15 recommended any disallowances regarding those properties subject to the  
16 Company confirming in-service dates for those properties that he found in  
17 FPL’s FERC Form 1.<sup>1</sup> In addition, witness Smith has raised issues about  
18 properties associated with generation projects that have a “to be determined”  
19 in-service date reflected in my Exhibit MV-5, which I address in herein.

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<sup>1</sup> Smith testimony at page 51, lines 1-3 (discussing transmission and distribution property); page 49, lines 3-19 (discussing properties with a “TBD” in-service date that have in-service dates in FPL’s FERC Form 1 and requesting confirmation of in-service dates with no recommended disallowance).

1 **Q. Why do some of the properties listed in your Exhibit MV-5 have a “to be**  
2 **determined” commercial operation date?**

3 A. As I discuss on pages 19-21 of my direct testimony, some of the properties  
4 listed on my Exhibit MV-5 have “TBD” or “to be determined” listed for their  
5 commercial operation date because FPL does not currently know which of those  
6 parcels will be used for FPL’s solar projects specifically in 2024 or specifically  
7 in 2025. As my direct testimony shows, however, all of the properties listed in  
8 my Exhibit MV-5 will be used either for projects identified with FPL’s  
9 proposed Solar Base Rate Adjustment (“SoBRA”) in 2024 and 2025 or will be  
10 used for additional solar projects identified in FPL’s current Ten Year Site Plan.  
11 In Exhibit MV-9 to this rebuttal testimony, I have provided the Company’s  
12 current view of how those “TBD” parcels from my Exhibit MV-5 would be  
13 deployed. In any event, all of the properties on my Exhibit MV-5 either have  
14 an in-service date listed in that exhibit or are anticipated to be used within the  
15 next few years to support builds identified in FPL’s current Ten Year Site Plan,  
16 particularly in 2024 and 2025, as my Exhibit MV-9 shows.

17

18 **III. GREEN HYDROGEN PILOT**

19

20 **Q. What are your conclusions on witness Rábago’s criticisms of FPL’s**  
21 **proposed Green Hydrogen Pilot?**

22 A. Read in the context of all his testimony, it appears that Mr. Rábago’s criticisms  
23 are rooted in his dislike for natural gas generation given the fact that FPL’s

1 proposed Green Hydrogen Pilot will be tested at scale at a natural gas power  
2 plant. Rather than piloting hydrogen at scale as a potential fuel source that  
3 could one day repower FPL's entire natural gas fleet with 100% green  
4 hydrogen, witness Rábago states that FPL should instead focus on very small  
5 distributed energy hydrogen pilots.

6 **Q. Do you agree with witness Rábago's suggestions?**

7 A. No. Mr. Rábago's criticisms and suggestions are the same type of rhetoric that  
8 we heard when FPL first piloted large scale solar and large-scale battery  
9 projects that have now led the way for mass solar and battery deployments. Had  
10 FPL accepted similar arguments to "think small" when it was first piloting solar  
11 and battery deployments, FPL would not be where it is today with those  
12 technologies. Frankly, I am surprised that a witness testifying on behalf of the  
13 Environmental Confederation of Southwest Florida would be opposed to a pilot  
14 that could help lead to a carbon-free future for FPL's generation fleet.

15 **Q. Does this conclude your rebuttal testimony?**

16 A. Yes.



## Property Held for Future Use – Forecasted COD

Data provided as of December 2020

TYPE	TERRITORY	PROJECT NAME	COUNTY	COST	ACRES	TARGET COD
Solar	FPL	Magnolia Springs Solar Energy Center	Clay	\$6,183,932	850	Mar-21
Solar	FPL	Palm Bay Solar Energy Center	Brevard	\$5,357,656	486	Mar-21
Solar	FPL	Pelican Solar Energy Center	St Lucie	\$4,317,556	544	Mar-21
Solar	FPL	Rodeo Solar Energy Center	Desoto	\$532,127	700	Mar-21
Solar	FPL	Rodeo Solar Energy Center - Additional Land	Desoto	\$335,656	688	Mar-21
Solar	FPL	Sabal Palm Solar Energy Center	Palm Beach	\$9,722,277	485	Apr-21
Solar	FPL	Willow Solar Energy Center	Manatee	\$4,905,632	802	May-21
Solar	FPL	Fort Drum Solar Energy Center	Okeechobee	\$3,098,436	837	Jun-21
Solar	FPL	Orange Blossom Solar Energy Center	Indian River	\$4,521,241	607	Jun-21
Solar	Gulf	Blue Springs Solar Energy Center <sup>(1)(2)</sup>	Jackson	\$3,885,500	444	Dec-21
Solar	Gulf	Cotton Creek Solar Energy Center <sup>(1)(2)</sup>	Escambia	\$5,163,600	645	Dec-21
Solar	FPL	Elder Branch Solar Energy Center	Manatee	\$5,500,000	894	Jan-22
Solar	FPL	Ghost Orchid Solar Energy Center	Hendry	\$3,588,022	465	Jan-22
Solar	FPL	Grove Solar Energy Center	Indian River	\$5,189,150	574	Jan-22
Solar	FPL	Sawgrass Solar Energy Center	Hendry	\$7,423,076	527	Jan-22
Solar	FPL	Sundew Solar Energy Center	St. Lucie	\$3,055,000	495	Jan-22
Solar	FPL	Anhinga Solar Energy Center	Clay	\$3,434,060	471	Jan-23
Solar	FPL	Cavendish Solar Energy Center	Okeechobee	\$3,098,436	578	Jan-23
Solar	FPL	Everglades Solar Energy Center	Miami Dade	\$13,439,907	350	Jan-23
Solar	Gulf	Blackwater River Solar Energy Center	Santa Rosa	\$2,169,585	364	Jan-23
Solar	Gulf	First City Solar Energy Center <sup>(1)(2)(3)</sup>	Escambia	\$1,549,845	341	Jan-23
Solar	Gulf	First City Solar Energy Center - additional land <sup>(1)(2)</sup>	Escambia	\$1,058,000	208	Jan-23
Solar	FPL	White Tail Solar Energy Center	Martin	\$8,198,645	631	Jan-23
Solar	FPL	Hendry III (North)	Hendry	\$5,389,493	805	2024
Solar	FPL	Ibis Solar Energy Center	Brevard	\$4,730,199	673	2024
Solar	FPL	Pink Trail Solar Energy Center	St Lucie	\$4,717,224	764	2024
Solar	FPL	Silver Palm Solar Energy Center	Palm Beach	\$9,610,455	644	2024
Solar	FPL	Terrill Creek Solar Energy Center	Clay	\$4,795,936	717	2024
Solar	Gulf	Wild Azalea Solar Energy Center <sup>(1)</sup>	Gadsden	\$2,858,000	572	2024
Solar	FPL	Caloosahatchee Solar Energy Center	Hendry	\$4,726,526	555	2024
Solar	FPL	Sambucus Solar Energy Center	Manatee	\$3,856,394	649	2024
Solar	FPL	Three Creeks Solar Energy Center	Manatee	\$5,443,403	922	2024
Solar	FPL	Turnpike Solar Energy Center	Indian River	\$3,259,409	559	2024
Solar	FPL	Village Solar Energy Center	Martin	\$5,217,773	548	2024
Solar	FPL	Village Solar Energy Center - Additional Land	Martin	\$1,693,827	140	2024
Solar	Gulf	Big Juniper Creek Solar Energy Center	Santa Rosa	\$4,523,875	522	2024
Solar	FPL	Hawthorne Creek Solar Energy Center	DeSoto	\$3,684,480	694	2025
Solar	FPL	Little Pine Solar Energy Center	Baker	\$6,873,189	806	2025
Solar	FPL	Rayonier Atlantic Timber Co	Nassau	\$4,061,031	405	2025
Solar	FPL	Jebbie LLC II	Brevard	\$4,730,199	673	2025
Solar	FPL	Fawn Solar Energy Center	Martin	\$8,198,645	631	2025



TYPE	TERRITORY	PROJECT NAME	COUNTY	COST	ACRES	TARGET COD
Solar	FPL	Hendry IV (South)	Hendry	\$15,330,467	1,607	2025
Solar	FPL	Ridge Farms South II	St Lucie	\$2,966,578	428	2025
Solar	FPL	Southeast Groves I	St. Lucie	\$5,768,438	708	2025
Solar	FPL	St Lucie River Farms I	Palm Beach	\$4,444,644	313	2025
Solar	FPL	New River Solar Energy Center	Union	\$4,053,327	417	2025
Solar	Gulf	North Escambia II <sup>(1)(2)(3)</sup>	Escambia	\$5,985,765	1,317	2025
Solar	FPL	Sunrock II	Hendry	\$4,726,526	555	2025
Solar	FPL	Hendry V (North)	Hendry	\$5,389,493	805	2026
Solar	FPL	Hurston Solar Energy Center	St Lucie	\$2,517,046	319	2026
Solar	FPL	Jebbie LLC III	Brevard	\$4,730,199	673	2026
Solar	FPL	Meadowlark Solar Energy Center	St. Lucie	\$4,813,038	564	2026
Solar	FPL	St Lucie River Farms II	Palm Beach	\$16,416,352	969	2026
Solar	FPL	Rayonier Atlantic Company	Nassau	\$9,374,018	494	2026
Solar	FPL	Jebbie LLC IV	Brevard	\$4,730,199	673	2026
Solar	FPL	Lakewood Park Farm I	St Lucie	\$6,666,103	679	2026
Solar	FPL	Orchard Solar Energy Center	St. Lucie	\$2,975,579	387	2026
Solar	FPL	Roper II	DeSoto	\$3,684,480	694	2026
Solar	FPL	Southeast Groves II	St Lucie	\$5,768,438	708	2026
Solar	FPL	Sunrock III	Hendry	\$4,726,526	555	2026
Solar	FPL	Lakewood Park Farm II	St Lucie	\$6,666,103	679	2026
Solar	FPL	Nail Ranch	Brevard	\$4,026,364	572	2027
Solar	FPL	Southeast Groves III	St. Lucie	\$5,768,438	708	2027
Solar	FPL	St. Joe Company I	Leon	\$4,975,731	662	2027
Solar	FPL	Woodlands I	Madison	\$2,373,386	623	2027
Solar	FPL	Clyman II	Miami Dade	\$9,763,025	264	2027
Solar	FPL	Lakewood Park Farm III	St Lucie	\$6,666,103	679	2027
Solar	FPL	Southeast Groves IV	St. Lucie	\$5,768,438	708	2027
Solar	FPL	St. Joe Company II	Leon	\$4,975,732	662	2027
Solar	FPL	Turkey Point <sup>(1)</sup>	Miami Dade	\$2,750,211	340	2027
Solar	FPL	Woodlands II	Madison	\$2,373,386	623	2027
Future Gen	FPL	Hendry - Future Gen (North)	Hendry	\$25,726,600	2,618	Combined cycle unit identified 6/2031, additional land set aside for environmental attributes and other restrictions (i.e., archaeological resources, wetlands, conservation area, surface water management systems, restrictive covenants, water resources, etc.)
Future Gen	FPL	Hendry - Future Gen (South)	Hendry	\$11,682,893	993	In conjunction with Hendry - Future Gen (North), land set aside for environmental attributes and other restrictions (i.e., archaeological resources, wetlands, and conservation area, etc.)
Future Gen	Gulf	North Escambia - Future Gen <sup>(1)(2)(3)</sup>	Escambia	\$4,864,332	1,747	Disallowed - see footnote <sup>(3)</sup>
<b>Total</b>				<b>\$407,545,357</b>		

General Note: Target CODs align with FPL's 2021 Ten Year Site Plan and selection of 2024 – 2027 projects based on FPL's currently available solar site portfolio and FPL's current understanding of site constraints, both of which may be subject to change.

<sup>(1)</sup> Represents properties purchased but not currently reflected on FPL Accounting's Property Held for Future Use report.

<sup>(2)</sup> Represents properties on Gulf's Land Held for Future Use report.

<sup>(3)</sup> A portion of this amount is being disallowed for recovery purposes as supported by witness Fuentes' testimony.

At the time of construction start for the First City and North Escambia II projects, the respective acres and costs will be moved to the rate base.