

sustainable reliability plan going forward. AWI is pursuing solutions with FPL directly on this point, but reserves the right to raise this issue in this proceeding.

V. ISSUES

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

LEGAL ISSUES

ISSUE 1: Whether the following persons have standing to intervene in this proceeding:

- a. League of United Latin Citizens Florida
- b. Environmental Confederation of Southwest Florida
- c. Florida Rising
- d. Florida Industrial Power Users Group
- e. Federal Executive Agencies
- f. Southern Alliance for Clean Energy
- g. EVGo, Services, LLC
- h. Electrify America, LLC
- i. Florida Retail Federation
- j. Walmart
- k. Florida Energy Innovation Association
- l. Floridians Against Increased Rates
- m. Americans for Affordable Clean Energy
- n. Wawa, Inc.
- o. RaceTrac, Inc.
- p. Circle K, Inc.
- q. Armstrong World Industries, Inc.

Position: AWI takes no position at this time on the standing of other parties to intervene in this proceeding. AWI was granted intervention by the Commission.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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:*

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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.

ISSUE 11: What are the inflation, customer growth, and other trend factors that should be approved for use in forecasting the projected test years' budget:

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

Position: AWI takes no position at this time.

QUALITY OF SERVICE

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

Position: AWI owns and operates a manufacturing plant in Pensacola, Florida, that receives electrical service from FPL. The Pensacola plant has experienced an increased number of reliability events – to date in 2025 the plant has experience more reliability events than for the entire calendar year of 2024. AWI is concerned that FPL has not presented an adequate solution to address a sustainable reliability plan going forward. AWI is pursuing solutions with FPL directly on this point, but reserves the right to raise this issue in this proceeding.

DEPRECIATION AND DISMANTLEMENT STUDIES

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

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

RATE BASE

ISSUE 20: Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation, and Working Capital:

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

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

ISSUE 27: Should FPL's proposed battery storage projects be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 28: Should FPL's proposed generation maintenance capital expense be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

ISSUE 31: What amount of Net Nuclear Fuel should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 32: Should FPL's proposed biogas project upgrade be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 33: Should FPL's proposed transmission plant additions be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 34: Should FPL's proposed distribution plant additions be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 35: What amount of Plant in Service should be approved: (Fallout Issue)
a. For the 2026 projected test year?

- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

ISSUE 37: What amount of Accumulated Depreciation should be approved: (Fallout Issue)
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 38: What amount of Construction Work in Progress should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 39: What amount of Property Held for Future Use should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 40: What amount of Working Capital should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 41: What amount of rate base should be approved: (Fallout Issue)
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

COST OF CAPITAL

ISSUE 42: What amount of accumulated deferred taxes should be approved for inclusion in the capital structure:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

NET OPERATING INCOME

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

ISSUE 54: What amount of generation O&M expense should be approved:

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

Position: AWI takes no position at this time.

ISSUE 55: What amount of FPL's transmission O&M expense should be approved:

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

Position: AWI takes no position at this time.

ISSUE 56: What amount of FPL's distribution O&M expense should be approved:

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

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 64: What amount of incentive compensation should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 65: What amount of salaries and benefits expense, including incentive compensation, should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 67: Should any adjustments be made to Directors and Officers Liability Insurance expense:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 68: What amount of Economic Development expense should be approved:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

ISSUE 69: Should any adjustments be made to Property Insurance expense:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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

- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

ISSUE 82: What amount of the Investment Tax Credits, pursuant to the Inflation Reduction Act, should be approved and what is the proper accounting treatment:

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

REVENUE REQUIREMENTS

ISSUE 86: What revenue expansion factor and net operating income multiplier, including the appropriate elements and rates, should be approved:

- a. For the 2026 projected test year?

- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

COST OF SERVICE AND RATE DESIGN ISSUES

ISSUE 88: Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate:

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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?
- b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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):

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

ISSUE 98: What are the appropriate charges for the Standby and Supplemental Services (SST-1, ISST-1) rate schedules (Sheet Nos. 8.750-8.765): (Fallout Issue)

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

Position: AWI takes no position at this time.

ISSUE 99: What are the appropriate charges for the Commercial Industrial Load Control (CILC) rate schedule (Sheet Nos. 8.650-8.659): (Fallout Issue)

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

Position: AWI takes no position at this time.

ISSUE 100: What is the appropriate credit and monthly administrative fee for the Commercial/Industrial Demand Reduction (CDR) Rider rate schedule (Sheet Nos. 8.680-8.685):

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

Position: AWI takes no position at this time.

ISSUE 101: What are the appropriate Lighting Service rate schedule charges: (Fallout Issue)
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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)?

Position: AWI takes no position at this time.

ISSUE 104: Should the Commission approve, deny, or approve with modifications the proposed modification to the Contribution-in-Aid-of-Construction (CIAC) tariff (Sheet No. 6.199)?

- a. *Should the modifications apply only to nongovernmental Applicants?*
- b. *Should an Applicant be required to pay 100 percent of the upfront cost 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?*
- c. *What interest rate, if any, should FPL be required to pay on a refundable CIAC?*

Position: AWI takes no position at this time.

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)?

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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)?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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)?

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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)?

Position: AWI takes no position at this time.

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

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

Position: AWI takes no position at this time.

ISSUE 117: What are the effective dates of the Commission-approved rates and charges:
a. For the 2026 projected test year?
b. For the 2027 projected test year?

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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?

Position: AWI takes no position at this time.

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

Position: AWI takes no position at this time.

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?*

Position: AWI takes no position at this time.

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?

Position: As a general comment on rate increases, the rate applicable to AWI is increasing and will be phased in too quickly at too high a rate. AWI is pursuing solutions with FPL directly on this point, but reserves the right to raise this issue in this proceeding.

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?

Position: AWI takes no position at this time.

ISSUE 130: Should this docket be closed?

Position: This docket should not be closed without an order from the Commission addressing the legal and factual issues identified in this document.

VI. STIPULATED ISSUES

There are currently no stipulated issues.

VII. PENDING MOTIONS OR OTHER ACTIONABLE MATTERS

AWI has no pending motions at this time.

VIII. PENDING CONFIDENTIALITY REQUESTS OR CLAIMS

AWI has no pending confidentiality requests or claims.

IX. OBJECTIONS TO WITNESS QUALIFICATIONS AS AN EXPERT

AWI does not object to any witness's qualifications as an expert.

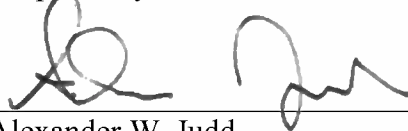
X. REQUEST FOR SEQUESTRATION OF WITNESSES

AWI does not request sequestration of any witnesses.

XI. STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE

There are no requirements with any Order Establishing Procedure issued by the Commission in this proceeding with which AWI cannot comply.

Respectfully submitted,



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Dated: July 18, 2025

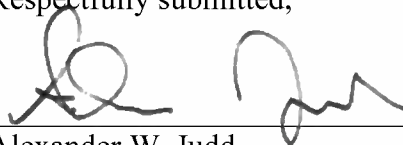
Counsel for Armstrong World Industries, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true copy of this Petition to Intervene has been furnished by electronic mail this 18th day of July 2025 to the following parties:

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Respectfully submitted,

A handwritten signature in black ink, appearing to read 'AJudd', is positioned above a horizontal line.

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