

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 19, 2025
TO: All Parties of Record & Interested Persons
FROM: Shaw Stiller, Special Counsel, Office of the General Counsel *SPS*
RE: Docket No. 20250011-EI – Petition for rate increase by Florida Power & Light Company.

Please note that an informal meeting between Commission Staff and parties in the above captioned docket has been scheduled for:

Wednesday, June 25, 2025, at 1:30 p.m.
Gerald L. Gunter Building, Room 105
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

The purpose of the meeting is to discuss the issues in the above-referenced docket. A preliminary issues list is attached. Attendance is not required; however, all parties are encouraged to attend. Parties may participate telephonically in this meeting by dialing 888-585-9008, Conference Code 617-088-868, then #. If you have any questions about the meeting, please call Shaw Stiller at (850) 413-6187.

If settlement of the case or a named storm or other disaster requires cancellation of the meeting, Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation will also be provided on the Commission's website (<http://www.floridapsc.com>) under the Hot Topics link found on the home page. Cancellation can also be confirmed by calling the Office of the General Counsel at (850) 413-6199.

SPS/crv

**FPL RATE CASE
DOCKET NO. 20250011-EI
PRELIMINARY ISSUES LIST
6/19/2025**

LEGAL ISSUES

- ISSUE 1:** Does the Commission have the authority to approve FPL’s requested Tax Adjustment Mechanism (TAM)?
- ISSUE 2:** Does the Commission have the authority to approve FPL’s requested Solar Base Rate Adjustment mechanisms in 2028 and 2029?
- ISSUE 3:** Does the Commission have the authority to approve FPL’s proposed Storm Cost Recovery mechanism?
- ISSUE 4:** Does the Commission have the authority to approve modification FPL’s proposed mechanism for addressing a change in tax law?

TEST PERIOD AND FORECASTING

- ISSUE 5:** Is FPL’s projected test period appropriate:
a. For the 12 months ending December 31, 2026?
b. For the 12 months ending December 31, 2027?
- ISSUE 6:** Are FPL’s forecasts of Customers, KWH, and KW by revenue and rate class appropriate:
a. For the 2026 projected test year?
b. For the 2027 projected test year?
- ISSUE 7:** What are the inflation, customer growth, and other trend factors that should be approved for use in forecasting the projected test years’ budget:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

QUALITY OF SERVICE

- ISSUE 8:** Is the quality of the electric service provided by FPL adequate?

DEPRECIATION AND DISMANTLEMENT STUDIES

- ISSUE 9:** What are the appropriate depreciation parameters and resulting depreciation rates for each depreciable plant account?
- ISSUE 10:** Based on the application of the depreciation parameters and resulting depreciation rates that the Commission deems appropriate, and a comparison of the theoretical reserves to the book reserves, what are the resulting imbalances?

- ISSUE 11:** What corrective reserve measures should be taken with respect to the imbalances identified in Issue 6, if any?
- ISSUE 12:** Should the Commission approve FPL's requested capital recovery schedules and amortization schedules, if any?
- ISSUE 13:** What is the appropriate annual accrual and reserve for dismantlement for the 2026 projected test year?
- ISSUE 14:** What corrective dismantlement reserve measures should be approved, if any?
- ISSUE 15:** What should be the implementation date for new depreciation rates and the provision for dismantlement?

RATE BASE

- ISSUE 16:** Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation, and Working Capital:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 17:** Should FPL's 2025 Northwest Florida battery project be approved for the 2026 projected test?
- ISSUE 18:** Should FPL's proposed solar generation projects be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 19:** Should FPL's proposed battery storage projects be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 20:** Should FPL's proposed generation maintenance capital expense be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 21:** Should FPL's proposed Customer Information System replacement be approved for the 2027 projected test year?
- ISSUE 22:** Should FPL's proposed long-duration battery pilot program be approved for the 2027 projected test year?
- ISSUE 23:** What amount of Net Nuclear Fuel should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 24:** Should FPL’s proposed biogas upgrade be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 25:** Should FPL’s proposed transmission plant additions be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 26:** Should FPL’s proposed distribution plant additions be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 27:** What amount of Plant in Service should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 28:** What amount of Accumulated Depreciation should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 29:** What amount of Construction Work in Progress should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 30:** What amount of Property Held for Future Use should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 31:** What amount of Working Capital should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 32:** What amount of rate base should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

COST OF CAPITAL

- ISSUE 33:** What amount of accumulated deferred taxes should be approved for inclusion in the capital structure:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 34:** What amount and cost rate of the unamortized investment tax credits should be approved for inclusion in the capital structure:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 35:** What amount and cost rate for short-term debt should be approved for inclusion in the capital structure:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 36:** What amount and cost rate for long-term debt should be approved for inclusion in the capital structure:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 37:** What amount and cost rate for customer deposits should be approved for inclusion in the capital structure:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 38:** Has FPL made the appropriate adjustments to remove all non-utility activities from the Common Equity balance:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 39:** What return on equity (ROE) should be approved for use in establishing FPL's revenue requirements:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 40:** What return on equity (ROE) should be approved for use in establishing FPL's revenue requirements:
- For the 2026 projected test year?
 - For the 2027 projected test year?
- ISSUE 41:** What capital structure and weighted average cost of capital should be approved for use in establishing FPL's revenue requirements: (Fallout Issue)
- For the 2026 projected test year?
 - For the 2027 projected test year?

NET OPERATING EXPENSES

- ISSUE 42:** Has FPL correctly calculated the annual revenues at current rates:
- For the 2026 projected test year?
 - For the 2027 projected test year?

- ISSUE 43:** What projected amounts of Other Operating Revenues should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 44:** What amount of Total Operating Revenues should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 45:** What amount of generation O&M expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 46:** What amount of FPL's transmission O&M expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 47:** What amount of FPL's distribution O&M expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 48:** Has FPL made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 49:** Has FPL made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Energy Conservation Cost Recovery Clause:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 50:** Has FPL made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 51:** Has FPL made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 52:** Has FPL made the appropriate adjustments to remove all storm hardening revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 53:** Has FPL made the appropriate adjustments to remove all non-utility activities from operating revenues and operating expenses:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 54:** What storm damage reserve amount should be approved, if any?
- ISSUE 55:** What amount of salaries and benefits expense, including incentive compensation, should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 56:** Should any adjustments be made to FPL's operating revenues or operating expenses for the effects of transactions with affiliated companies:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 57:** Should any adjustments be made to Directors and Officers Liability Insurance expense:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 58:** What amount of Economic Development expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 59:** Should any adjustments be made to Property Insurance expense:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 60:** Should any adjustments be made to Liability Insurance expense:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 61:** Should any adjustments be made to Injuries and Damages expense:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 62:** What amount and amortization period for Rate Case Expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 63:** What amount of uncollectible and bad debt should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 64:** What expense accruals for end of life materials and supplies should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 65:** What amount of O&M Expense should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 66:** What amount of depreciation, amortization, and fossil dismantlement expense should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 67:** What amount of (gain)/loss on disposal of utility property should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 68:** What amount of Property Taxes should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 69:** What amount of Taxes Other Than Income Taxes should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 70:** What amount of Production Tax Credits should be approved and what is the proper accounting treatment:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 71:** What amount of the Investment Tax Credits, pursuant to the Inflation Reduction Act, should be approved and what is the proper accounting treatment:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 72:** What amount of Income Tax expense should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 73:** What amount of Total Operating Expenses should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 74:** What amount of Net Operating Income should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

REVENUE REQUIREMENTS

- ISSUE 75:** What revenue expansion factor and net operating income multiplier, including the appropriate elements and rates, should be approved:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 76:** What amount of annual operating revenue increase or decrease should be approved: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

COST OF SERVICE AND RATE DESIGN ISSUES

- ISSUE 77:** Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 78:** What is the appropriate methodology to allocate production costs to the rate classes:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 79:** What is the appropriate methodology to allocate transmission costs to the rate classes:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 80:** What is the appropriate methodology to allocate distribution costs to the rate classes:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 81:** How should any change in revenue requirement approved by the Commission be allocated to the customer classes:
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?

- ISSUE 82:** What are the appropriate service charges (initial connection, reconnection, connection of existing service, field visit, and temporary/construction service) (sheet nos. 4.020-4.030):
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 83:** What are the appropriate base charges: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 84:** What are the appropriate demand charges: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 85:** What are the appropriate energy charges: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 86:** What are the appropriate charges for the Standby and Supplemental Services (SST-1, ISST-1) rate schedules (Sheet Nos. 8.750-8.765): (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 87:** What is the appropriate charges for the Commercial Industrial Load Control (CILC) rate schedule (Sheet Nos. 8.650-8.659): (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 88:** What is the appropriate credit and monthly administrative fee for the Commercial/Industrial Demand Reduction (CDR) Rider rate schedule (Sheet Nos. 8.680-8.685):
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 89:** What are the appropriate Lighting Service rate schedule charges: (Fallout Issue)
- a. For the 2026 projected test year?
 - b. For the 2027 projected test year?
- ISSUE 90:** What is the appropriate minimum monthly bill for Residential Service and General Service Non-Demand?
- ISSUE 91:** Should the Commission approve, deny, or approve with modifications the proposed modification to the Contribution- in-Aid of Construction (CIAC) tariff (Sheet No. 6.199)?

ISSUE 92: Should the Commission approve, deny, or approve with modifications the proposed new Large Load Contract Service tariffs, LLCS-1 and LLCS-2 (Sheet Nos. 8.950-8.956) and associated service agreement (sheet nos. 9.960-9.983)?

ISSUE 93: Should the Commission approve, deny, or approve with modifications the proposed new Residential Electric Vehicle Charging Service Rider, RS-2EV (Sheet No. 8.215) and associated service agreement (Sheet Nos. 9.846-9.848) and close the existing Residential Electric Vehicle Charging Service pilot program, RS-1EV (Sheet No. 8.213) to new customers?

ISSUE 94: Should the Commission approve, deny, or approve with modifications FPL's proposal to make the following riders or pilot programs permanent: Supplemental Power Services (Sheet No. 8.845), Solar Power Facilities (Sheet Nos. 8.939-8.940), Commercial Electric Vehicle Charging Services (Sheet Nos. 8.942-8.943), Electric Vehicle Charging Infrastructure to GSLD-1EV (Sheet No. 8.311), and Utility-owned Public Charging Electric Vehicles (Sheet No. 8.936)?

ISSUE 95: Should the Commission approve the proposed cancellation of the following tariffs currently closed to new customers? Curtailable Service (CS-3, CST-3) (Sheet Nos. 8.542-8.548); Existing Facility Economic Development Rider (Sheet No. 8.900); Business Incentive Rider (Sheet Nos. 8.901-8.904)

ISSUE 96: Should the Commission approve the proposal to close the Street Lighting (SL-1), Outdoor Service (OS-I/II), Outdoor Lighting (OL-1) to new customers and to cancel the tariffs by December 31, 2029?

ISSUE 97: Should the Commission approve the proposed modifications to the Economic Development Rider (Sheet Nos. 8.800-8.801) and Large Economic Development Rider (Sheet Nos. 8.802-8.802.1)?

ISSUE 98: Should the Commission approve tariffs reflecting Commission approved rates and charges:

- a. For the 2026 projected test year?
- b. For the 2027 projected test year?

ISSUE 99: What are the effective dates of FPL's proposed rates and charges:

- a. For the 2026 projected test year?
- b. For the 2027 projected test year?

OTHER ISSUES

ISSUE 100: Should the Commission approve, deny, or approve with modification FPL's requested Tax Adjustment Mechanism (TAM)? If the Commission approves the TAM with modifications, what modifications should be made?

ISSUE 101: Should the Commission approve, deny, or approve with modification FPL's requested Solar Base Rate Adjustment mechanisms in 2028 and 2029? If the Commission approves the Solar Rate base Adjustment mechanisms in 2028 and 2029 with modifications, what modifications should be made?

ISSUE 102: Should the Commission approve, deny, or approve with modification FPL's proposed Storm Cost Recovery mechanism? If the Commission approves the Storm Cost Recovery mechanism with modifications, what modifications should be made?

ISSUE 103: Should the Commission approve, deny, or approve with modification FPL's proposed mechanism for addressing a change in tax law? If the Commission approves the proposed mechanism for addressing a change in tax law with modifications, what modifications should be made?

ISSUE 104: How should the Commission consider FPL's performance pursuant to Sections 366.80-83 and 403.519, Florida Statutes, when establishing rates?

ISSUE 105: Should FPL be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

ISSUE 106: Should this docket be closed?

PROPOSED ISSUES

***Note: Some of the proposed issues have been moved within the final list and the remaining will be determined.*

OPC

TEST PERIOD AND FORECASTING

ISSUE A: Do the facts of this case support the use of a subsequent projected test year ending December 31, 2027 adjustment to base rates?

ISSUE B: Has FPL proven any financial need for rate relief in any period subsequent to the projected test period ending December 31, 2026?

COST OF SERVICE AND RATE DESIGN ISSUES

ISSUE C: Should the Commission approve the proposed tariff modifications for temporarily relocating facilities to accommodate existing customers' electrical installations and the associated disconnection and reconnection of service to enable such installations (Tariff Sheet No. 6.031, Section 4.7 and Tariff Sheet No. 6.040, Section 5.3)?

OTHER ISSUES

- ISSUE D:** Can the Commission enforce FPL’s commitment not to request any other permanent general base rate increases effective prior to January 1, 2030, as proposed in FPL’s four-year plan?
- ISSUE E:** How is the Commission incorporating the State’s mandatory energy policy goal of “[e]nsuring a cost-effective and affordable energy supply” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE F:** How is the Commission incorporating the State’s mandatory energy policy goal of “[e]nsuring adequate supply and capacity” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE F:** How is the Commission incorporating the State’s mandatory energy policy goal of “[e]nsuring a secure, resilient, and reliable energy supply, with an emphasis on a diverse supply of domestic energy resources” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE G:** How is the Commission incorporating the State’s mandatory energy policy goal of “[p]rotecting public safety” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE H:** How is the Commission incorporating the State’s mandatory energy policy goal of “[p]rotecting the state’s natural resources, including its coastlines, tributaries, and waterways” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE I:** How is the Commission incorporating the State’s mandatory energy policy goal of “[s]upporting economic growth” pursuant to Sec. 377.601, Fla. Stat. when setting fair, just, and reasonable rates in this case as required by Sec. 366.06(1), Fla. Stat?
- ISSUE J:** Should the Commission approve FPL’s proposed introduction of a stochastic loss of load probability analysis for resource adequacy planning?
- ISSUE K:** Has FPL adequately insulated the general body of retail customers from the impacts of any data center or other “hyperscaler” customers? If not, what measures should the Commission require FPL to undertake?
- ISSUE L:** Is FPL prudently operating its nuclear fleet in Florida? If not, what action should the Commission take?

ISSUE M: What impact will the following pending Florida Supreme Court appeals involving PSC Orders have on this rate case, and how should the Commission address those in this docket:

- a. SC 2021-0303 – LULAC Florida Educational Fund, Inc. v. Gary F. Clark, etc., et al.?
- b. SC2023-0988 – Citizens of the State of Florida, etc., v. Florida Public Service Commission (and consolidated SC2023-1433 – Citizens of the State of Florida, etc. v. Florida Public Service Commission)?
- c. SC2024-0485 – Florida Rising, Inc. et al. v. Florida Public Service Commission, et al.?
- d. SC2025-0289 – LULAC Florida, Inc. et al. v. Florida Public Service Commission, et al. (and consolidated SC2025-0300 – Citizens of the State of Florida, etc. v. Florida Public Service Commission, et al.)?

ISSUE N: How should the Commission treat the impact, if any, of Project Commodore in making any determination in this docket?

FIPUG

ISSUE O: Is FPL’s option to opt out of normalization accounting reasonable?

ISSUE P: Should FPL sell the ITCs to one or more third parties?

ISSUE Q: If so, what is the appropriate discount rate associated with FPL’s transfers of Investment Tax Credits and Production Tax Credits?

ISSUE R: What is the appropriate methodology to allocate other costs to the rate classes that are not addressed in Issues XX through XX?

CIAC

ISSUE S: Should the modifications apply only to nongovernmental Applicants?

ISSUE T: Should an Applicant be required to pay 100% of the upfront cost if an Applicant has a total load of 15 MW or more, or requires new or upgraded facilities with a total estimated cost of \$25 million or more?

ISSUE U: How is “total load” defined?

ISSUE V: What interest rate, if any, should FPL be required to pay on a refundable CIAC?

LLCS

ISSUE W: What should be the threshold size and load factor criteria?

ISSUE X: Should fixed generation costs be recovered through an Incremental Generation Charge?

ISSUE Y: How should Incremental Generation Charges be derived?

ISSUE Z: Should there be different Incremental Generation Charges for LLCS-1 and LLCS-2 customers, respectively?

ISSUE AA: How often should the Incremental Generation Charges be updated?

ISSUE BB: What are the appropriate terms and conditions (e.g., contract term, minimum demand charge payments, credit support, early termination fees) to be included in the LLCS-1, LLCS-2, and the associated service agreement?

ISSUE CC: Should existing FPL customers that meet the size and load factor criteria after the LLCS effective date due to load additions or process improvements be grandfathered, and thus not be subject to the LLCS rate schedules?

ISSUE DD: Should the Commission order FPL to file a limited rate case proceeding in 2027 to recognize the revenues and costs to serve new Large Load Contract Service customers that have committed to take service from FPL in 2028 and 2029?

LULAC

ISSUE EE: How should the Commission consider FPL's performance pursuant to Sections 366.80-83 and 403.519, Florida Statutes, when establishing rates?

STAFF

ISSUE FF: Should the Commission approve FPL's proposal to move the various clause related costs from base rates to the appropriate clauses effective January 1, 2026?

ISSUE GG: How should the Commission proceed, regarding Issues 18, 19, 34, and 92 if there are changes to the Inflation Reduction Act (IRA) regarding investment tax credits (ITCs) and production tax credits (PTCs) during the pendency of this docket?

ISSUE HH: Whether the following persons have standing to intervene in this proceeding:

- a. League of United Latin Citizens Florida
- b. Environmental Confederation of Southwest Florida
- c. Florida Rising
- d. Florida Industrial Power Users Group
- e. Federal Executive Agencies
- f. Southern Alliance for Clean Energy
- g. EVGo, Services, LLC
- h. Electrify America, LLC
- i. Florida Retail Federation
- j. Walmart

- k. Florida Energy Innovation Association
- l. Floridians Against Increased Rates
- m. Americans for Affordable Clean Energy
- n. Wawa, Inc.
- o. RaceTrac, Inc.
- p. Circle K, Inc.