

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida)	Docket No. 20250011-EI
Power & Light Company.)	
)	Filed: July 18, 2025
_____)	

FUEL RETAILERS' PREHEARING STATEMENT

Pursuant to Order Establishing Procedure in this docket, Order No. PSC-2025-0075 PCO-EI, issued March 14, 2025 ("Order"), Intervenor Americans for Affordable Clean Energy, Inc. ("AACE"), Circle K Stores, Inc. ("Circle K"), RaceTrac Inc. ("RaceTrac"), and Wawa, Inc. ("Wawa") (hereinafter, collectively, "Fuel Retailers") submit the following prehearing statement in this Florida Power & Light Company ("Company" or "FPL") rate case proceeding, following the information submission sequence set forth in the Order.

Appearances:

Floyd R. Self, B.C.S.
Ruth Vafek, Esq.
Berger Singerman, LLP
313 North Monroe Street, Suite 301
Tallahassee, FL 32301
Telephone: (850) 521-6727
Email: fself@bergersingerman.com
Email: rvafek@bergersingerman.com

Prehearing Order Requirements

(1) Name of witnesses

Fuel Retailers have prefiled the testimony of the following witness:

Witness	Subject Matter	Issues #
Mr. David Fialkov	Standing of Fuel Retailers; Electric Vehicle (“EV”) issues	1, 110, 111, 112, and 122.

The Fuel Retailers reserve the right to cross-examine all witnesses and to rely on the pre-filed testimony of witnesses in this docket, as well as testimony on their cross-examination

(2) Description of Exhibits That May Be Used in Direct Case

Fuel Retailers’ witness, David Fialkov did not prefile any exhibits and does not intend to introduce any exhibits on direct examination. However, Fuel Retailers reserve the right to introduce such exhibits as might be required for Issues 1(m), 1(n), 1(o), and 1(p) (the individual standing issue for each of the Fuel Retailers) to demonstrate standing unless standing is stipulated or otherwise if the standing of each of the Fuel Retailers is not at issue. Fuel Retailers reserve the right to introduce exhibits through cross-examination of other parties’ witnesses.

(3) Statement of Basic Position

The Fuel Intervenors sought intervention in this matter for three purposes. First, the individual fuel retailer companies that are members of AACE are electric retail customers of FPL, and individually and collectively they seek to ensure that the retail rates and charges of FPL to them as large electric users are fairly and reasonable set. Fuel Retailers will generally support the Public Counsel and other parties who are better positioned to advocate positions that will result in fair, just, and reasonable rates and the removal of certain inappropriate and unnecessary assets from rate base.

Second, the Fuel Retailers, as providers of electric vehicle (“EV”) charging services to the public, have a special interest in the Electric Vehicle Charging Infrastructure Rider GSD-1EV (Sheet No. 8.106) and Electric Vehicle Charging Infrastructure Rider GSLD-1EV (Sheet No.

8.311), as these tariff services facilitate the deployment of EV charging stations by the Fuel Retailers and other businesses whose business purpose is to support the traveling public by providing different kinds fueling options and services. In this regard, the Fuel Retailers are uniquely positioned to address the EV charging issues in this proceeding. Specifically, the Fuel Retailers request that the GSD-IEV and GSLD-1EV pilot tariffs be made permanent with rates and charges set in a manner that facilitates the growth and deployment of EV charging stations for the public consistent with the directives of Florida law.

Third, the Fuel Retailers request that the Commission deny the request to make permanent the FPL public EV Charging Pilot Program, the Utility-owned Public Charging Electric Vehicles (Sheet No. 8.936), as continuation of this program, even at the proposed rate increase, violates the cross subsidization prohibition set forth in section 366.94, F.S. (Chapter 2024-186, Laws of Florida). And even if the program were over its lifetime to recover its costs, which is unproven as proposed, thus far to date and for the foreseeable future monopoly ratepayers will be subsidizing this service. Given that public EV charging is a competitive business, monopoly ratepayers should not be called upon to subsidize or otherwise support this service which has nothing to do with FPL's core business of delivering retail electric service to homes and business, especially when the private sector is offering this service. The best way for FPL to support public EV charging services is for the GSD-IEV and GSLD-1EV rates to be set in a manner that permits the continued growth of this service, which is a much more appropriate public policy that does not adversely impact monopoly ratepayers. Consistent with this public policy, the Fuel Retailers support the proposal for FPL to establish a "make ready" program for third-party electric vehicle charging stations, which is also a much more appropriate public policy for the support the growth and deployment of public EV charging stations

(4) Questions of Fact, Law, and Policy at Issue

LEGAL

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.

Fuel Retailers Position: No Position. on subparts (a)-(l) and (q). With respect to (m), AACE (n) Wawa, (o) RaceTrac, and (p) Circle K, each of these parties meets the applicable standing requirements for an association ((m) AACE) that represents FPL customers, or as individual electric service customers of FPL, (n) Wawa, (o) RaceTrac, and (p) Circle K, each of whom are also member of AACE.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 6: *What impact will the following pending Florida Supreme Court appeals involving PSC Orders have on this rate case, and how should the Commission address those in this docket:*

Fuel Retailers Position: No Position.

- a. *SC 2021-0303 – LULAC Florida Educational Fund, Inc. v. Gary F. Clark, etc., et al?*

Fuel Retailers Position: No Position.

- b. *SC2023-0988 – Citizens cf the State cf Florida, etc., v. Florida Public Service Commission (and consolidated SC2023-1433 – Citizens cf the State cf Florida, etc. v. Florida Public Service Commission)?*

Fuel Retailers Position: No Position.

- c. *SC2024-0485 – Florida Rising, Inc. et al. v. Florida Public Service Commission, et al.?*

Fuel Retailers Position: No Position.

- d. *SC2025-0289 – LULAC Florida, Inc. et al. v. Florida Public Service Commission, et al. (and consolidated SC2025-0300 – Citizens cf the State cf Florida, etc. v. Florida Public Service Commission, et al.)?*

Fuel Retailers Position: No Position.

TEST PERIOD AND FORECASTING

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

Fuel Retailers Position: No Position.

ISSUE 8: Is FPL’s projected test period appropriate:

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

Fuel Retailers Position: No Position.

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

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.

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 10: Are FPL's forecasts of Customers, KWH, and KW by revenue and rate class appropriate:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

QUALITY OF SERVICE

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

Fuel Retailers Position: No Position.

DEPRECIATION AND DISMANTLEMENT STUDIES

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

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 26: Should FPL's proposed solar generation projects be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 27: Should FPL's proposed battery storage projects be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 28: Should FPL's proposed generation maintenance capital expense be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 31: What amount of Net Nuclear Fuel should be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 32: Should FPL's proposed biogas project upgrade be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 33: Should FPL's proposed transmission plant additions be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 34: Should FPL's proposed distribution plant additions be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 35: What amount of Plant in Service should be approved: (Fallout Issue)

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 39: What amount of Property Held for Future Use should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 49: What return on equity (ROE) should be approved for use in establishing FPL's revenue requirements:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

NET OPERATING INCOME

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 53: What amount of Total Operating Revenues should be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 54: What amount of generation O&M expense should be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 55: What amount of FPL's transmission O&M expense should be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 56: What amount of FPL's distribution O&M expense should be approved:
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 58: 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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 59: 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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 60: 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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 61: 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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 62: 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?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 63: 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?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 64: What amount of incentive compensation should be approved:

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 65: What amount of salaries and benefits expense, including incentive compensation, should be approved:

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 66: 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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 67: Should any adjustments be made to Directors and Officers Liability Insurance expense:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 68: What amount of Economic Development expense should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 69: Should any adjustments be made to Property Insurance expense:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 70: Should any adjustments be made to Liability Insurance expense:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 71: Should any adjustments be made to Injuries and Damages expense:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 72: What amount and amortization period for Rate Case Expense should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 73: What amount of uncollectible expense and bad debt rate should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 74: What expense accruals for end of life materials and supplies should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 75: What amount of O&M Expense should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 76: What amount of depreciation, amortization, and dismantlement expense should

be approved: (Fallout Issue)

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 77: What amount of (gain)/loss on disposal of utility property should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 78: What amount of Property Taxes should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 79: What amount of Taxes Other Than Income Taxes should be approved:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 80: What amount of Production Tax Credits should be approved and what is the proper accounting treatment:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 81:** *Is it prudent for FPL to sell the 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?*

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 84: What amount of Total Operating Expenses should be approved: (Fallout Issue)

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 85: What amount of Net Operating Income should be approved: (Fallout Issue)

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 87: What amount of annual operating revenue increase or decrease should be approved: (Fallout Issue)

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 89: What is the appropriate methodology to allocate production costs to the rate classes:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 90: What is the appropriate methodology to allocate transmission costs to the rate classes:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 91: What is the appropriate methodology to allocate distribution costs to the rate classes:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 93: How should any change in revenue requirement approved by the Commission be allocated to the customer classes:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 94: 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): g

Fuel Retailers Position: No Position.

- a. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 95: What are the appropriate base charges: (Fallout Issue)

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

- a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

- b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: 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.):
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

ISSUE 101: What are the appropriate Lighting Service rate schedule charges: (Fallout Issue)
a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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)?

Fuel Retailers Position: 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?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: 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)?

Fuel Retailers Position: No Position.

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?*

Fuel Retailers Position: No Position.

ISSUE 107: *Has FPL adequately insulated the general body of retail customers and the citizens of Florida from the impacts of any data center or other “hyperscaler” customers? If not, what measures should the Commission require FPL to undertake?*

Fuel Retailers Position: No Position.

ISSUE 108: *Should existing FPL customers that meet the size and load factor criteria after the LLCS effective date due to load additions or process improvements be grandfathered, and thus not be subject to the LLCS rate schedules?*

Fuel Retailers Position: No Position.

ISSUE 109: *Should the Commission order FPL to file a limited rate case proceeding in 2027 to recognize the revenues and costs to serve new Large Load Contract Service customers that have committed to take service from FPL in 2028 and 2029?*

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: The Commission should not approve the proposed new program and should close the existing program. The third party marketplace provides many options for acquiring EV home charging equipment. Like with stoves, water heaters, and other home electric appliances, FPL's regulated monopoly electric service does not need to be in a competitive business that is more than adequately being served by the marketplace. If FPL wants to be in this business, it should be done outside of its regulated utility without any subsidization by monopoly electric customers.

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)?

Fuel Retailers Position: No Position on Supplemental Power Services (Sheet No. 8.845) and Solar Power Facilities (Sheet Nos. 8.939-8.940). With respect to Commercial Electric Vehicle Charging Services (Sheet Nos. 8.942-8.943), this program should be terminated and certainly not expanded as the private sector is better positioned to meet the needs of this market; monopoly ratepayers should not subsidize this service. For Electric Vehicle Charging Infrastructure Rider to GSD-1EV (Sheet No. 8.106) and Electric Vehicle Charging Infrastructure Rider to GSLD-1EV (Sheet No. 8.311), these programs should be made permanent and at rates that support the continued deployment of private sector funding of public EV charging infrastructure. The Utility-owned Public Charging Electric Vehicles (Sheet No. 8.936) should not be made permanent and should be terminated since it violates section 366.094 and because the private sector is better equipped to meet the needs of the traveling public through the well-established vehicle fueling stations that exists across this state. If the FPL public charging is allowed to be continued, the requested kWh rate increase from \$0.30 to \$0.35 should be rejected and a true market rate should be set, at least at \$0.50 per kWh.

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

Fuel Retailers Position: No. FPL does not need to be wasting monopoly ratepayer money to educate itself on services and technology that the public sector is better positioned to serve and that it does not need to be in. If FPL wants to learn more about this industry, it can do so at stockholder expense, not ratepayers. To better help the deployment of

EV charging, the proposed \$5 million here should be applied to the proposed make ready program.

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)?

Fuel Retailers Position: 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?

Fuel Retailers Position: 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)?

Fuel Retailers Position: No Position.

ISSUE 116: Should the Commission approve tariffs reflecting Commission-approved rates and charges:

a. For the 2026 projected test year?

Fuel Retailers Position: No Position.

b. For the 2027 projected test year?

Fuel Retailers Position: No Position.

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

a. For the 2026 projected test year?

Fuel Retailers Position: January 1, 2026.

b. For the 2027 projected test year?

Fuel Retailers Position: January 1, 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?

Fuel Retailers Position: No Position.

ISSUE 119: *With respect to costs that are recovered in base rates, is FPL prudently operating its nuclear fleet in Florida? If not, what action should the Commission take?*

Fuel Retailers Position: No Position.

ISSUE 120: *With respect to costs that are recovered in base rates, is FPL prudently operating its in-ground cooling systems? If not, what action should the Commission take?*

Fuel Retailers Position: No Position.

ISSUE 121: 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?

Fuel Retailers Position: No Position.

ISSUE 122: *Should the Commission require FPL to adopt a "make-ready" program for third-party electric vehicle charging stations, and if so under what terms?*

Fuel Retailers Position: Yes. If FPL is serious about supporting the development and deployment of EV charging stations, the best thing it could and should do is to support the private sector and provide a make ready program along the lines proposed by EVgo and similar to what the Commission approved for Duke Energy Florida in its recent rate case. The Fuel Retailers support the inclusion of this as an issue in this proceeding.

ISSUE 123: 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?

Fuel Retailers Position: No Position.

ISSUE 124: *What storm damage reserve amount should be approved, if any?*

Fuel Retailers Position: No Position.

ISSUE 125: How should the Commission proceed, regarding Issues 18, 19, 30, 34, 70, 71, 92, 101, and 109 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?

Fuel Retailers Position: No Position.

ISSUE 126: 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?

Fuel Retailers Position: No Position.

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

Fuel Retailers Position: No Position.

ISSUE 127: *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?*

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

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?

Fuel Retailers Position: No Position.

ISSUE 130: Should this docket be closed?

Fuel Retailers Position: No, not until all actions are concluded, including any appeals.

(5) Stipulated Issues

Fuel Retailers have not yet had an opportunity to enter any stipulations with FPL or any other party regarding issues in this proceeding.

(6) Pending Motions

There are currently no motions outstanding on which Fuel Retailers seek action.

(7) Party's Pending Requests or Claims for Confidentiality

Fuel Retailers do not currently have any pending requests or claims for confidentiality but reserve the right to raise any that may develop prior to the start of the hearing.

(8) Objections to Witnesses' Qualifications as An Expert

Fuel Retailers have no objections to the qualifications of any witness.

(9) Requests for Sequestration of Witnesses

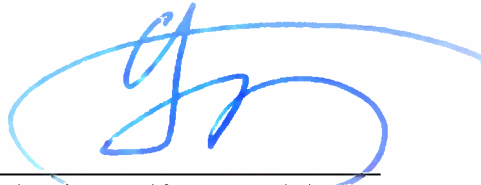
Fuel Retailers do not request sequestration of witnesses.

(10) Requirements in The Order That Cannot Be Complied With

Fuel Retailers do not have any requirements of the Order that cannot be complied with.

Dated this 18th day of July 2025.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'F. Self', is written over a horizontal line.

Floyd R. Self, B.C.S. (Fla. Bar No. 608025)
Ruth Vafek, Esq. (Fla. Bar No. 34228)
Berger Singerman LLP
313 North Monroe Street, Suite 301
Tallahassee, Florida 32301
Direct Telephone: (850) 521-6727
Email: fself@bergersingerman.com
Email: rvafek@bergersingerman.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on this 18th day of July, 2025.

Office of the General Counsel Shaw Stiller, (850) 413-6187 Shaw Stiller (sstiller@psc.state.fl.us) Timothy Sparks, (850) 413-6216 Timothy Sparks tsparks@psc.state.fl.us	Office of Public Counsel (25) Walt Trierweiler/Mary A. Wessling c/o The Florida Legislature 111 W. Madison Street, Suite 812 Tallahassee FL 32399-1400 Trierweiler.walt@leg.state.fl.us wessling.mary@leg.state.fl.us
Florida Power & Light Company Kenneth A. Hoffman 134 West Jefferson Street Tallahassee FL 32301-1713 (850) 521-3901 (850) 521-3939 ken.hoffman@fpl.com	Florida Power & Light Company J. Burnett/M. Moncada/C. Wright/W. Cox/J. Baker 700 Universe Boulevard Juno Beach FL 33408-0420 (561) 304-5253 (561) 691-7135 maria.moncada@fpl.com john.t.burnett@fpl.com christopher.wright@fpl.com will.p.cox@fpl.com joel.baker@fpl.com
Holland Law Firm (25) D. Bruce May/Kevin W. Cox/Kathryn Isted 315 South Calhoun Street, Suite 600 Tallahassee FL 32301 (850) 224-7000 bruce.may@hklaw.com kevin.cox@hklaw.com kathryn.isted@hklaw.com Represents: Florida Energy for Innovation Association	Florida Energy for Innovation Association (25) 1700 Flamingo Drive Orlando FL 32803-1911 (407) 947-0877 Contact@EnergyForInnovation.org Represented By: Holland Law Firm
Florida Industrial Power Users Group (25b) Jon C. Moyle, Jr./Karen A. Putnal c/o Moyle Law Firm 118 North Gadsden Street Tallahassee FL 32301 (850) 681-3828 (850) 681-8788	Federal Executive Agencies (25) L. Newton/A. George/T. Jernigan/J. Ely/M. Rivera/E. Payton 139 Barnes Drive, Suite 1 Tyndall AFB FL 32403 (850) 283-6347 Ashley.George.4@us.af.mil ebony.payton.ctr@us.af.mil Leslie.Newton.1@us.af.mil

jmoyle@moylelaw.com mqualls@moylelaw.com kputnal@moylelaw.com	Michael.Rivera.51@us.af.mil thomas.jernigan.3@us.af.mil james.ely@us.af.mil
Spilman Law Firm (25 NC) Stephanie U. Eaton 110 Oakwood Drive, Suite 500 Winston-Salem NC 27103 (336) 631-1062 (336) 725-4476 seaton@spilmanlaw.com Represents: Walmart Inc.	Spilman Law Firm (25 PA) Steven W. Lee 1100 Bent Creek Boulevard, Suite 101 Mechanicsburg PA 17050 (717) 791-2012 (717) 795-2743 slee@spilmanlaw.com Represents: Walmart Inc.
Garner Law Firm (25) William C. Garner 3425 Bannerman Road Tallahassee FL 32312 (850) 320-1701 (850) 792-6011 bgarner@wcglawoffice.com Represents: Southern Alliance for Clean Energy	Southern Alliance for Clean Energy (25) P.O. Box 1842 Knoxville TN 37901 (865) 637-6055 Represented By: Garner Law Firm
Florida Retail Federation (25) Lorena Holley 227 South Adams St. Tallahassee FL 32301 (850) 222-4082 lorena@frf.org Represented By: Stone Law Firm	Stone Law Firm (25a) J. Brew/L. Baker/J. Briscar/S. Newman 1025 Thomas Jefferson St., NW, Suite 800 West Washington DC 20007 (202) 342-0800 (202) 342-0807 jbrew@smxblaw.com lwb@smxblaw.com jrb@smxblaw.com sbn@smxblaw.com Represents: Florida Retail Federation

<p>EVgo Services, LLC (25) Katelyn Lee/Lindsey Stegall 1661 E. Franklin Ave. El Segundo CA 90245 (213) 500-9092 Katelyn.Lee@evgo.com Lindsey.Stegall@evgo.com Represented By: Keyes Law Firm</p>	<p>Keyes Law Firm (25 Vijaykar) Nikhil Vijaykar 580 California St., 12th Floor San Francisco CA 94104 (408) 621-3256 nvijaykar@keyesfox.com Represents: EVgo Services, LLC</p>
<p>Duane Law Firm (25 CT) Alexander W. Judd 100 Pearl Street, 13th Floor Hartford CT 06103 (202) 494-2299 AJudd@duanemorris.com Represents: Armstrong World Industries, Inc.</p>	<p>Keyes Law Firm (25 Moskowitz) Yonatan Moskowitz 1050 Connecticut Ave NW, Suite 500 Washington DC 20036 (202) 599-2556 ymoskowitz@keyesfox.com</p>
<p>Electrify America, LLC (25) Stephen Bright/Jigar J. Shah 1950 Opportunity Way, Suite 1500 Reston VA 20190 (781) 206-7979 Steve.Bright@electrifyamerica.com Jigar.Shah@electrifyamerica.com Represented By: Duane Morris Law Firm</p>	<p>Duane Morris Law Firm (25) Robert E. Montejo 201 S. Biscayne Boulevard, Suite 3400 Miami FL 33131-4325 Represents: Electrify America, LLC</p>
<p>Earthjustice (25 Miami) Danielle McManamon/Bianca Blanshine 4500 Biscayne Blvd. Ste. 201 Miami FL 33137 (786) 224-7031 dmcmanamon@earthjustice.org flcaseupdates@earthjustice.org bblanshine@earthjustice.org Represents: League of United Latin American Citizens of Florida/Environmental Confederation of Southwest Florida/Florida Rising, Inc.</p>	<p>Earthjustice (25 Tall) Bradley Marshall/Jordan Luebkekmann 111 S. Martin Luther King Jr. Blvd. Tallahassee FL 32301 (850) 681-0031 (850) 681-0020 bmarshall@earthjustice.org jluebkekmann@earthjustice.org flcaseupdates@earthjustice.org Represents: Florida Rising, Inc./League of United Latin American Citizens of Florida/Environmental Confederation of Southwest Florida, Inc.</p>
<p>Environmental Confederation of Southwest Florida (25) 421 Verna Road Sarasota FL 34230 Represented By: Earthjustice</p>	<p>Florida Rising, Inc. (25) 10800 Biscayne Blvd., Suite 1050 Miami FL 33161 Represented By: Earthjustice</p>

League of United Latin American Citizens of Florida (25) 100 South Belcher Road #4752 Clearwater FL 33765 Represented By: Earthjustice	Armstrong World Industries, Inc. (25 FL) Jason Simmons 300 S. Myrick St. Pensacola FL 32505 (850) 429-1342 ijsimmons@armstrongceilings.com Represented By: Duane Law Firm
	Armstrong World Industries, Inc. (25 PA) Brian A. Ardire 2500 Columbia Avenue Lancaster PA 17603 baardire@armstrongceilings.com Represented By: Duane Law Firm
Gardner Law Firm (25) Robert Scheffel Wright/John T. LaVia, III 1300 Thomaswood Drive Tallahassee FL 32308 (850) 385-0070 (850) 385-5416 jlavia@gbwlegal.com schef@gbwlegal.com Represents: Floridians Against Increased Rates, Inc.	Floridians Against Increased Rates, Inc. 301 Pine Street, Suite 1400 Orlando FL 32801 Represented By: Gardner Law Firm