BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Storm protection plan cost recovery clause.	DOCKET NO. 20260010-EI ORDER NO. PSC-2026-0305-PHO-EI ISSUED: August 28, 2026

PREHEARING ORDER

Pursuant to Notice and in accordance with Rule 28-106.209, Florida Administrative Code (F.A.C.), a Prehearing Conference was held on August 27, 2026, in Tallahassee, Florida, before Commissioner Gary F. Clark, as Prehearing Officer.

APPEARANCES:

CHRISTOPHER T. WRIGHT and JOEL T. BAKER, ESQUIRES, Florida Power & Light Company, 700 Universe Boulevard, Juno Beach, Florida 33408-0420
On behalf of Florida Power & Light Company (FPL).

J. JEFFRY WAHLEN, MALCOLM N. MEANS and MATTHEW J. JONES, ESQUIRES, Ausley McMullen, Post Office Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company (TECO).

BETH KEATING, ESQUIRE, Gunster, Yoakley & Stewart, P.A., 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301
On behalf of Florida Public Utilities Company (FPUC).

MATTHEW R. BERNIER and STEPHANIE A. CUELLO, ESQUIRES, 106 East College Avenue, Suite 800, Tallahassee, Florida 32301
DIANNE M. TRIPLETT, ESQUIRE, Deputy General Counsel, 299 1st Avenue North, St. Petersburg, Florida 33701
On behalf of Duke Energy Florida, LLC (DEF).

WALT TRIERWEILER, CHARLES REHWINKEL, and AUSTIN A. WATROUS, ESQUIRES, Office of the Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Suite 812, Tallahassee, Florida 32399-1400
On behalf of Office of Public Counsel (OPC).

JON C. MOYLE, JR. and KAREN A. PUTNAL, ESQUIRES, Moyle Law Firm, P.A., 118 North Gadsden Street, Tallahassee, Florida 32301
On behalf of Florida Industrial Power Users Group (FIPUG).

PETER J. MATTHEIS, MICHAEL K. LAVANGA, and JOSEPH R. BRISCAR, ESQUIRES, Stone, Mattheis, Xenopoulos & Brew, PC, 1025 Thomas Jefferson Street, NW, Eighth Floor, West Tower, Washington, DC 20007
On behalf of Nucor Steel Florida, Inc. (Nucor).

JAMES W. BREW, LAURA WYNN BAKER and SARAH B. NEWMAN, ESQUIRES, Stone, Mattheis, Xenopoulos & Brew, PC, 1025 Thomas Jefferson Street, NW, Suite 800 West, Washington, DC 20007
On behalf of White Springs Agricultural Chemicals, Inc. d/b/a PCS Phosphate – White Springs (PCS Phosphate).

J. R. KELLY, ESQUIRE, Kelly Law Firm, 359 Milestone Drive, Tallahassee, Florida 32312 and NEVIN J. ZIMMERMAN and BURKE BLUE, ESQUIRES, 221 McKenzie Avenue, Panama City, Florida 32401
On behalf of the City of Panama City, Florida (Panama City)

SUZANNE BROWNLESS, ESQUIRE, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Advisor to the Florida Public Service Commission.

ADRIA E. HARPER, ESQUIRE, General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Florida Public Service Commission General Counsel.

I. CASE BACKGROUND

The 2019 Florida Legislature enacted Section 366.96, Florida Statutes (F.S.), entitled "Storm protection plan cost recovery." Section 366.96(3), F.S., established a new requirement that each public utility file a transmission and distribution storm protection plan (SPP) covering the immediate 10-year planning period, and explaining the systematic approach the utility will follow to achieve the objectives of reducing restoration costs and outage times associated with extreme weather events and enhancing reliability. Pursuant to Sections 366.96(5) and 366.96(6), F.S., the Florida Public Service Commission (Commission) is required every three years to determine whether it is in the public interest to approve, approve with modification, or deny each utility's SPP.

In addition to reviewing SPPs at least every three years, the Commission must conduct an annual proceeding pursuant to Section 366.96(7), F.S., to determine a utility's prudently incurred transmission and distribution storm protection plan costs and allow the utility to recover such costs through a charge separate and apart from its base rates, to be referred to as the storm protection plan cost recovery clause (SPPCRC). The annual SPPCRC proceeding is a rolling three-year review that includes a true-up of costs for the prior year, the calculation of actual/estimated costs for the year of the filing, and projected factors for the following year. If the Commission determines that costs were prudently incurred, those costs will not be subject to disallowance or further prudence review except for fraud, perjury, or intentional withholding of key information by the public utility.

This docket was opened by Order No. PSC-2026-0010-PCO-EI issued January 5, 2026, under the authority of Sections 366.96(5), 366.96(6), and 366.96(7), F.S. The purpose of this 2026 annual proceeding is for the Commission to establish the amount of prudently incurred costs each utility shall be allowed to recover through the SPPCRC and the specific terms of that recovery. TECO, DEF, FIPUG, FPL, PCS Phosphate, Nucor, OPC, and FPUC each filed a Notice of Intent to Retain Party Status. Panama City was granted intervention by Order No. PSC-2026-0085-PCO-EI, issued April 10, 2026.

This matter has been scheduled for an evidentiary hearing September 15-17, 2026.

II. CONDUCT OF PROCEEDINGS

Pursuant to Rule 28-106.211, F.A.C., this Prehearing Order is issued to prevent delay and to promote the just, speedy, and inexpensive determination of all aspects of this case.

III. JURISDICTION

This Commission is vested with jurisdiction over the subject matter by the provisions of Chapter 366, F.S. This hearing will be governed by Chapters 120 and 366, F.S., and Chapters 25-6, 25-22, and 28-106, F.A.C., as well as any other applicable provisions of law.

IV. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

Information for which proprietary confidential business information status is requested pursuant to Section 366.093, F.S., and Rule 25-22.006, F.A.C., shall be treated by the Commission as confidential. The information shall be exempt from Section 119.07(1), F.S., pending a formal ruling on such request by the Commission or pending return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been made a part of the evidentiary record in this proceeding, it shall be returned to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of this proceeding, it shall be returned to the person providing the information within the time period set forth in Section 366.093, F.S. The Commission may determine that continued possession of the information is necessary for the Commission to conduct its business.

It is the policy of this Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 366.093, F.S., to protect proprietary confidential business information from disclosure outside the proceeding. Therefore, any party wishing to use any proprietary confidential business information, as that term is defined in Section 366.093, F.S., at the hearing shall adhere to the following:

(1) When confidential information is used in the hearing that has not been filed as prefiled testimony or prefiled exhibits, parties must have copies for the Commissioners, necessary staff, and the court reporter, in red envelopes clearly marked with the nature of the contents and with the confidential information highlighted. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.

(2) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise confidentiality. Therefore, confidential information should be presented by written exhibit when reasonably possible.

At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the court reporter shall be retained in the Office of Commission Clerk's confidential files. If such material is admitted into the evidentiary record at hearing and is not otherwise subject to a request for confidential classification filed with the Commission, the source of the information must file a request for confidential classification of the information within 21 days of the conclusion of the hearing, as set forth in Rule 25-22.006(8)(b), F.A.C., if continued confidentiality of the information is to be maintained.

V. PREFILED TESTIMONY AND EXHIBITS; WITNESSES

Testimony of all witnesses to be sponsored by the parties (and Staff) has been prefiled and will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to timely and appropriate objections. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand. Summaries of testimony shall be limited to three minutes.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer. After all parties and Staff have had the opportunity to cross-examine the witness, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

The Commission frequently administers the testimonial oath to more than one witness at a time. Therefore, when a witness takes the stand to testify, the attorney calling the witness is directed to ask the witness to affirm whether he or she has been sworn.

The parties shall avoid duplicative or repetitious cross-examination. Further, friendly cross-examination will not be allowed. Cross-examination shall be limited to witnesses whose testimony is adverse to the party desiring to cross-examine. Any party conducting what appears to be a friendly cross-examination of a witness should be prepared to indicate why that witness' direct testimony is adverse to its interests.

All parties must refer to the Exhibit Number established by the Comprehensive Exhibit List when referencing an exhibit during cross-examination.

VI. ORDER OF WITNESSES

All parties have agreed to stipulate to the prefiled testimony of all witnesses and excuse them from the final hearing.

Witness	Proffered By	Issues #
Direct		
Name	Utility/Staff	
Andrew Pankratz	FPL	1A-4A
April L. Epperson	FPL	1A-9A, 11
A. Sloan Lewis	TECO	1B, 2B, 3B, 4B, 5B, 6B, 7B, 8B, 9B, 11
Kevin E. Palladino	TECO	1B, 2B, 3B, 4B, 5B, 6B, 7B, 8B, 9B, 11
Allysha Fischbacher (1C -Revised August 3, 2026)	FPUC	1C, 2C-9C
Mark Cutshaw (1C - Revised August 3, 2026)	FPUC	1C, 2C-3C
Christopher A. Menendez	DEF	1D-9D
Robert E. McCabe	DEF	1D-3D

Witness	Proffered By	Issues #
Robert E. Brong	DEF	1D-3D
Jonathan Hayes	Panama City	10

VII. BASIC POSITIONS

FPL: FPL's final true-up of its 2025 SPP costs is consistent with the actual/estimated 2025 SPP costs approved by the Commission in Docket No. 20250010-EI, consistent with FPL's 2023 SPP approved by the Commission in Docket No. 20220051-EI, applies the methodology and prescribed schedules contained in Commission Forms 1A through 8A, and meets the requirements of Section 366.96, Florida Statutes, and Rule 25-6.031(7)(a), Florida Administrative Code. No party challenged or recommended any adjustments to the SPP projects, costs, or revenue requirements included in FPL's 2025 SPPCRC final true-up. Therefore, the Commission should approve FPL's total net 2025 final true-up over-recovery amount of $16,579,976, including interest, to be refunded through the 2027 SPPCRC Factors.

FPL's actual/estimated true-up of its 2026 SPP costs is consistent with the projected 2026 SPP costs approved by the Commission in Docket No. 20250010-EI, consistent with FPL's 2026 SPP approved by the Commission in Docket No. 20250014-EI, applies the methodology and prescribed schedules contained in Commission Forms 1E through 8E, and meets the requirements of Section 366.96, Florida Statutes, and Rule 25-6.031(7)(b), Florida Administrative Code. No party challenged or recommended any adjustments to the SPP projects, costs, or revenue requirements included in FPL's 2026 SPPCRC actual/estimated true-up. Therefore, the Commission should approve FPL's 2026 actual/estimated true-up over-recovery of $17,107,391, including interest, to be refunded through the 2027 SPPCRC Factors.

FPL's projected 2027 SPP costs are consistent with the 2026 SPP approved by the Commission in Docket No. 20250014-EI, apply the methodology and prescribed schedules contained in Commission Forms 1P through 7P, and meet the requirements of Section 366.96, Florida Statutes, and Rule 25-6.031(2) and (7)(c), Florida Administrative Code. No party challenged or recommended any adjustments to the individual 2027 SPP projects or associated costs. Therefore, the Commission should approve $1,104,884,879 in jurisdictional revenue requirements, inclusive of true-ups, for the SPP programs projected to be incurred between January 1, 2027 and December 31, 2027.

TECO: The Commission issued Order No. 2025-0219-FOF-EI on June 19, 2025 in Docket No. 20250016-EI. The Commission found in that Order that Tampa Electric's 2026-2035 Storm Protection Plan ("2025 SPP") is in the public interest and approved that plan with one modification to its proposed Distribution Lateral Undergrounding Program. The modification set an annual mileage target of 75 miles of underground conversion per year.

The Commission is currently scheduled to conduct a hearing regarding the Storm Protection Cost Recovery Clause ("SPPCRC") on September 15, 2026, to review and approve the proposed cost recovery factors to be used for the January 2027 through December 2027 period.

The Commission should determine that Tampa Electric has properly calculated its SPPCRC true-up, projections, and the SPPCRC factors set forth in the testimony and exhibits of Tampa Electric witness A. Sloan Lewis. The company performed these calculations in accordance with the requirements of Section 366.96, Florida Statutes, and Rule 25-6.031, Florida Administrative Code. No party has challenged or made any other recommended adjustments to the company's calculations. The Commission should approve the company's true-up, projections, and factors. The Commission should also find that Tampa Electric's actual 2025 SPPCRC costs were properly incurred. No party has challenged the prudence of Tampa Electric's actual costs incurred or made any recommended adjustments to any of the projects or costs included in the 2025 final true-up.

FPUC: The factors proposed by the Company have been developed through projections and calculations made in accordance with Rule 25-6.031, F.A.C., and the associated depreciation expense has been calculated in accordance with the rates approved in the Company's last approved depreciation study. The factors are based upon actual, prudently incurred costs associated with the implementation of those aspects of FPUC's Storm Protection Plan ("SPP") approved by Order No. PSC-2025-0216-FOF-EI, issued June 19, 2025, as well as reasonable estimates of costs to be incurred in the remainder of 2026 and in 2027. As such, the Company asks that it be allowed to implement its proposed SPPCRC Factors for the January – December 2027 period.

DEF: Not applicable. DEF's positions on specific issues are listed below.

OPC: The Storm Protection Plan Cost Recovery Clause (SPPCRC) is the step in the ratemaking process where the Commission sets the factors necessary for recovery for the annual costs for implementing the Companies' approved Storm Protection Plan (SPP). The process of reviewing and implementing a SPP is an indispensable and necessary step in the ratemaking process within the meaning and intent of Sections 366.06(1) 366.96, Florida Statutes. Section 366.06(1), Florida Statutes, establishes the Commission's rate-making procedure for public utilities in the State of Florida. Upon application for a change in rates by a utility,

> The commission shall investigate and determine the actual legitimate costs of the property of each utility company, actually used and useful in the public service, and shall keep a current record of the net investment of each public utility company in such property which value, as determined by the commission, shall be used for ratemaking purposes and shall be the money honestly and **prudently** invested by the public utility company in such property used and useful in serving the public, less accrued depreciation, and shall not include any goodwill or going-concern value or franchise value in excess of payment made therefor.
> *Id.* (emphasis added).

Additionally, the utilities bear the burden of proof to justify the recovery of costs they request in this docket and must carry this burden regardless of whether or not the intervenors provide evidence to the contrary. Further, the utilities bear the burden of proof to support their proposal(s) seeking the Commission's adoption of policy statements (whether new or changed) or other affirmative relief sought. Even if the Commission has previously approved a program, recovery of a cost, factor, or adjustment as meeting the Commission's own requirements, the utilities still bear the burden of demonstrating that the costs submitted for final recovery meet any statutory test(s) and are reasonable in amount and prudently incurred. Further, the utilities bear the burden of proof to support that all costs sought to be recovered through this clause are correctly clause recovery costs and not base rate costs. Further, recovery of all costs is constrained by the Commission's obligation to set fair, just, and reasonable rates, based on projects and/or costs that are prudent in magnitude and/or costs prudently incurred pursuant to Section 366.01, Florida Statutes. Additionally, the provisions of Chapter 366, Florida Statutes, must be liberally construed to protect the public welfare.

The OPC notes that agreements in the form of a Joint Stipulation were reached with all four Companies in resolution of the Storm Protection Plan petition of each company and were approved by Commission Order in Docket Nos. 20250014-EI (FPL),[1] 20250015-EI (DEF),[2] 20250016-EI (Tampa Electric Company),[3] and 20250017-EI (FPUC).[4] The OPC's positions taken in this proceeding do not represent a reversal or abrogation of any such agreement. While those agreements did not address the specific costs that might be included in any specific SPPCRC proceeding, they imposed commitments on each

[1] Order No. PSC-2025-0218-FOF-EI.
[2] Order No. PSC-2025-0217-FOF-EI.
[3] Order No. PSC-2025-0219-FOF-EI.
[4] Order No. PSC-2025-0216-FOF-EI.

Company to take certain measures to revise their SPPs. Regardless, the OPC stands by the agreements made in those dockets and further expects that the Companies will demonstrate that they have only included costs for SPPCRC recovery that are consistent with the agreements made in each company's SPP.

FIPUG: The Petitioners must provide sufficient evidence of its expenditures for recovery of approved storm protection costs to carry its burden of proof and establish that its actions and expenditures were consistent with approved Storm Protection Plans, used and useful, and prudent.

NUCOR: Rule 25-6.031, F.A.C, details the specific recoverable costs that Duke Energy Florida, LLC ("DEF") may collect through the SPPCRC and provides that such costs must be consistent with the Company's approved Storm Protection Plan. Nucor's basic position is that DEF bears the burden of proof to justify the amount of costs it seeks to recover through the SPPCRC and show that such costs are eligible recovery costs under 25-6.031(6) and are consistent with DEF's approved Storm Protection Plan.

PCS Phosphate: Only costs prudently incurred and legally authorized may be recovered through the storm protection plan cost recovery clause ("SPPCRC"). Florida electric utilities, including in particular Duke Energy Florida, LLC ("DEF"), must satisfy the burden of proving the reasonableness of any expenditures for which recovery or other relief is sought in this proceeding. DEF has filed for recovery of costs of its Storm Protection Plan ("SPP"), which was approved last year.[5] DEF's approved SPPCRC revenue requirement for 2026 was approximately $347.8 million before accounting for prior year true-ups,[6] and its projected period 2027 SPPCRC revenue requirement is approximately $439.4 million before accounting for prior year true-ups.[7] This is an approximately 26% overall revenue requirement increase and follows several years of similarly large revenue requirement increases. DEF's approved SPPCRC revenue requirement for 2026 was an increase of approximately 21% compared to the SPPCRC revenue requirement for 2025 of approximately $285.6 million, which was an increase of approximately 42% compared to the SPPCRC revenue requirement for 2024 of approximately $201.4 million, which was an increase of approximately 36% compared to the SPPCRC revenue requirement for 2023 of approximately $148 million.[8] According to DEF's approved SPP, the utility's SPP investments are

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[5] Docket No. 20250015-EI, *In re: Review of 2026-2035 Storm Protection Plan, pursuant to Rule 25-6.030, F.A.C., Duke Energy Florida, LLC.*, Final Order Approving With Modifications, Duke Energy Florida, LLC's 2026-2035 Storm Protection Plan, Order No. PSC-2025-0217-FOF-EI (June 19, 2025) ("2025 SPP Approval Order").

[6] *See* Docket No. 20250010-EI, *In re: Storm protection plan cost recovery clause,* Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2026 through December 2026, Order No. PSC-2025-0439-FOF-EI at 8 (Nov. 24, 2025).

[7] *See* Exh. No. __ (CAM-3), Form 1P at page 1 of 123.

[8] *See* Docket No. 20250010-EI, *In re: Storm protection plan cost recovery clause,* Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2026

supposed to begin generating substantial system benefits in the form of reduced outage events and restoration costs and increased service reliability.[9] The Commission should require DEF to include in its annual SPPCRC filings an assessment of system benefits realized by program.

PANAMA CITY: Only costs prudently incurred and legally authorized may be recovered through the Storm Protection Plan Cost Recovery Clause. Florida electric utilities, including Florida Power & Light Company ("FPL"), bear the burden of proving the prudence and reasonableness of the expenditures for which cost recovery or other relief is sought in this proceeding. The City takes no position at this time on specific numerical revenue requirements, factors, or tariff amounts, but does not waive any position or argument concerning whether FPL has met its burden as to the prudence, reasonableness, allocation, or project-specific support for costs at issue.

STAFF: Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions.

VIII. ISSUES AND POSITIONS

Issues 1A through 9D, Issues 10 and 11 are Type 2 stipulations[10] in this proceeding.[11] OPC Issues A through D are Type 1 stipulations[12] between OPC and FPL, TECO, DEF and

through December 2026, Order No. PSC-2025-0439-FOF-EI at 8 (Nov. 24, 2025); Docket No. 20240010-EI, *In re: Storm protection plan cost recovery clause,* Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2025 through December 2025, Order No. PSC-2024-0459-FOF-EI at 7 (Oct. 24, 2024)*;* Docket No. 20230010-EI, *In re: Storm protection plan cost recovery clause,* Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2024 through December 2024, Order No. PSC-2023-0364-FOF-EI at 16-17 (Nov. 29, 2023); Docket No. 20220010-EI, *In re: Storm protection plan cost recovery clause,* Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2023 through December 2023, Order No. PSC-2022-0418-FOF-EI at 7 (Dec. 12, 2022).

[9] *See* 2025 SPP Approval Order at 12-13 (including the anticipated benefits of the SPP of "reductions of storm restoration costs, increases in service reliability, and reductions of outage events during both extreme and non-extreme weather conditions").

[10] A Type 2 stipulation occurs on an issue when the utility and staff, or the utility and at least one party adversarial to the utility, agree on the resolution of the issue and the remaining parties (including staff if they do not join in the agreement) do not object to the Commission relying on the agreed language to resolve that issue in a final order.

[11] The OPC's, FIPUG's, Nucor's, PSC Phosphate's and Panama City's position on each Type 2 stipulation stated herein is as follows: The intervenors take no position on these issues, nor do they have the burden of proof related to them. As such, the Intervenors represent that they will not contest or oppose the Commission taking action approving a proposed stipulation between the Company and another party or staff as a final resolution of these issues. No person is authorized to state that the Intervenors are a participant in, or party to, a stipulation on these issues, either in this docket, in an order of the Commission or in a representation to a Court.

[12] A type 1 stipulation occurs on an issue when the utility and intervenors agree on the resolution of the issue.

FPUC. For OPC Issues A-D, Panama City, FIPUG, PCS Phosphate and Nucor have entered into Type 2 stipulations with FPL, TECO, FPUC and DEF. These stipulations address all issues identified in this docket.

ISSUE 1A: **What jurisdictional amounts should the Commission approve as FPL's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

ISSUE 1B: **What jurisdictional amounts should the Commission approve as TECO's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

ISSUE 1C: **What jurisdictional amounts should the Commission approve as FPUC's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

ISSUE 1D: **What jurisdictional amounts should the Commission approve as DEF's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

ISSUE 2A: **What jurisdictional amounts should the Commission approve as FPL's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

ISSUE 2B: **What jurisdictional amounts should the Commission approve as TECO's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 2C</u>: **What jurisdictional amounts should the Commission approve as FPUC's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 2D</u>: **What jurisdictional amounts should the Commission approve as DEF's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 3A</u>: **What jurisdictional amounts should the Commission approve as FPL's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 3B</u>: **What jurisdictional amounts should the Commission approve as TECO's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 3C</u>: **What jurisdictional amounts should the Commission approve as FPUC'S reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 3D</u>: **What jurisdictional amounts should the Commission approve as DEF's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Proposed stipulation – See Section X.

<u>ISSUE 4A</u>: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factor for FPL?**

Proposed stipulation – See Section X.

ISSUE 4B: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factor for TECO?**

Proposed stipulation – See Section X.

ISSUE 4C: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factor for FPUC?**

Proposed stipulation – See Section X.

ISSUE 4D: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factor for DEF?**

Proposed stipulation – See Section X.

ISSUE 5A: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for FPL?**

Proposed stipulation – See Section X.

ISSUE 5B: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for TECO?**

Proposed stipulation – See Section X.

ISSUE 5C: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for FPUC?**

Proposed stipulation – See Section X.

ISSUE 5D: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for DEF?**

Proposed stipulation – See Section X.

ISSUE 6A: **What are the appropriate 2027 jurisdictional separation factors for FPL?**

Proposed stipulation – See Section X.

ISSUE 6B: **What are the appropriate 2027 jurisdictional separation factors for TECO?**

Proposed stipulation – See Section X.

ISSUE 6C: **What are the appropriate 2027 jurisdictional separation factors for FPUC?**

Proposed stipulation – See Section X.

ISSUE 6D: **What are the appropriate 2027 jurisdictional separation factors for DEF?**

Proposed stipulation – See Section X.

ISSUE 7A: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPL?**

Proposed stipulation – See Section X.

ISSUE 7B: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for TECO?**

Proposed stipulation – See Section X.

ISSUE 7C: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPUC?**

Proposed stipulation – See Section X.

ISSUE 7D: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for DEF?**

Proposed stipulation – See Section X.

ISSUE 8A: **What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPL?**

Proposed stipulation – See Section X.

ISSUE 8B: **What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for TECO?**

Proposed stipulation – See Section X.

ISSUE 8C: **What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPUC?**

Proposed stipulation – See Section X.

ISSUE 8D: **What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for DEF?**

Proposed stipulation – See Section X.

ISSUE 9A: **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPL?**

Proposed stipulation – See Section X.

ISSUE 9B: **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for TECO?**

Proposed stipulation – See Section X.

ISSUE 9C: **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPUC?**

Proposed stipulation – See Section X.

ISSUE 9D: **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for DEF?**

Proposed stipulation – See Section X.

ISSUE 10: **Does the City of Panama City, Florida have standing to intervene in this proceeding limited to Florida Power & Light issues?**

Proposed stipulation – See Section X.

ISSUE 11: **Should this docket be closed?**

Proposed stipulation – See Section X.

OPC ISSUES

OPC ISSUE A: **Does FPL's SPPCRC filing comply with the Joint Stipulation approved by Commission in Order No. PSC-2025-0218-FOF-EI? If so, what has the company done to comply with that order?**

Proposed stipulation – See Section X.

OPC ISSUE B: **Does DEF's SPPCRC filing comply with the Joint Stipulation approved by Commission in Order No PSC-2025-0217-FOF-EI? If so, what has the company done to comply with that order?**

Proposed stipulation – See Section X.

OPC
ISSUE C: **Does TECO's SPPCRC filing comply with the Joint Stipulation approved by Commission in Order No. PSC-2025-0219-FOF-EI? If so, what has the company done to comply with that order?**

Proposed stipulation – See Section X.

OPC
ISSUE D: **Does FPUC's SPPCRC filing comply with the Joint Stipulation approved by Commission in Order No. PSC-2025-0216-FOF-EI. If so, what has the company done to comply with that order?**

Proposed stipulation – See Section X.

IX. EXHIBIT LIST

Witness	Proffered By		Description
Direct			
Andrew Pankratz	FPL	AP-1	FPL actual Storm Protection Plan work completed in 2025 (Project Level Detail)
Andrew Pankratz	FPL	AP-2	List of explanations of drivers for variances in Storm Protection Plan Programs and Projects
Andrew Pankratz	FPL	AP-3	Form 6P – Program Description and Progress Report
Andrew Pankratz	FPL	AP-4	FPL Actual/Estimated Storm Protection Plan work to be completed in 2026 (Project Level Detail)
Andrew Pankratz	FPL	AP-5	FPL Storm Protection Plan Work projected to be completed in 2027 (Project Level Detail)

Witness	Proffered By		Description
April L. Epperson	FPL	ALE-1	Forms 1A through 8A for the FPL 2-25 SPPCRC Final True-Up
April L. Epperson	FPL	ALE-2	Forms 1E through 8E for the FPL 2026 SPPCRC Actual/Estimated True-Up
April L. Epperson	FPL	ALE-3	Forms 1P through 5P and 7P for FPL's Proposed 2027 SPPCRC Factors
April L. Epperson	FPL	ALE-3 (Amended 6.1.26)	Amended Forms 1P through 5P and 7P for FPL's Proposed 2027 SPPCRC Factors
April L. Epperson	FPL	ALE-4	Retail separation factors
April L. Epperson	FPL	ALE-4 (Amended 6.1.26)	Amended retail separation factors
A. Sloan Lewis	TECO	ASL-1 (A Schedules filed 4.1.26)	Schedules supporting Storm Cost Recovery Factor, Actual for the period January 2025-December 2025
A. Sloan Lewis	TECO	ASL-2 (E Schedules filed 5.1.26)	Schedules supporting cost recovery amount, projected for the period January 2026 - December 2026
A. Sloan Lewis	TECO	ASL-2 (P Schedules Revised 8.7.26)	Schedules supporting costs recovery amount, projected for the period January 2027-December 2027
Kevin E. Palladino	TECO	KEP-1 (Filed 4.1.26)	Schedules supporting storm protection cost recovery factor, actual for the period January 2025-December 2025
Kevin E. Palladino	TECO	KEP-2 (Filed 5.1.26)	Project list and summary of costs

Witness	Proffered By		Description
Allysha Fischbacher	FPUC	AF-1 (Revised 8.3.26)	SPPCRC Schedules 1A-9A (Schedule 8A also sponsored by Mark Cutshaw)
Allysha Fischbacher	FPUC	AF-1 (Revised 8.3.26)	SPPCRC Schedules E and P
Christopher A. Menendez	DEF	GPD-1[13] (Amended 5.26.26)	True-up costs associated with the SPPCRC activities for the period January 2025 through December 2025.
Christopher A. Menendez	DEF	CAM-2	Actual/estimated true-up for the period January 2026 through December 2026.
Christopher A. Menendez	DEF	CAM-3	Projected costs for the SPPCRC for the period January 2027 through December 2027, and DEF's Storm Protection Plan cost recovery factors for the period January 2027 through December 2027.
Robert E. McCabe	DEF	GPD-1 (Amended 5.26.26)	Distribution-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2025.
Robert E. McCabe	DEF	CAM-2	Distribution-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2026.
Robert E. McCabe	DEF	CAM-3	Distribution-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2027.

[13] On May 19, 2026, DEF filed Notice that Christopher Menendez would adopt the April 1, 2026, Testimony and Exhibits of Gary Dean, including Exhibit GPD-1. *See* doc. No. 02978-2026.

Witness	Proffered By		Description
Robert E. Brong	DEF	GPD-1 (Amended 5.26.26)	Transmission-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2025.
Robert E. Brong	DEF	CAM-2	Transmission-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2026.
Robert E. Brong	DEF	CAM-3	Transmission-related costs associated with DEF's SPP proposed for recovery through the SPPCRC for 2027.

X. PROPOSED STIPULATIONS

ISSUE 1A: What jurisdictional amounts should the Commission approve as FPL's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

Stipulation: FPL's final total SPPCRC cost incurred for 2025 is $1,636,170,425, which includes a total operations and maintenance ("O&M") expense of $131,109,181 (Line 5 of Form 5A, Exhibit ALE-1, p. 5) and a total capital expenditure of $1,505,061,245 (sum of Line 1a of Form 7A, Exhibit ALE-1, pp. 11-18).[14] FPL's SPPCRC final jurisdictional revenue requirement true-up for the period January 2025 through December 2025, including interest, is an over-recovery of $16,579,976 (Line 9 of Form 1A, Exhibit ALE-1, p. 1).

ISSUE 1B: What jurisdictional amounts should the Commission approve as TECO's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

Stipulation: The Commission should approve final Storm Protection Plan Cost Recovery Clause prudently incurred jurisdictional revenue requirements of $111,505,149 and a jurisdictional cost recovery true-up under-recovery amount of $47,212 for the period January 2025 through December 2025 including interest.

[14] The jurisdictional separation factors are applied to the revenue requirements and not the costs incurred. Therefore, the total jurisdictional cost incurred for the applicable calendar year is not available.

ISSUE 1C: **What jurisdictional amounts should the Commission approve as the FPUC's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: The final, end of period true up amount to be included in the calculation of the 2027 cost recovery factors is an over-recovery of $161,122, reflecting an actual, end of period under-recovery $1,356,307, as compared to the Company's projected under-recovery of $1,517,429, as reflected in Order No. PSC-2025-0439-FOF-EI, issued November 24, 2025.

ISSUE 1D: **What jurisdictional amounts should the Commission approve as the DEF's final 2025 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: Investments of $865,967,524 (System). Under-recovery of $9,612,868.

ISSUE 2A: **What jurisdictional amounts should the Commission approve as the FPL's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: FPL's total SPPCRC cost estimated for 2026 is $1,331,530,178, which includes a total O&M expense of $220,721,371 (Line 6 of Form 5E, Exhibit ALE-2, p. 6) and a total capital expenditure of $1,110,808,806 (sum of Line 1a of Form 7E, Exhibit ALE-2, pp. 12-20).[15] FPL's SPPCRC actual/estimated jurisdictional revenue requirement true-up for the period January 2026 through December 2026, including interest, is an over-recovery of $17,107,391 (Line 4 of Form 1E of Exhibit ALE-2, p. 1).

ISSUE 2B: **What jurisdictional amounts should the Commission approve as TECO's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: The Commission should approve actual/estimated Storm Protection Plan Cost Recovery Clause jurisdictional revenue requirements of $134,604,618 and a jurisdictional estimated cost recovery true-up over-recovery amount of $4,092,856 for the period January 2026 through December 2026 including interest.

[15] *See* Footnote 5.

ISSUE 2C: **What jurisdictional amounts should the Commission approve as FPUC's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: The Company projects to incur $3.59 million of O&M expense and $18.51 million of capital expenditures for a total of $22.10 million in 2026, which produces an estimated true-up under-recovery for the period of January 2026 through December 2026 of $971,609.

ISSUE 2D: **What jurisdictional amounts should the Commission approve as DEF's reasonably estimated 2026 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: Investments of $774,466, 133 (System). Under-recovery of $9,269,300.

ISSUE 3A: **What jurisdictional amounts should the Commission approve as FPL's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: FPL's total SPPCRC cost projected for 2027 is $1,313,289,925, which includes a total O&M expense of $247,545,259 (Line 6 of Form 2P, Amended Exhibit ALE-3, p. 2) and a total capital expenditure of $1,065,744,666 (sum of Line 1a of the applicable Form 3P schedules, Amended Exhibit ALE-3, pp. 6-14).[16] FPL's projected SPPCRC jurisdictional revenue requirement for the period January 2027 through December 2027 is $1,138,572,247 (Line 1 of Form 1P*,* Amended Exhibit ALE-3, p. 1).

ISSUE 3B: **What jurisdictional amounts should the Commission approve as TECO's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: The Commission should approve reasonably projected Storm Protection Plan Cost Recovery Clause jurisdictional revenue requirements of $161,610,479 for the period January 2027 through December 2027.

ISSUE 3C: **What jurisdictional amounts should the Commission approve as FPUC's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

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[16] *See* Footnote 5.

Stipulation: FPUC projects the total jurisdictional projected revenue requirement for 2027 is $12,508,958, based upon its projection of $3.93 million of O&M expense and $19.5 million of capital expenditures for a total of $23.43 million in SPP expenditures in 2027.

ISSUE 3D: **What jurisdictional amounts should the Commission approve as DEF's reasonably projected 2027 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?**

Stipulation: Investments of $859,022,025 (System). Revenue requirement $439,359,485.

ISSUE 4A: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factors for FPL?**

Stipulation: The projected total SPPCRC jurisdictional revenue requirement for the period January 2027 through December 2027, including true-up amounts, is $1,104,884,879 (Line 4 of Form 1P, Amended Exhibit ALE-3, p. 1).

ISSUE 4B: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factors for TECO?**

Stipulation: The Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing Storm Protection Plan Cost Recovery factors for the period January 2027 through December 2027 is $157,698,450.

ISSUE 4C: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factors for FPUC?**

Stipulation: When the estimated true-up under-recovery for the period of January 2026 through December 2026 of $971,609 and the final true-up over-recovery for the period of January 2025 through December 2025 of $161,122 are included, and adjustments are made for taxes, this amounts to recovery of $13,330,740 in 2027.

ISSUE 4D: **What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2027 Storm Protection Plan Cost Recovery factors for DEF?**

Stipulation: Revenue requirement $458,241,653.

ISSUE 5A: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for FPL?**

Stipulation: The depreciation rates used to calculate the depreciation expense should be the Commission-approved depreciation rates that are in effect during the period the allowed capital investment is in service. For the period January 2027 through December 2027, FPL's depreciation rates are those approved by Commission Order No. PSC-2026-0022-S-EI in Docket No. 20250011-EI.

ISSUE 5B: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for TECO?**

Stipulation: The depreciation rates from Tampa Electric's Depreciation Study, approved by Order No. PSC-2025-0038-FOF-EI issued February 3, 2025, in Docket No. 20230139-EI should be used to develop the depreciation expense included in the 2027 Storm Protection Plan Cost Recovery Clause amounts.

ISSUE 5C: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for FPUC?**

Stipulation: The appropriate depreciation rates are those approved in Order No. PSC-2023-0384-PAA-EI, issued December 21, 2023, in Docket No. 20230079-EI.

ISSUE 5D: **What depreciation rates should be used to develop the depreciation expense included in the total 2027 Storm Protection Plan Cost Recovery Clause amounts for DEF?**

Stipulation: DEF should use the depreciation rates that were approved in Final Order No. PSC-2024-0472-AS-EI.

ISSUE 6A: **What are the appropriate 2027 jurisdictional separation factors for FPL?**

Stipulation: As shown on page 1 of Amended Exhibit ALE-4, FPL's retail jurisdictional separation factors for the period January 2027 through December 2027 are:

<u>DEMAND</u>	
Transmission	0.893622
Distribution	1.000000
<u>ENERGY</u>	
Total Sales	0.938651
Non-Stratified Sales	0.957084
<u>GENERAL PLANT</u>	
Labor	0.968271

<u>ISSUE 6B:</u> **What are the appropriate 2027 jurisdictional separation factors for TECO?**

Stipulation: The appropriate jurisdictional separation factors are as follows:

FPSC Jurisdictional Factor:	93.5213%
FERC Jurisdictional Factor:	6.4787%

<u>ISSUE 6C:</u> **What are the appropriate 2027 jurisdictional separation factors for FPUC?**

Stipulation: There is no jurisdictional separation applicable to FPUC.

<u>ISSUE 6D:</u> **What are the appropriate 2027 jurisdictional separation factors for DEF?**

Stipulation: DEF should apply the appropriate jurisdictional separation factors that were approved in Final Order No. PSC-2024-0472-AS-EI.

Distribution: 1.000000
Transmission: 0.703690

ISSUE 7A: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPL?**

Stipulation:

Rate Class	SPP Factor ($/kW)	SPP Factor ($/kWh)	RDC ($/kW)	DDC ($/kW)
RS1/RTR1/RS-2EV		0.01088		
GS1/GST1		0.01022		
GSD1/GSDT1/HLFT1/GSD1-EV	1.98			
OS2		0.02879		
GSLD1/GSLDT1/CS1/CST1/HLFT2/GSLD-1EV	1.98			
GSLD2/GSLDT2/CS2/CST2/HLFT3/GSLD-2EV	1.82			
GSLD3/GSLDT3/CS3/CST3/LLCS-1/LLCS-2	0.20			
SST1T			0.02	0.01
SST1D1/SST1D2/SST1D3			0.33	0.16
CILC D/CILC G	1.83			
CILC T	0.20			
MET	2.37			
OL1/SL1/SL1M/PL1/OSI/II		0.00619		
SL2/SL2M/GSCU1		0.01043		

ISSUE 7B: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for TECO?**

Stipulation: The appropriate January 2027 through December 2027 cost recovery clause factors utilizing the appropriate recognition of Federal Energy Regulatory Commission transmission jurisdictional separation, revenue tax factors and the rate design and cost allocation as put forth in Docket No. 20240026-EI are as follows:

Rate Schedule	**Cost Recovery Factors (cents per kWh)**
RS	0.952
GS and CS	0.769
GSD Optional – Secondary	0.605
GSD Optional – Primary	0.599
GSD Optional – Subtransmission	0.593

LS-1, LS-2	0.827

Rate Schedule	Cost Recovery Factors (dollars per kW)
GSD/GSDT/SBD/SBDT – Secondary	2.48
GSD/GSDT/SBD/SBDT – Primary	2.45
GSD/GSDT/SBD/SBDT – Subtransmission	2.43
GSLD/GSLDT/SBLD/SBLDT - Primary	2.10
GSLD/GSLDT/SBLD/SBLDT - Subtransmission	0.16

ISSUE 7C: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPUC?**

Stipulation:

Rate Schedule	Dollars PER KWH	Tax Factor	SPP Factors PER KWH
Residential	$0.02367	1.000848	$0.02369
General Service	$0.03106	1.000848	$0.03108
General Service Demand	$0.01610	1.000848	$0.01612
General Service Large Demand	$0.01033	1.000848	$0.01034
Industrial/Standby	$0.00611	1.000848	$0.00611
Lighting Service	$0.05749	1.000848	$0.05754

ISSUE 7D: **What are the appropriate 2027 Storm Protection Plan Cost Recovery Clause factors for each rate class for DEF?**

Stipulation:

Customer Class	SPPCRC Factor
Residential	1.364 cents/kWh
General Service Non-Demand	1.183 cents/kWh
@ Primary Voltage	1.137 cents/kWh
@ Transmission Voltage	0.194 cents/kWh

General Service 100% Load Factor	0.605 cents/kWh
General Service Demand	3.20 $/kW
@ Primary Voltage	3.12 $/kW
@ Transmission Voltage	0.57 $/kW
Curtailable	2.87 $/kW
@ Primary Voltage	2.84 $/kW
@ Transmission Voltage	2.81 $/kW
Interruptible	2.86 $/kW
@ Primary Voltage	2.38 $/kW
@ Transmission Voltage	0.46 $/kW
Standby Monthly	0.287 $/kW
@ Primary Voltage	0.284 $/kW
@ Transmission Voltage	0.281 $/kW
Standby Daily	0.137 $/kW
@ Primary Voltage	0.136 $/kW
@ Transmission Voltage	0.134 $/kW
Lighting	0.996 cents/kWh

ISSUE 8A: What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPL?

Stipulation: The 2027 SPPCRC Factors should become effective for application to bills beginning the first billing cycle in January 2027 through the last billing cycle in December 2027 and continuing until modified by subsequent order of this Commission.

ISSUE 8B: What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for TECO?

Stipulation: The effective date of the new Storm Protection Plan Cost Recovery Clause factors should be January 1, 2027.

ISSUE 8C: What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPUC?

Stipulation: The effective date for FPUC's cost recovery factors should be the first billing cycle for January 1, 2027, which could include some consumption from the prior month. Thereafter, customers should be billed the approved factors for a full 12 months, unless the factors are otherwise modified by the Commission.

<u>ISSUE 8D:</u> **What should be the effective date of the 2027 Storm Protection Plan Cost Recovery Clause factors for billing purposes for DEF?**

Stipulation: The factors shall be effective beginning with the specified Storm Protection Plan Cost Recovery Clause cycle and thereafter for the period January 2027 through December 2027. Billing cycles may start before January 1, 2027, and the last cycle may be read after December 31, 2027, so that each customer is billed for twelve months, regardless of when the adjustment factor became effective. These charges shall continue in effect until modified by subsequent order of this Commission.

<u>ISSUE 9A</u>: **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPL?**

Stipulation: Yes. The Commission should authorize Staff to approve administratively revised tariffs reflecting the 2027 SPPCRC factors determined to be appropriate in this proceeding.

<u>ISSUE 9B:</u> **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for TECO?**

Stipulation: Yes, the Commission should approve revised tariffs reflecting the new Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding.

<u>ISSUE 9C:</u> **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPUC?**

Stipulation: Yes. The Commission should approve revised tariffs reflecting the SPPCRC factors determined to be appropriate in this proceeding. The Commission should direct staff to verify that the revised tariffs are consistent with the Commission's decision.

<u>ISSUE 9D:</u> **Should the Commission approve revised tariffs reflecting the 2027 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for DEF?**

Stipulation: Yes. The Commission should approve DEF's revised tariffs reflecting the Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding. The Commission should direct Staff to verify that the revised tariffs are consistent with the Commission's decision. The Commission should grant Staff Administrative authority to approve revised tariffs reflecting the new Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding.

COMPANY-SPECIFIC STORM PROTECTION PLAN COST RECOVERY ISSUES

ISSUE 10: Does the City of Panama City, Florida have standing to intervene in this proceeding limited to Florida Power & Light Company issues?

Stipulation: Yes.

ISSUE 11: Should this docket be closed?

Stipulation: No. This is a continuing docket and should remain open.

The following issues are proposed as Type 1 and Type 2 stipulations in this proceeding:

OPC ISSUES

OPC ISSUE A: Does FPL's SPPCRC filing comply with the Joint Stipulation approved by the Commission in Order No. PSC-2025-0218-FOF-EI? If so, what has the company done to comply with the order?

Stipulation: (i) with respect to Issue 2A, FPL has executed on the programs contained in its 2026 Storm Protection Plan ("SPP" approved by Order No. PSC-2025-0218-FOF-EI, and is progressing toward the targeted number of annual projects for the Distribution Feeder Hardening Program, Distribution Lateral Hardening Program, and the Transmission Hardening Program as set for in the Joint Stipulations approved by that order; (ii) with respect to Issue 3A, FPL is executing on the programs contained in its 2026 SPP approved by Order No. PSC-2025-0218-FOF-EI, and is progressing toward the targeted number of annual projects for the Distribution Feeder Hardening Program, Distribution Lateral Hardening Program, and the Transmission Hardening Program. This activity is consistent and in compliance with the joint stipulations and proposed resolutions as approved by that order.

OPC
ISSUE B: Does DEF's SPPCRC filing comply with the Joint Stipulation approved by the Commission in Order No. PSC-2025-0217-FOF-EI? If so, what has the company done to comply with the order?

Stipulation: Yes. DEF has advanced on the programs contained in its 2026 Storm Protection Plan approved by Order No. PSC-2025-0217-FOF-EI and is progressing towards the Feeder and Lateral Hardening scope targets as set forth in the Joint Stipulations approved by that order. This activity is consistent and in compliance with the joint stipulations.

OPC
ISSUE C: Does TECO's SPPCRC filing comply with the Joint Stipulation approved by the Commission in Order No. PSC-2025-0219-FOF-EI? If so, what has the company done to comply with the order?

Stipulation: Yes. The company's filing complies with Order No. PSC-2025-0219-FOF-EI. The Commission-approved Joint Stipulation required Tampa Electric to implement a "target of 75 miles of underground conversions per year under the 2026-2035 SPP." The parties agreed that this would be "an annual mileage target and not a hard cap." *See:* Order No. PSC-2025-0219-FOF-EI, issued June 19, 2025, in Docket No. 20250016-EI, *(Review of 2026-2035 Storm Protection Plan, pursuant to Rule 25-6.030, F.A.C., Tampa Electric Company),* at page 17.

The company filed the direct testimony of Kevin E. Palladino and Exhibit KEP-2 in this docket on May 1, 2026. Witness Palladino testified on page 7 of his Direct Testimony that "Tampa Electric plans to work on converting 60 miles of overhead lines in 2026 and 65 miles in 2027." Document No. 8 of Exhibit KEP-2 also states that the company plans to convert 60 miles of overhead lines in 2026 and 65 miles of overhead lines in 2027. The Commission should find that Tampa Electric's SPPCRC filing complies with Order No. PSC-2025-0219-FOF-EI based on this testimony and exhibit.

OPC
ISSUE D: Does FPUC's SPPCRC filing comply with the Joint Stipulation approved by the Commission in Order No. PSC-2025-0216-FOF-EI? If so, what has the company done to comply with the order?

Stipulation: A. With respect to Issue 2C, FPUC has executed on the programs contained in its 2026 revised Storm Protection Plan ("SPP") approved by Order No. PSC-2025-0216-FOF-EI, and is progressing toward the targeted number of annual projects for the following programs: Overhead Feeder Hardening; Overhead Lateral Hardening; Overhead Lateral Undergrounding; Distribution Pole Inspections and Replacements; Transmission System Inspection and Hardening; and Transmission and Distribution Vegetation Management Program as set forth in the Joint Stipulations approved by that order. This activity is consistent and in compliance with the joint stipulations and proposed resolutions approved by that order.

B. With respect to Issue 3C, FPUC is executing on the programs contained in its 2026 revised SPP approved by Order No. PSC-2025-0216-FOF-EI and is progressing toward the targeted number of annual projects for the Overhead Feeder Hardening; Overhead Lateral Hardening; Overhead Lateral Undergrounding; Distribution Pole Inspections and Replacements; Transmission System Inspection and Hardening; and Transmission and Distribution Vegetation Management Program. This activity is consistent and in compliance with the joint stipulations and proposed resolutions approved by that order.

XI. PENDING MOTIONS

There are no pending motions at this time.

XII. PENDING CONFIDENTIALITY MATTERS

There are no pending confidentiality matters at this time.

XIII. POST-HEARING PROCEDURES

If no bench decision is made, each party shall file a post-hearing statement of issues and positions. A summary of each position, set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of this Prehearing Order, the post-hearing statement may simply restate the prehearing position; however, if the prehearing position is longer than 50 words, it must be reduced to no more than 50 words. If a party fails to file a post-hearing statement, that party shall have waived all issues and may be dismissed from the proceeding.

Pursuant to Rule 28-106.215, F.A.C., a party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 40 pages and shall be filed at the same time.

XIV. RULINGS

Opening statements, if any, shall not exceed three minutes per party.

It is therefore,

ORDERED by Commissioner Gary F. Clark, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

By ORDER of Commissioner Gary F. Clark, as Prehearing Officer, this 28th day of August, 2026.

GARY F. CLARK
Commissioner and Prehearing Officer
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.