BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Florida Power & Light Company for Base Rate Increase	DOCKET NO. 20250011-EI
	FILED: July 29, 2025

REVISED PREHEARING STATEMENT OF FLORIDIANS AGAINST INCREASED RATES, INC.

Floridians Against Increased Rates, Inc. ("FAIR"), pursuant to the Order Establishing Procedure in this Docket, Order No. PSC-2025-0075-PCO-EI, issued March 14, 2025, hereby submits its Prehearing Statement.

APPEARANCES:

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On behalf of Floridians Against Increased Rates, Inc.

1. WITNESSES:

Witness	Subject Matter	Issues
Frederick M. Bryant	FAIR's purposes; standing; applicable ratemaking principles; real world facts to be considered in setting a utility's ROE; appropriate base revenue increase or decrease for FPL; appropriate ROE for use in setting FPL's rates; appropriate equity ratio for FPL; meaning of midpoint ROE	1, 48, 49, 50, 87
Nancy H. Watkins	FAIR's membership; FAIR's purposes; standing	1

FAIR also reserves its right to cross-examine all witnesses and to rely upon the prefiled testimony of witnesses in this docket, as well as their testimony given on cross-examination.

2. EXHIBITS

FAIR will introduce the following exhibits sponsored by its witnesses. FAIR further reserves its right to introduce exhibits through cross-examination of other parties' witnesses.

Witness	Proffered by	Exhibit No.	Description	Issues
Bryant	FAIR	FMB-1	Florida PSC document titled "REVENUE REDUCTIONS AND INCREASES ORDERED BY THE FLORIDA PUBLIC SERVICE COMMISSION FOR CERTAIN INVESTOR-OWNED ELECTRIC AND NATURAL GAS UTILITIES, UTILITIES FROM 1960 TO PRESENT (All Utilities from 1968 to Present)	48, 49, 50, 87
	FAIR	FMB-2	Articles of Incorporation of Floridians Against Increased Rates, Inc.	1
	FAIR	FMB-3	FPL's Proposed Rate Increases Over 2026-2029	48, 49, 50, 87
	FAIR	FMB-4	S&P Global Insight Reported Authorized Returns on Equity and Equity Ratios, Updated 6/3/2024	48, 49, 50, 87
	FAIR	FMB-5	Edison Rate Review 2024 Q4, Section II. Average Awarded ROE and Section III. Average Requested ROE	48, 49, 50, 87
	FAIR	FMB-6	FPL's Achieved ROEs by Month, January 2022-March 2025 (from FPL's Earnings Surveillance Reports filed with the PSC)	48, 49, 50, 87
Watkins	FAIR	NHW-1	Résumé of Nancy H. Watkins	1
	FAIR	NHW-2	Articles of Incorporations of Floridians Against Increased Rates, Inc.	1
	FAIR	NHW-3	Membership Roster of Floridians Against Increased Rates, Inc. as of June 6, 2025	1
	FAIR	NHW-4	Sample Form of FAIR Membership Application (Electronic)	1

3. STATEMENT OF BASIC POSITION

The overwhelming weight of evidence in this case demonstrates convincingly that ***FPL does not need any base rate increase at all in 2026*** in order to fulfill its statutory mandate to provide safe and reliable service at fair, just, reasonable, and non-discriminatory rates. The Commission should therefore order FPL to reduce its rates by this amount effective January 1, 2026. The evidence further demonstrates that FPL needs at most a base rate increase of approximately $35 million per year in 2027, following the $620 million reduction in 2026; thus, if the Commission entertains FPL's 2027 request, it should grant FPL a base revenue increase of no more than $35 million per year to be effective in January 2027. Finally, the Commission should reject FPL's proposed Solar and Battery Base Rate Adjustment proposals for 2028 and 2029. Moreover, the evidence demonstrates convincingly that ***FPL does not need its proposed Tax Adjustment Mechanism (TAM)*** in order to provide safe and reliable service. The Commission should reject FPL's proposed TAM to protect FPL's customers against FPL taking – unnecessarily – still more of the money that its customers have paid in to deferred tax accounts.

FPL has again set a new record for over-reaching rate requests, asking for $1.545 billion per year in 2026 and an additional $927 million per year in 2027, plus additional increases in 2028 and 2029 for which FPL has not specified dollar amounts. FPL's 2026 and 2027 requests alone would take approximately $8.9 billion of its customers' money over the period 2026 through 2029; this shatters FPL's previous record rate request from its 2021 rate case, where it requested $1.075 billion per year for 2022 plus an additional $604 million per year for 2023. On comparable terms, FPL's requests in the 2021 rate case totaled more than $6.2 billion over the four-year period from 2022-2026. FPL's total request in this case, including its requested increases for Solar Base Rate Adjustment ("SoBRA") increases, is approximately $9.819 billion per year over the 2026-2029 period. FPL ultimately settled its 2021 case (which is still on appeal) for approximately $4.8 billion in additional base rate revenues, plus SoBRAs, over the 2022-2026 period.

Contrary to FPL's record-breaking request for rate increases in 2026 of $1.5 billion per year, competent, substantial evidence of record will show that FPL can fulfill its obligation to serve with rates ***reduced*** by $620 million per year. Objective evidence will further show that FPL's requests in this docket are over-reaching to an egregious degree – asking for the highest rate of return on equity (ROE) in the United States with obvious plans to earn even more through FPL's proposed Tax Adjustment Mechanism (TAM). The Commission should order FPL to withdraw its petition forthwith, but if FPL persists, then the Commission, after considering the evidence, should reduce FPL's total allowed revenues for 2026 by $620 million per year, reduce its base rates correspondingly, reject FPL's proposed TAM, and reject FPL's additional requests for additional rate increases in 2027, 2028, and 2029.

The Commission has long recognized that its regulation, like that of all utility regulatory bodies in the U.S., is guided by the Regulatory Compact. Stated simply, the Regulatory Compact embodies a fair bargain between utilities and their customers: that in exchange for monopoly status, the utility will provide safe and reliable service to its customers at fair, just, and reasonable rates. Fair, just, and reasonable rates are those that enable the utility to recover all of its operating expenses, recover its reasonable interest expense, and make and recover the costs of all investments that are necessary for the utility to provide safe and reliable service, where the approved rates enable the utility to earn a fair return on its equity investment. The U.S. Supreme Court has articulated this principle, both as to rates and a fair return, as follows:

> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public <u>equal to</u> that generally being made <u>at the same time</u> and <u>in the same general part of the country</u> on investments in other business undertakings which are attended by corresponding, risks and uncertainties, but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures.

Bluefield Waterworks & Improvement Co. v. Pub. Serv. Comm'n, 262 U.S. 679, 692-93 (1923).

The evidence demonstrates that FPL's requested rate of return on common equity (ROE) is grossly excessive: FPL's requested ROE of 11.90 percent is greater than any ROE approved for a U.S. electric utility in 2023, 2024, or 2025. In fact, and of particular significance, FPL's requested ROE is far greater than any ROE approved for a utility in the southeastern United States since January 2023 – the highest of those being the ROE of 10.5 percent approved by the Commission for Tampa Electric Company in 2024 (also pending on appeal). The vast majority of ROEs approved over the 2023-2025 period are less than 10 percent; the evidence shows that, for vertically integrated electric utilities like FPL, the national average for this period is 9.78 percent. Collectively, the overwhelming weight of objective evidence demonstrates that FPL does not need an ROE any greater than 10.0 percent, and considering the many favorable risk factors working in FPL's favor, particularly including FPL's extraordinarily high equity ratio and extremely favorable revenue certainty afforded by cost recovery clauses, an ROE below the national average is most appropriate.

As a final note regarding ROE, the Commission must recognize that the foregoing real world data demonstrates what comparable utilities in the U.S., and in the southeastern U.S., ***need*** in order to attract equity capital to support necessary investments. The Commission should also note that three witnesses in this case, FPL's James Coyne, the Public Counsel's Daniel Lawton, and the Federal Executive Agencies' Christopher Walters, have performed financial analyses using the same three models on the same comparison groups or "proxy groups" using the same or nearly the same input data, but their analyses have yielded divergent results: Mr. Lawton and Mr. Walters have recommended ROEs of 9.20 percent and 9.50 percent, respectively, but Mr. Coyne has recommended 11.90 percent. FAIR submits that the real world evidence cited above is the proof of the pudding as to what returns electric utilities – such as FPL here – actually ***<u>need</u>*** to attract capital sufficient to make the investments that they ***<u>need</u>*** to provide safe and reliable service. FPL's request is excessive; the Commission should base its decision on the real world.

The Commission should reject FPL's proposed TAM because it would take money paid in by FPL's customers to enable FPL to earn excessive returns – above its midpoint ROE, at whatever rate is ultimately approved – just as it has used – abused, in FAIR's view – its current RSAM, where the money thus expropriated by FPL would not be available for the benefit of customers in the future. In this way – specifically enabling FPL to earn above a Commission-approved midpoint ROE – the TAM would violate the Regulatory Compact and overcharge FPL's customers. While FPL claims that its TAM is designed to enable it to earn at the midpoint ROE approved by the Commission, FPL also acknowledges that its very similar Reserve Surplus Amortization Mechanism ("RSAM") was also designed to meet the midpoint ROE, ***<u>but</u>*** FPL was able to use the RSAM to consistently earn an ROE substantially above the approved midpoint. In fact, FPL was able to earn ROEs between 60 and 100 basis points above the approved midpoint ROE from the time the 2021 settlement was implemented, in January 2022, through present day; in most months, FPL actually earned at the very top of its approved range – 100 basis points above the approved midpoint ROE – using the RSAM. The TAM is not a fair, just, or reasonable proposition, and the Commission should reject it.

FAIR's recommendations – to reduce FPL's base revenues and rates by $620 million per year in in 2026, to allow at most a modest $35 million annual increase in 2027, to reject as excessive FPL's proposed SoBRAs for 2028 and 2029, and to reject FPL's proposed TAM – are fully consistent with the Regulatory Compact. Setting FPL's base revenues and base rates as recommended by FAIR will allow FPL to recover all of its necessary operating and interest costs, recover depreciation on its capital assets, make all necessary investments, and earn a fair ROE in the range of 9.20 percent to 10.0 percent on its rate base. This is the result required by Florida law and longstanding Florida and U.S. regulatory policy.

4. STATEMENT OF FACTUAL ISSUES AND POSITIONS

PRELIMINARY ISSUE LIST
(with July 12, 2025 Revised Issue 125)

***Italicized issues indicate an issue considered contested.*

LEGAL ISSUES

ISSUE 1: 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.
q. Armstrong World Industries, Inc.

FAIR: Floridians Against Increased Rates, Inc., has filed testimony and exhibits documenting that it meets all applicable standing criteria of Chapter 120, Florida Statutes, and relevant case law, including Agrico Chemical Co. v. Dep't of Environmental Regulation, 406 So. 2d 478 (Fla. 2d DCA 1981), rev. denied, 415 So. 2d 1359 (Fla. 1982). and Florida Home Builders Ass'n v. Dep't of Labor and Employment Security, 412 So. 2d 351, 353-54 (Fla. 1982).

ISSUE 2: Does the Commission have the authority to approve FPL's requested Tax Adjustment Mechanism (TAM)?

FAIR: No.

<u>ISSUE 3</u>: Does the Commission have the authority to approve FPL's requested Solar Base Rate Adjustment mechanisms in 2028 and 2029?

FAIR: No.

<u>ISSUE 4</u>: Does the Commission have the authority to approve FPL's proposed Storm Cost Recovery mechanism?

FAIR: No. FPL has not provided any evidence to support a tariff with the proposed cost and rate provisions of FPL's Storm Cost Recovery Mechanism.

<u>ISSUE 5</u>: Does the Commission have the authority to approve modification FPL's proposed mechanism for addressing a change in tax law?

FAIR: No.

<u>ISSUE 6</u>: *EXCLUDED*

TEST PERIOD AND FORECASTING

<u>ISSUE 7</u>: Has FPL proven its entitlement to the use of a subsequent projected test year ending December 31, 2027 adjustment to base rates?[1]

FAIR: No.

<u>ISSUE 8</u>: Is FPL's projected test period appropriate:

[1] Staff understands this issue to be a technical in nature (i.e. addressing whether there is factual support for a subsequent test year) rather than legal issue; please advise if this is not the case, as it may impact the placement of the issue in the issue list.

a. For the 12 months ending December 31, 2026?
b. For the 12 months ending December 31, 2027?

FAIR: Yes as to 2026, No as to 2027.

ISSUE 9: Has FPL proven any financial need for rate relief in any period subsequent to the projected test period ending December 31, 2026?

FAIR: No.

ISSUE 10: 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?

FAIR: No as to 2026 and No as to 2027.

ISSUE 11: 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?

FAIR: Agree with OPC that FPL has not proven that the inflation, customer growth, and other trend factors should be approved as filed. FAIR supports the revenue adjustment recommended by OPC's witnesses Thomas and Schultz.

QUALITY OF SERVICE

ISSUE 12: Is the quality of the electric service provided by FPL adequate?

FAIR: Yes.

DEPRECIATION AND DISMANTLEMENT STUDIES

ISSUE 13: What are the appropriate depreciation parameters and resulting depreciation rates for each depreciable plant account?

FAIR: The appropriate depreciation parameters and depreciation rates are those recommended by OPC's witnesses Dunkel and Schultz.

ISSUE 14: 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?

FAIR: The appropriate depreciation parameters and depreciation rates are those recommended by OPC's witnesses Dunkel and Schultz. Any resulting imbalances should be recognized by the Commission in setting FPL's allowed revenue requirements.

ISSUE 15: What corrective reserve measures should be taken with respect to the imbalances identified in Issue 14, if any?

FAIR: Any imbalances should be amortized so as to minimize an intergenerational inequity that results from such imbalances.

ISSUE 16: Should the Commission approve FPL's requested capital recovery schedules and amortization schedules, if any?

FAIR: No.

ISSUE 17: What is the appropriate annual accrual and reserve for dismantlement for the 2026 projected test year?

FAIR: The appropriate depreciation parameters and depreciation rates to be applied in determining the appropriate dismantlement reserve for the 2026 test year are those recommended by OPC's witnesses Dunkel and Schultz.

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ISSUE 18: What corrective dismantlement reserve measures should be approved, if any?

FAIR: Any corrective dismantlement reserve measures should eliminate or minimize any intergenerational inequity resulting from any dismantlement reserve imbalances.

ISSUE 19: What should be the implementation date for new depreciation rates and the provision for dismantlement?

FAIR: New depreciation rates and dismantlement provisions should be implemented as of the effective date of any new rates approved by the Commission, e.g., January 2026 if the Commission approves any changes in rates and revenue requirements for 2026.

RATE BASE

ISSUE 20: 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?

FAIR: No as to both 2026 and 2027.

ISSUE 21: Should the Commission approve FPL's proposal to move certain costs from base rates to the Storm Protection Plan Cost Recovery Clause effective January 1, 2026?

FAIR: No.

ISSUE 22: Should the Commission approve FPL's proposal to move certain costs from base rates to the Environmental Cost Recovery Clause effective January 1, 2026?

FAIR: No.

ISSUE 23: Should FPL's 2025 Northwest Florida battery project be approved for the 2026 projected test year?

FAIR: Agree with OPC.

ISSUE 24: How should the Commission treat the impact, if any, of the acquisition from Vandolah Power Company in making any determination in this docket?

FAIR: Agree with OPC.

ISSUE 25: Should the Commission approve FPL's proposed introduction of a stochastic loss of load probability analysis for resource adequacy planning?

FAIR: Not as filed in this proceeding. Agree with OPC that the Commission should not rely on the SLOLP analysis beyond 2027, and if it is to be considered for 2026 and 2027, it must incorporate the recommendations of OPC's witness Dauphinais.

ISSUE 26: Should FPL's proposed solar generation projects be approved:

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

FAIR: Not as proposed. Any amounts of FPL's proposed solar projects approved by the Commission should be those recommended by OPC's witnesses Dauphinais and Schultz.

ISSUE 27: Should FPL's proposed battery storage projects be approved:

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

FAIR: Not as proposed. Agree with OPC that approval of any battery storage projects must be based on the recommendations by OPC witness Dauphinais regarding FPL's SLOLP analysis.

ISSUE 28: Should FPL's proposed generation maintenance capital expense be approved:

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

FAIR: No as to both 2026 and 2027.

ISSUE 29: Should FPL's proposed Customer Information System replacement be approved for the 2027 projected test year?

FAIR: No.

ISSUE 30: Should FPL's proposed long-duration battery pilot program be approved for the 2027 projected test year?

FAIR: No.

ISSUE 31: What amount of Net Nuclear Fuel should be approved:

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

FAIR: Agree with OPC.

ISSUE 32: Should FPL's proposed biogas project upgrade be approved:

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

FAIR: Agree with OPC.

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ISSUE 33: Should FPL's proposed transmission plant additions be approved:

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

FAIR: Agree with OPC.

ISSUE 34: Should FPL's proposed distribution plant additions be approved:

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

FAIR: Agree with OPC.

ISSUE 35: 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?

FAIR: Agree with OPC.

ISSUE 36: What action, if any, should the Commission take to adjust the depreciation reserve for costs that are determined by the Commission to be improperly recorded above the line during periods when the Reserve Amount was amortized to the income statement?

FAIR: Any corrective action should be structured and implemented to restore FPL's customers to the position they would have been in but for any improper recording of depreciation reserve costs.

ISSUE 37: What amount of Accumulated Depreciation should be approved: (Fallout Issue)

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

FAIR: Agree with OPC.

ISSUE 38: What amount of Construction Work in Progress should be approved:

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

FAIR: Agree with OPC.

ISSUE 39: 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?

FAIR: Agree with OPC.

ISSUE 40: What amount of Working Capital should be approved:

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

FAIR: Agree with OPC.

ISSUE 41: What amount of rate base should be approved: (Fallout Issue)

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

FAIR: Agree with OPC.

COST OF CAPITAL

ISSUE 42: 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?

FAIR: Agree with OPC.

ISSUE 43: What amount and cost rate of the unamortized investment tax credits should be approved for inclusion in the capital structure:

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

FAIR: Agree with OPC.

ISSUE 44: What amount and cost rate for short-term debt should be approved for inclusion in the capital structure:

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

FAIR: Agree with OPC.

ISSUE 45: What amount and cost rate for long-term debt should be approved for inclusion in the capital structure:

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

FAIR: Agree with OPC.

ISSUE 46: What amount and cost rate for customer deposits should be approved for inclusion in the capital structure:

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

FAIR: Agree with OPC.

ISSUE 47: Has FPL made the appropriate adjustments to remove all non-utility activities from the Common Equity balance:

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

FAIR: Agree with OPC.

ISSUE 48: What equity ratio should be approved for use in the capital structure for ratemaking purposes:

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

FAIR: Evaluated independently, the appropriate equity ratio for FPL is 55.0 percent, with an ROE of 9.60 percent. If the Commission approves FPL's current and proposed equity ratio of 59.6 percent, then the Commission should set FPL's ROE at 9.20 percent to reflect the lower financial risk profile provided by the higher equity ratio.

ISSUE 49: What return on equity (ROE) should be approved for use in establishing

FPL's revenue requirements:

c. For the 2026 projected test year?
d. For the 2027 projected test year?

FAIR: If the Commission approves FPL's proposed equity ratio of 59.60 percent, the Commission should approve an ROE of 9.20 percent for both 2026 and 2027. If the Commission sets a different equity ratio, e.g., 55.0 percent, then the ROE should reflect that change, i.e., to 9.60 percent if the equity ratio is 55.0 percent.

ISSUE 50: What capital structure and weighted average cost of capital should be approved for use in establishing FPL's revenue requirements: (Fallout Issue)

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

FAIR: Agree with OPC.

NET OPERATING INCOME

ISSUE 51: Has FPL correctly calculated the annual revenues at current rates:

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

FAIR: No as to both 2026 and 2027. Agree with OPC as to the correct values.

ISSUE 52: What projected amounts of Other Operating Revenues should be approved:

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

FAIR: Agree with OPC.

ISSUE 53: What amount of Total Operating Revenues should be approved:

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

FAIR: Agree with OPC.

<u>ISSUE 54</u>: What amount of generation O&M expense should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

FAIR: Agree with OPC.

<u>ISSUE 55</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 56</u>: 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?

FAIR: No position.

<u>ISSUE 57</u>: Should the Commission approve FPL's proposal to move certain costs from base rates to the Fuel Adjustment Clause effective January 1, 2026?

FAIR: No.

<u>ISSUE 58</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 59</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 60</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 61</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 62</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 63</u>: 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?

FAIR: No as to both 2026 and 2027.

<u>ISSUE 64</u>: What amount of incentive compensation should be approved:

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

FAIR: Agree with OPC.

<u>ISSUE 65</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 66</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 67</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 68</u>: What amount of Economic Development expense should be approved:

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

FAIR: Agree with OPC.

<u>ISSUE 69</u>: Should any adjustments be made to Property Insurance expense:

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

FAIR: Agree with OPC.

ISSUE 70: Should any adjustments be made to Liability Insurance expense:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

FAIR: Agree with OPC.

ISSUE 71: Should any adjustments be made to Injuries and Damages expense:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

FAIR: Agree with OPC.

ISSUE 72: 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?

FAIR: Agree with OPC.

ISSUE 73: What amount of uncollectible expense and bad debt rate should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

FAIR: Agree with OPC.

ISSUE 74: 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?

FAIR: No position at this time pending completion of discovery.

ISSUE 75: What amount of O&M Expense should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

FAIR: Agree with OPC.

<u>ISSUE 76</u>: What amount of depreciation, amortization, and dismantlement expense should be approved: (Fallout Issue)

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

FAIR: Agree with OPC that the Commission should approve the amounts of depreciation, amortization, and dismantlement expense that result from applying the parameters and rates recommended by OPC's witnesses Schultz and Dunkel.

<u>ISSUE 77</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 78</u>: What amount of Property Taxes should be approved:

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

FAIR: Agree with OPC.

<u>ISSUE 79</u>: 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?

FAIR: Agree with OPC.

<u>ISSUE 80</u>: 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?

FAIR: Agree with OPC. The ultimate answer to this issue will likely depend on U.S. Treasury guidance expected to be issued on August 18.

ISSUE 81: Is it prudent for FPL to sell the PTCs and ITCs to one or more third parties? If so, what is the appropriate discount rate associated with FPL's transfers of Investment Tax Credits and Production Tax Credits?

FAIR: No, at least not on the basis of any evidence presented in this case. As stated, FAIR takes the position that FPL should not sell ITCs to third parties because prudence has not and probably cannot be evaluated. This issue cannot be addressed without either (a) the details of any proposed transactions or (b) details regarding relevant market conditions and variables affecting the value of ITCs and specific details as to any limits or criteria that would be applied to any such transactions, e.g., knowledge of the approximate value of ITCs and an express order by the Commission as to the minimum price that FPL at which could sell the ITCs.

ISSUE 82: 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?

FAIR: Agree with OPC. The ultimate answer to this issue will likely depend on U.S. Treasury guidance expected to be issued on August 18.

ISSUE 83: What amount of Income Tax expense should be approved:

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

FAIR: Agree with OPC.

ISSUE 84: 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?

FAIR: Agree with OPC.

ISSUE 85: 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?

FAIR: Agree with OPC.

REVENUE REQUIREMENTS

ISSUE 86: 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?

FAIR: For both 2026 and 2027, the correct revenue expansion factor is 74.573 percent, and the correct NOI Multiplier is 1.34097.

ISSUE 87: 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?

FAIR: The Commission should order FPL to reduce its total revenue requirements for 2026 by $620.492 million per year. The Commission should reject FPL's request for increased rates in 2027, but if the Commission decides issues for 2027, then the appropriate increase for 2027 (following the recommended $620 million decrease in 2026) is $35.196 million per year.

COST OF SERVICE AND RATE DESIGN ISSUES

ISSUE 88: 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?

FAIR: No position.

ISSUE 89: 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?

FAIR: No position.

ISSUE 90: 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?

FAIR: No position.

<u>ISSUE 91</u>: 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?

FAIR: No position.

<u>ISSUE 92</u>: What is the appropriate methodology to allocate other costs to the rate classes that are not addressed in Issues 89 through 91?

FAIR: No position.

<u>ISSUE 93</u>: 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?

FAIR: Tentative position: The decreases recommended by OPC, FAIR, and other parties representing customers' interests should probably be allocated to rate classes in the same way that the increases allowed under the 2021 Settlement were allocated to the rate classes in Docket No. 20210015-EI.

<u>ISSUE 94</u>: 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?

FAIR: No position.

<u>ISSUE 95</u>: What are the appropriate base charges: (Fallout Issue)
a. For the 2026 projected test year?

b. For the 2027 projected test year?

FAIR: No position.

ISSUE 96: What are the appropriate demand charges: (Fallout Issue)

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

FAIR: Tentative position: The demand charges to implement the decrease recommended in 2026 by OPC, FAIR, and other parties representing customers' interests should probably be designed and allocated to rate classes in the same way that the rate increases allowed under the 2021 Settlement were designed and allocated to the rate classes in Docket No. 20210015-EI.

ISSUE 97: What are the appropriate energy charges: (Fallout Issue)

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

FAIR: Tentative position: The energy charges to implement the decrease recommended in 2026 by OPC, FAIR, and other parties representing customers' interests should probably be designed and allocated to rate classes in the same way that the rate increases allowed under the 2021 Settlement were designed and allocated to the rate classes in Docket No. 20210015-EI.

ISSUE 98: 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?

FAIR: Tentative position: The charges to implement the decrease recommended in 2026 by OPC, FAIR, and other parties representing customers' interests should probably be designed and allocated to rate classes in the same way that the rate increases allowed under the 2021 Settlement were designed and allocated to the rate classes in Docket No. 20210015-EI.

ISSUE 99: What are 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?

FAIR: No position.

ISSUE 100: 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?

FAIR: No position.

ISSUE 101: 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?

FAIR: No position.

ISSUE 102: What is the appropriate minimum monthly bill for Residential Service and General Service Non-Demand?

FAIR: Agree with FEL

ISSUE 103: 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)?

FAIR: No position.

ISSUE 104: 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)?

a. Should the modifications apply only to nongovernmental Applicants?
~~*b. Should an Applicant be required to pay 100 percent of the upfront cost of 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?~~

c. *b. What interest rate, if any, should FPL be required to pay on a refundable CIAC?*

FAIR: No position.

ISSUE 105: 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 LLCS Service Agreement (Sheet Nos. 9.960-9.983) and associated terms and conditions (e.g., minimum MW demand and load factor, contract term, minimum demand charge payments, credit support, early termination fees)?

FAIR: The Commission should not approve the LLCS tariffs as filed. FAIR will endeavor to take a substantive position on any modifications based on all evidence adduced at hearing.

ISSUE 106: Should the LLCS tariffs contain an Incremental Generation Charge? If yes, how should the Incremental Generation Charges for the LLCS-1 and LLCS-2 tariffs be derived and how often should they be updated?

FAIR: No position at this time as to whether the LLCS tariffs should include an Incremental Generation Charge. If the tariffs are to include an Incremental Generation Charge, FAIR will endeavor to take substantive positions on the derivation and timing of updates to such Charges.

ISSUE 107: **EXCLUDED**

ISSUE 108: **EXCLUDED**

ISSUE 109: **EXCLUDED**

ISSUE 110: 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?

FAIR: No position.

ISSUE 111: 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 Rider to GSD-1EV (Sheet No. 8.106), Electric Vehicle Charging Infrastructure Rider to GSLD-1EV (Sheet No. 8.311), and Utility-owned Public Charging Electric Vehicles (Sheet No. 8.936)?

FAIR: No position.

ISSUE 112: Should FPL's proposal regarding investing in EV technology and software be approved, approved with modifications, or rejected?

FAIR: No position.

ISSUE 113: 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)?

FAIR: No position.

ISSUE 114: 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?

FAIR: No position.

ISSUE 115: 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)?

FAIR: No position.

ISSUE 116: 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?

FAIR: Yes.

ISSUE 117: What are the effective dates of the Commission-approved rates and charges:

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

FAIR: a. If any changes are approved for 2026, the effective date should be the first day of the first billing cycle of January 2026. b. If any changes are approved for 2027, the effective date should be the first day of the first billing cycle of January 2027.

OTHER ISSUES

ISSUE 118: 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?

FAIR: The Commission should deny FPL's proposed Tax Adjustment Mechanism (TAM).

ISSUE 119: EXCLUDED

ISSUE 120: EXCLUDED

<u>ISSUE 121</u>: 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?

FAIR: The Commission should deny FPL's requested Solar Base Rate Adjustment mechanisms for both 2028 and 2029.

<u>ISSUE 122</u>: EXCLUDED

<u>ISSUE 123</u>: Should the Commission approve, deny, or approve with modifications FPL's proposed Storm Cost Recovery mechanism? If approved or modified, should FPL's requested storm surcharge cap increase from $4 to $5 be approved?

FAIR: The Commission should deny FPL's proposed Storm Cost Recovery mechanism as proposed. If approved, the Commission should deny FPL's request to increase the cap on the storm surcharge from $4 to $5, and the maximum Storm Reserve should be $220 million.

<u>ISSUE 124</u>: EXCLUDED

<u>ISSUE 125</u>: How should the Commission proceed, regarding Issues 26, 27, 39, 43, 80, 82, 105, and 121 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?

FAIR: At this time, this appears to be a legal issue – i.e., as to the impacts of changes in law that may occur during the pendency of this docket. Therefore, if there are changes to the IRA regarding ITCs and PTCs during the pendency of this docket, the Commission should provide all parties with the opportunity to brief the issues, consistent with the fundamental requirements of Chapter 120, Florida Statutes.

<u>ISSUE 126</u>: 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?

FAIR: The Commission should deny FPL's proposed mechanism for addressing a change in tax law.

ISSUE 127A: How should the Commission consider FPL's performance pursuant to Sections 366.80-83 and 403.519, Florida Statutes, when establishing rates?

FAIR: The Commission should consider FPL's performance relative to whether FPL has achieved its approved Energy Conservation Goals, and whether FPL has contributed appropriately to meeting the overall energy conservation and efficiency policies and associated energy conservation policy goals established by the Florida Legislature.

ISSUE 127B: 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?

FAIR: FAIR opposes FPL's proposed four-year revenue plan. Subject to that position, FAIR agrees with OPC that the Commission has determined that it lacks the authority to enforce a utility's commitment not to request a general base rate increase except where such commitment is embodied as a provision of an approved settlement agreement.

ISSUE 128: What considerations should the Commission give the affordability of customer bills and how does FPL's rate increase impact ratepayers in this proceeding?

FAIR: The Commission should always consider affordability of customer bills as an inherent aspect of the public interest.

ISSUE 129: 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?

FAIR: Yes.

ISSUE 130: Should this docket be closed?

FAIR: When a final order has been issued and no further opportunities for appealing such order exist, this docket should be closed.

5. STIPULATED ISSUES:

FAIR is not aware of any stipulated issues at this time.

6. PENDING MOTIONS;

FAIR has no pending motions.

7. STATEMENT OF PARTY'S PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY:

FAIR has no pending requests for confidential classification.

8. OBJECTIONS TO QUALIFICATION OF WITNESSES AS AN EXPERT:

FAIR does not intend to object to the qualifications of any witnesses to testify as to the subject matter of their testimony. FAIR does, of course, reserve the right to cross-examine any witness on matters relating to the witness's credibility.

9. REQUEST FOR SEQUESTRATION OF WTINESSES:

FAIR does not request sequestration of witnesses.

10. STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE:

Other than inability to take definite positions at this time on a number of issues, there are no requirements of the Order Establishing Procedure with which FAIR cannot comply. Anticipating usual Commission practice, FAIR expects to provide final position statements shortly after the prehearing conference.

Respectfully submitted this 29th day of July, 2025.

/s/Robert Scheffel Wright

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 29th day of July, 2025, to the following:

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