DUKE ENERGY FLORIDA

Dianne M. Triplett
DEPUTY GENERAL COUNSEL

September 5, 2025

VIA ELECTRONIC FILING

Adam J. Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Petition For Limited Proceeding to Approve Large Load Tariff by Duke Energy Florida, LLC*
Docket _____

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC ("DEF"), please find enclosed for electronic filing:

- Petition For Limited Proceeding to Approve Large Load Tariff;
- Appendix A - Legislative Format Tariffs -(Section IV Fifth Revised Sheet No.4.000, Ninth Revised Sheet No.4.001, Fifth Revised Sheet No.4.030, Fourth Revised Sheet No.4.031, Fifth Revised Sheet No.4.032, Original Sheet No.4.130, Original Sheet No.4.131, Original Sheet No.4.132, Section VI Twenty-Ninth Revised Sheet No.6.100, and Section VII Seventeenth Revised Sheet No.7.000; Original Sheet No.7.510, Original Sheet No.7.511, Original Sheet No.7.512, Original Sheet No.7.513, Original Sheet No.7.514, Original Sheet No.7.515, Original Sheet No.7.516, Original Sheet No.7.517, Original Sheet No.7.518, Original Sheet No.7.519, Original Sheet No.7.520, Original Sheet No.7.521, and Original Sheet No. 7.522);
- Appendix B - Clean Format Tariffs (Section IV- Fifth Revised Sheet No.4.000, Ninth Revised Sheet No.4.001, Fifth Revised Sheet No.4.030, Fourth Revised Sheet No.4.031, Fifth Revised Sheet No.4.032, Original Sheet No.4.130, Original Sheet No.4.131, Original Sheet No.4.132, Section VI- Twenty-Ninth Revised Sheet No.6.100, Original Sheet No.6.190, Original Sheet No.6.191, Section VII- Seventeenth Revised Sheet No.7.000, Original Sheet No.7.510, Original Sheet No.7.511, Original Sheet No.7.512, Original Sheet No.7.513, Original Sheet

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No.7.514, Original Sheet No.7.515, Original Sheet No.7.516, Original Sheet No.7.517, Original Sheet No.7.518, Original Sheet No.7.519, Original Sheet No.7.520, Original Sheet No.7.521, and Original Sheet No. 7.522);

- Direct Testimony of Matt Chatelain with Exhibit No. (MJC-1);
- Direct Testimony of Kourtni Yager with Exhibit Nos. (KY-1), (KY-2), and (KY-3); and
- Direct Testimony of Steve Wishart.

Thank you for your assistance in this matter. Should you have any questions, please feel free to contact me at (727) 820-4692.

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mh
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Duke Energy Florida's Petition for a Limited Proceeding to Approve Large Load Tariff	DOCKET NO. _____-EI DATED: September 5, 2025

PETITION OF DUKE ENERGY FLORIDA, LLC

Duke Energy Florida, LLC ("DEF" or the "Company"), pursuant to the provisions of Chapter 366.06, Florida Statutes, and Rules 25-6.033 and 25-9.001 *et seq.*, Florida Administrative Code ("F.A.C."), respectfully petitions the Florida Public Service Commission ("PSC" or the "Commission") for approval of the Large Load Customer Rate Schedule ("LLC-1 Rate Schedule") and other requested relief (the "Petition"). DEF's request includes this Petition and Appendices A and B, which are the proposed LLC-1 Rate Schedule, Large Load Customer Policy ("LLCP"), Large Load Customer Agreement ("LLCA"), and changes to the Contribution in Aid of Construction ("CIAC") tariff, in legislative and clean format, respectively. DEF's request also includes direct testimony and exhibits of DEF Witnesses Matt Chatelain, Kourtni Yager, and Steve Wishart, explaining the rationale and need for the requested LLC-1 Rate Schedule, the customer protections designed to keep the full body of retail customers neutral and protected, and the opportunity presented by new large load customers seeking to locate in DEF's territory. This request will allow the Company to be responsive to recent trends that demonstrate that DEF may be requested to provide service to large load customers and mitigate undue impacts to other customers that DEF serves.

I. Introduction

1. The Petitioner's name and address is:

Duke Energy Florida, LLC
299 1st Avenue North
St. Petersburg, Florida 33701

2. Any pleading, motion, notice, order, or other document required to be served upon DEF or filed by any party to this proceeding should be served upon the following individuals:

Dianne M. Triplett
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3. DEF is an investor-owned electric utility operating under the jurisdiction of this Commission pursuant to Chapter 366, Fla. Stat., and is a wholly owned subsidiary of Duke Energy Corporation. The Company's principal place of business is located at 299 1st Avenue North, St. Petersburg, Florida 33701.

4. DEF provides generation, transmission, and distribution electric service to two million customers in Florida. DEF's service area comprises approximately 20,000 square miles in thirty-five out of the state's sixty-seven counties, including the densely populated areas of Pinellas and western Pasco Counties and the greater Orlando area in Orange, Osceola, and Seminole Counties. DEF supplies retail electricity to approximately 350 communities and wholesale electricity to Florida municipalities, utilities, and power agencies in the State of Florida.

II. Background

5. Data centers are booming around the country. A data center consists of a centralized facility housing computer servers, networking equipment, and related components required for the efficient operation of IT infrastructure used for the management, storage, processing, and dissemination of data and information. The United States Department of Energy ("DOE") estimates that data center load growth has tripled in the past decade and is projected to double or triple by 2028, reflecting robust industrial investments and continued national leadership in technology innovation.[1] Further, data center expansion into areas that require new types of hardware, such as artificial intelligence ("AI") and cryptocurrency, means that the era of generally flat data center energy use has ended.[2] Data centers play a critical role in supporting the modern digital economy by providing infrastructure for data analytics, cloud computing, and other high-performance computing tasks.

6. All customers can benefit from the addition of large load customers like data centers locating in their service territory. As with any new business joining a community, the introduction of large load customers, including data centers, carries with it increased job opportunities, growth in tax base, and additional local community investment. With the addition of large load customers, the incumbent utility's existing cost to serve can be spread across more customer hours, over time reducing the cost to existing customers. Thus, the addition of large load customers can place downward pressure on rates for existing customers. In addition, utilities can take and are taking steps to ensure large load customers cover their fair share of costs to serve to insulate the remaining

[1] https://www.energy.gov/articles/doe-releases-new-report-evaluating-increase-electricity-demand-data-centers/ Shehabi, A., Smith, S.J., Hubbard, A., Newkirk, A., Lei, N., Siddik, M.A.B., Holecek, B., Koomey, J., Masanet, E., Sartor, D. 2024. 2024 United States Data Center Energy Usage Report. Lawrence Berkeley National Laboratory, Berkeley, California. LBNL-2001637

[2] DOE Report at 71.

customer base from paying more to serve new large load customers. The Direct Testimony of DEF witness Steve Wishart describes more fully the national trends in data center growth and the benefits to DEF customers if large loads decide to locate in Florida.

7. Florida is well positioned to proactively plan for the arrival of data center load and leverage lessons learned in other jurisdictions to carefully balance attracting new business and economic development opportunities while adequately protecting existing retail customers. DEF must be proactive and prepared with the rates and contract structures in place when and if data centers seek to locate in Florida and in DEF's territory. Creating a protective framework on the front-end sets DEF up for success and protects customers from day one.

8. As shown herein, DEF has proposed a reasonable, measured approach to accommodate new large loads by appropriately balancing the interests of these customers and the other existing and future DEF customers. First, DEF has proposed a new customer class and optional rate schedule, LLC-1, effective January 2028, for large load customers with a billing demand of 1,000 kW or more and where service is supplied at a transmission voltage of 230 kV or higher. Additionally, all large load customers with a Peak Contract Demand forecast reasonably expected to be greater than or equal to a Monthly Maximum Demand of 100,000 kW of firm load any time during the Term will (1) be subject to the new proposed LLCP, as proposed in this Petition, and (2) execute a new proposed customer agreement, the LLCA. DEF has also proposed changes to the CIAC tariff, such that large load applicants may be required to advance the total estimated costs to extend service. The proposed LLCP and LLCA will include important protections for existing customers to recognize the unique nature of new large load customers. The Direct Testimony and Exhibits of DEF Witnesses Matt Chatelain, Kourtni Yager, and Steve Wishart demonstrate that DEF's proposed approach as outlined in this filing appropriately

balances the need to protect existing customers while remaining sufficiently welcoming to new large loads and the economic development opportunities they bring.

III. Purpose Statement

9. With the growth in large load customers seen in Florida and across the nation, DEF proposes to establish a new customer class for large load customers, a corresponding rate schedule, and a uniform policy for large load customers, which collectively aim to ensure that DEF can adequately serve these new loads and that large load customers pay for their fair share of the costs to serve them, all while providing protections for existing customers from the risk of stranded costs. The proposed LLC-1 Rate Schedule and accompanying LLCP allow the Company to proactively plan for the addition of large load customers and establish a revised framework for cost assignment and rate determination for the new large load customer class. The Direct Testimony and Exhibit of DEF Witness Chatelain present and discuss rate design considerations. The Direct Testimony and Exhibits of DEF Witness Yager include the class cost allocation methodology and updated cost of service calculation incorporating the proposed customer class. As explained in the supporting testimony, no customers are currently expected to take service under the new proposed LLC-1 Rate Schedule, but given recent trends discussed above, the Company anticipates that it may be requested to provide service to these kinds of customers, and that such service, with nothing more, may impact all customers. The Direct Testimony and Exhibit of DEF Witness Wishart presents and discusses these recent trends. In recognition of these facts, and to respond proactively to these growth and demand trends, the Company is proposing changes to its rate design.

IV. Proposed Solution

A. Create a New Large Load Customer Class

10. Through this Petition, DEF proposes to create a new LLC rate class for large load customers. Establishing a new rate class is reasonable and appropriate as large load customers have distinct and unique load and energy characteristics (i.e., large demands and high load factors). Further, the proposed LLC rate class will enable DEF to establish a clear link between large load customer class cost allocation and revenue recovery, thereby facilitating appropriate rate design. The Direct Testimony of DEF witness Yager explains in more detail the incorporation of large load customers into DEF's cost of service studies.

B. Approve a New Large Load Customer Rate Schedule

11. DEF seeks Commission approval of the optional LLC-1 Rate Schedule, which reflects a cost-based approach and focused rate design that ensures fixed cost recovery and simplifies billing for large load customers that would otherwise exist on the Company's current general service rate options. The Direct Testimony of DEF Witness Chatelain explains in more detail the proposed new Large Load Customer Rate Schedule and associated rate design matters.

C. Develop a Large Load Customer Policy and Large Load Customer Agreement That Protect All Retail Customers

12. The Company has developed a customer policy, the LLCP, and standard form customer agreement, the LLCA, which are together structured to include terms and conditions that protect DEF's other retail customers from bearing the cost burden associated with potential future stranded or underutilized assets. The LLCP will apply to all large load customers that meet specific criteria, and as part of the LLCP, all such customers must execute an LLCA. DEF designed these provisions to help ensure new large load customers fairly contribute to the cost of serving their

load. For example, DEF proposes certain minimum "take-or-pay" provisions based on 75-85% of contracted capacity. These protections help ensure that large load customers pay for the incremental costs incurred by DEF to serve them.

13. In addition, the Company requests a 15- to 20-year LLCA contract term for large load customers. If a customer terminates service before the minimum term expires, DEF will require that the customer provide a two- to five-year termination notice. Shorter contract terms must be coupled with additional years of notice to terminate. The customer must also pay termination damages that vary depending on when the customer terminates the contract. For example, if the customer terminates before taking service, the customer must pay all actual costs incurred by DEF to date. If termination occurs after taking service, but before the end of the twelfth year of service, the termination payment is equal to the three years of minimum bill payments. If termination occurs after the twelfth year of service, then the termination payment is equal to two years of minimum bill payments.

14. Finally, to secure all payment obligations from the customer associated with DEF providing service, the customer must provide adequate security, in the form of a letter of credit, cash, or parent guarantee. The amounts vary depending on the amount being secured and the creditworthiness of the counterparty.

15. The Direct Testimony of DEF witness Chatelain explains the LLCP and LLCA in more detail. DEF Witness Wishart's Direct Testimony also explains how DEF's proposal is consistent with industry trends across the country and further how it strikes the right balance between customer protections and attractiveness to data centers. Finally, given the changing landscape for large load customers like data centers and to provide flexibility, the proposal gives

DEF the right, in its sole discretion, to negotiate different terms than presented in the LLCA, provided that the overall intent of the LLCA is still met.

V. Conclusion

WHEREFORE, for all these reasons, as more fully explained in the testimony and exhibits filed in support of its Petition, the Company respectfully requests that the Florida Public Service Commission to:

(1) Accept this filing for agency action;

(2) Approve the proposed language of the LLC-1 Rate Schedule as reflected in Appendices A and B attached hereto (but not yet the rates associated with such rate schedule);

(3) Approve the cost allocation methodology associated with the LLC-1 Rate Class; and

(4) Approve the proposed LLCP, LLCA, and CIAC tariff changes as reflected in Appendices A and B attached hereto.

Respectfully submitted this 5th day of September, 2025,

/s/ Dianne M. Triplett
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Appendix A

Legislative Format Tariffs

Section No. IV, Fifth Revised Sheet No.4.000

Section No. IV, Ninth Revised Sheet No.4.001

Section No. IV, Fifth Revised Sheet No.4.030

Section No. IV, Fourth Revised Sheet No.4.031

Section No. IV, Fifth Revised Sheet No.4.032

Section No. IV, Original Sheet No.4.130

Section No. IV, Original Sheet No.4.131

Section No. IV, Original Sheet No.4.132

Section No. VI, Twenty-Ninth Revised Sheet No.6.100

Section No.VI, Original Sheet No.6.190

Section No.VI, Original Sheet No.6.191

Section No. VII, Seventeenth Revised Sheet No.7.000

Section No. VII, Original Sheet No.7.510

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Section No. VII, Original Sheet No.7.515

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GENERAL RULES AND REGULATIONS GOVERNING ELECTRIC SERVICE

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GENERAL RULES AND REGULATIONS
GOVERNING ELECTRIC SERVICE

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PART III

CONTRIBUTION IN AID OF CONSTRUCTION

3.01 Contribution in Aid of Construction for the Installation of New or Upgraded Facilities:

Where an extension to or upgrade of existing facilities at any voltage level (other than a service drop and/or meter) is required to provide service to a Customer, the Company shall calculate under the formulas set forth below whether a contribution in aid of construction (CIAC) is due from the Customer. A CIAC would be due from the Customer, prior to construction of the requested facilities (unless alternative acceptable payment arrangements are made), as a result of expected incremental revenues from the Customer, together with revenues from other prospective customers to be served from such extension or upgrade, not being sufficient to afford a fair and reasonable return on the cost of making such extension or upgrade. The Company shall use its best judgment in estimating the revenue portion of the formulas which shall be based on an annual period ending not more than five years after the extension or upgrade is placed in service. The Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. If it is determined that the installation of facilities through an existing underground development is for the Company's benefit, the facilities shall be installed underground at the Company's expense. For all of the formulas below, the costs shall include cost of removal and salvage, if applicable. When performing the calculations required in these formulas, the Company may consider whether it is more cost-effective for the requested installation to be placed overhead or underground; if underground installation is more cost effective, then the Company shall be permitted to utilize the four (4) years expected incremental base energy revenue as a direct offset against the cost of the underground. The Company may require alternative payment arrangements for CIAC for large load customers, as set forth in Section 13.07.

(1) Overhead Extension or Upgrade: The following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for $CIAC_{OH}$, the $CIAC_{OH}$ amount shall be set to zero.

$$CIAC_{OH} = \text{Total estimated work order job cost of installing the facilities, excluding service drops and meters} - \text{Four (4) years expected incremental base energy revenue plus (if applicable) four (4) years expected incremental base demand revenue}$$

(2) (a) Residential Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$$CIAC_{UG} = \text{Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities} + CIAC_{OH} \text{ (as above)}$$

For underground residential service, the charges set forth in Part XI, Underground Residential Distribution Policy, provide the portion of the above formula developing the estimated difference in cost using underground facilities vs. overhead facilities.

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(b) General Service Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$CIAC_{UG}$ = Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities + $CIAC_{OH}$ (as above)

The Company will designate the point of delivery and the Customer will provide the service entrance conductors and raceway from the Customer's service equipment to the point of delivery designated by the Company located wholly on the Customer's property. For clarity, the Company does not install underground service for non-residential customers.

The actual or estimated costs applied to the formula in subsections (1) and (2) shall be consistent with the standards of the Company's approved Storm Protection Plan.

(3) Extension for Temporary Service: The Customer shall pay extension costs for temporary service in accordance with Rate Schedule TS-1.

(4) Extension for Street or Area Lighting Service: Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, the following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for CIAC, the CIAC amount shall be set to zero.

CIAC = Actual or estimated job cost of new facilities required to provide service excluding lighting facilities — Four (4) years expected incremental base energy revenue

(5) CIAC True-Up:

Within 12 months of the in-service date of the new facility installation or upgrade, an initial end-use Customer that paid CIAC may make a one-time request, in writing, to true-up the CIAC charged by the Company. The Company will true-up CIAC paid to reflect actual construction costs and actual base revenues received at the time the true-up request is made. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base energy and demand revenues received by the Company as of the date of the true-up request and multiplying by four to derive four years expected base revenues. Depending on the true-up results, the initial end-use customer requesting a true-up may be entitled to a refund or charged additional CIAC.

(6) CIAC Prorate:

Within a three year period from the in-service date of the installation of the new or upgraded facilities ("the initial facilities"), the Company will prorate the CIAC paid by the initial end-use customer for the facility installation or upgrade to serve that customer. Prorating will apply to only CIAC payments of $1,500 and above. Customers requiring more than a meter and a service drop for service from the initial facilities (e.g. additional poles or transformers) will be excluded from the CIAC prorate. The initial end-use customer will be charged the full amount of CIAC in accordance with this Part III. Additional customers served by the initial facilities will each pay their prorata share of the CIAC paid by the initial customer. The prorata share will be calculated by first determining the total number of customers involved by adding one (1), representing the initial customer, to the number of additional customers identified by the Company that could be served by the initial facilities. Then each customer's prorata share will be one divided by the total number of customers involved. The Company will refund the prorated collections to the initial end-use customer.

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3.02 Route and Easement:

For new line extensions, upgrades or service drops, the Company shall select the most economical route, which may be a right of way or easement. Before the Company starts construction, the route chosen must be cleared of all trees, tree stumps and other obstructions by the Customer, at no charge to the Company and be suitable for Company use. The Company will use private property for any such extension or upgrade, once an easement suitable to the Company is granted by the owner of such private property to the Company, without cost, in accordance with the following provisions:

(1) Private Property of Customer: Where more than one pole is located on a customer's property for the sole purpose of supplying service to such customer, an easement for all such poles and for any related facilities, including guys, overhead distribution circuits and overhang, must be furnished by the Customer. The entire length and width of the easement across the Customer's property must be cleared of trees, undergrowth, and other obstructions to access by the Company's vehicles and equipment, prior to installation of the service line by the Company.

(2) Private Property of Third Party: Where, in order to provide service to a Customer, Company facilities are to cross over or be located upon private property not owned by such Customer, or where service to such Customer is to be provided from existing Company facilities so situated, an easement for all such facilities involved, including, but not limited to, poles, guys, overhead distribution circuits and overhang, if any, will be required to be obtained by the Customer prior to such facilities being installed by the Company.

(3) Acquisition, Form and Cost: All such grants shall be obtained by the Customer upon the Company's standard form, properly executed by the grantor, and shall be made without cost to the Company.

3.03 Installation by Customer:

The Customer's installation shall, in its entirety, be installed and maintained in accordance with the requirements of local ordinances pertaining thereto, or of authorities having jurisdiction thereover, or in the absence of such local ordinances or authorities in accordance with the requirements of the National Electrical Safety Code as set forth in Handbook H-43 of the National Bureau of Standards in its present form, or as subsequently revised, amended or superseded; provided, however, that service to any customer over lines and facilities not owned by the Company shall be at the sole option of the Company. Customer installations shall be in accordance with the following provisions:

(1) Inspection by Authorities: The Company recommends that all wiring installations be inspected and approved by an authorized electrical inspector if available; and, where such inspection is required by local ordinance or authority, the Company cannot render service until such inspection has been made and formal notice from the inspecting authority of its approval has been received by the Company.

(2) Inspection by Company: The Company reserves the right to inspect Customer's installation prior to rendering service, and from time to time thereafter; but the Company assumes no responsibility whatsoever for the Customer's installation as a result of any such inspection, and will not be responsible in any way for any defect in Customer's installation, or any part thereof, or for any damage which may result from any such defect.

3.04 Special Service Requirements:

The Company designs and installs its service facilities in accordance with the "Requirements for Electric Service and Meter Installations" contained in the Appendix. Where the Customer requests a more costly service arrangement, such as a remote point of delivery, excess transformer capacity, or any other special requirements, or high demand equipment behind a breaker greater than 60 amps, such as tankless water heaters, kilns, welders, car chargers, etc., the Company will provide such service if feasible and the Customer shall pay the cost in excess of the estimated cost of the standard design.

3.05 Relocation, Removal, or Modification of Existing Facilities:

When, in the judgment of the Company a change in the use or layout of the Customer's premises makes the relocation, removal, or modification, but not an upgrade of the Company's existing facilities necessary, or when such relocation, removal, or modification is requested by the Customer and is consistent with sound utility practices, the Company will relocate, remove, or modify such facilities in a manner acceptable to the Company. The Customer shall pay the Company for all cost associated with any such relocation, removal, or modification based on an invoice prepared by the Company in accordance with standard estimation procedures, unless the removed facilities are unused and at the end of their useful life, as determined by the Company in its sole discretion. If the relocation, removal, or modification is made at the Customer's request, such payment shall be made in advance. If a requested relocation, removal, or modification involves the conversion of an existing residential overhead service to an underground service lateral, the charges and provisions of Section 11.05 of these Rules shall apply.

PART XIII

LARGE LOAD CUSTOMER POLICY

13.01 General

This policy applies to any individual Customer, for either a new or expanded facility, with a Peak Contract Demand forecast reasonably expected to be equal to or in excess of a Monthly Maximum Demand of one hundred thousand (100,000) kilowatts of firm (i.e., not Interruptible or Curtailable) load any time during the Minimum Term.

Customers subject to this policy shall enter into the Large Load Customer Agreement (LLCA) on file with the Florida Public Service Commission, which will specify certain provisions of their electric service, including, but not limited to, load characteristics, customer-specific terms, applicable construction cost recovery terms, and other service details.

Such Customer shall also pay a non-refundable system impact study fee of $150,000 to support the Company's initial analysis and engineering costs to determine the investments and upgrades necessary to serve the Customer's proposed load. Customer shall pay an additional $150,000 for any necessary updates. Customer shall enter into an LLCA or a reimbursement agreement within six months of receipt of the system impact study. If the Customer chooses to first enter into a reimbursement agreement, such agreement shall include provisions that obligate Customer to fully pay for any costs incurred by Company if the Customer does not take electric service.

The obligations of the Company in regard to supplying power are dependent upon its securing and retaining all necessary rights-of-way, privileges, franchises, permits, and equipment for the delivery of such power. The Company shall not be liable to any customer or applicant for power in the event it is delayed in or is prevented from furnishing the power by its failure to secure and retain such rights-of-way, rights, privileges, franchises, permits and equipment.

13.02 Term

Minimum Term shall be for a period of not less than fifteen (15) years, but in no event no longer than twenty (20) years, commencing on the date when permanent service is received. This term may include a transitional load period ("Load Ramp Period"). After the Minimum Term, service under the LLCA shall continue unless cancelled or modified pursuant to the terms hereunder.

13.03 Determination of Minimum Monthly Bill

Monthly Maximum Demand: The Monthly Maximum Demand is defined as the highest total demand indicated in any 30-minute interval during the month.

Grid Demand: Grid Demand shall be equal to the highest Monthly Maximum Demand occurring in the last twelve (12) months including the current month.

Minimum Demand: Minimum Demand shall be between 75% and 85% of the annual Contract Capacity, excluding temporary, construction, bridging and/or commissioning power as agreed to by the Customer and Company. The Contract Capacity may be phased in tranches (and thus change over the course of the Term). For customers served on rate schedules other than LLC-1, a Minimum Billing Energy Volume will also apply. This minimum volume will be based on the Minimum Demand calculation above assuming a projected load factor as agreed upon. All base energy charges will be applied to the Minimum Billing Energy Volume.

Billing Demand: Billing Demand shall be the higher of: (a) the Monthly Maximum Demand in the current month, (b) 90% of the Grid Demand, or (c) the Minimum Demand.

Customer will have no more than the Load Ramp Period to reach its first contract demand amount, at which time the minimum monthly bill will be the sum of the following:

1) applicable customer charge;
2) (a) If the customer is on the LLC-1 rate schedule, Billing Demand multiplied by the base demand rate; or
   (b) If the customer is on any other rate schedule, Minimum Demand multiplied by the base demand rate(s) per the applicable base rate schedule, plus Minimum Billing Energy Volume multiplied by the base energy rate(s) per the applicable base rate schedule;
3) actual kW demand multiplied by each demand rate within the BA-1 tariff;
4) actual kWh consumption multiplied by each fuel and non-fuel energy rate within the customer's tariff and the BA-1 tariff; and
5) applicable taxes and/or fees.

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13.04 Security Requirements

The Customer shall provide security to the Company to secure its potential obligations to the Company. The security amount to be provided is a percentage ("Security Percentage") of the applicable termination payment ("Security Amount"). The Security Amount under the foregoing calculation will be revised annually, and the Customer shall provide the revised amount if it is more than 110% of the current amount held. The Security Amount must be provided in one or more of the following forms:

a. A standby irrevocable Letter of Credit ("LOC"), substantially in the form provided as an attachment to the LLCA. The LOC must be issued by a U.S. bank or the U.S. branch of a foreign bank, which is not affiliated with the Customer or its guarantor, with a credit rating of at least A- from S&P and A3 from Moody's. Such security must be issued for a minimum term of 360 days. The Customer must cause the renewal or extension of the security for additional consecutive terms of 360 days or more no later than 30 days prior to each expiration date of the security. If the security is not renewed or extended as required herein, the Company will have the right to draw immediately upon the LOC and be entitled to hold the amounts so drawn as security. The LOC must be in a format acceptable to and approved by the Company; or

b. Cash for the full Security Amount. Cash provided as security will be non-interest bearing.

The Security Percentage will be determined based on the size of the Termination Payment Obligation or Termination Fee and a credit review of the customer which may include a review of financial statements or other corporate documents as well as rating agency ratings if available. Customers may provide a parent guarantee from the ultimate parent or corporate affiliate of the Customer, substantially in the form provided as an attachment to the LLCA in order to reduce the Security Percentage. If the Customer provides a parent guaranty, the applicable Security Percentage will be based on the credit rating of the guarantor. The guaranty must cover 100% of the damages not covered by a letter of credit or cash security. Customers with weaker credit will receive higher Security Percentages. All Customers, regardless of credit health, will be assigned a Security Percentage of at least 10% if the Termination Payment Obligation or Termination Fee exceeds $100M.

13.05 Early Termination

If Customer terminates the LLCA before reaching full load ramp, the Customer must pay Company its actual costs incurred to provide service ("Termination Payment Obligation"). Once the Customer begins taking service, the Customer shall provide written notice to the Company, no later than two to five years prior to the requested date of termination of service (the length of notice being directly tied to the Term of service for the contract). In such event, service under the LLCA will automatically terminate on the date following the second to fifth annual anniversary of the date of the Customer's termination notice; provided, however, the Customer may be subject to charges for early termination as provided below. If a Customer selects to receive service under another applicable Company firm rate schedule, no termination fee shall be applied but the terms of the LLCA with respect to the Monthly Minimum Bill shall apply until the expiration of the original contract term (i.e., the fifteen to twenty year period that would have expired if the Customer did not change rate schedules); at the end of the original contract term, the LLCA shall be amended to reflect the appropriate Monthly Minimum Bill under the new firm rate schedule. For the avoidance of doubt, the Customer can in no way avoid the calculation of the Monthly Minimum Bill or the other requirements set forth in its initial LLCA by changing rate schedules.

If the Customer terminates service before the expiration of the original contract term, the Customer shall be responsible for payment of a Termination Fee. If the termination occurs during the first twelve years of the contract term, the Termination Fee is equal to three years of Minimum Monthly Bills; if the termination event occurs after year 12 of the contract term, the Termination Fee is equal to two years of Minimum Monthly Bills. Other termination fee provisions will be provided for in the LLCA.

The Company may terminate service under the LLCA at any time if the Customer materially breaches the terms and conditions of its rate schedule, this policy, the LLCA, or the Company's tariff on file with the Florida Public Service Commission. Prior to any such termination, the Company shall notify the Customer in writing at least 90 days in advance and describe the existence and nature of such alleged breach. The Company may then terminate service at the end of the 90-day notice period; provided, however, that if such breach is not reasonably capable of being cured within such 90-day period, then Customer will have additional time (not exceeding an additional 30 days) as is reasonably necessary to cure the breach so long as Customer promptly commences and diligently pursues the cure.

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13.06 Special Terms.

The terms and conditions of service under this policy shall apply upon a request for service by an eligible customer but service to Customers shall not commence until the Company has sufficient capacity to meet the Customer's Contract Capacity requirements. A facility served under this schedule shall generally mean a single point of interconnection. Aggregation of loads under this schedule shall be limited. The Company shall exercise reasonable discretion when choosing to aggregate loads, with such discretion based on factors including, but not limited to, premises sharing one or more of the following: common owner(s), a common parent company, common local electrical infrastructure, physical layout, character of service, end use, and common control.

The Company, in its sole discretion, may negotiate different terms than reflected in this policy.

In addition to the above rules and regulations, all of Company's General Rules and Regulations Governing Electric Service and other applicable portions of its Tariff shall apply to the customers served under this policy, except as specifically modified herein. Service under this policy is subject to (i) orders of Governmental Authorities having jurisdiction, (ii) the provisions of the rate schedule the Customer chooses to take service under; and (iii) the Company's Tariff. Any change approved by the Commission with respect to the foregoing shall be effective on its approval date and shall apply prospectively.

13.07 Contributions In Aid of Construction (CIAC)

Customer shall make all payments required by and calculated pursuant to Commission Rule 25-6.064, F.A.C. and Section 3.01 of the Company's Tariff. Company may, in its discretion depending on the nature of the load, require Customer to pay up to 100% of the total estimated costs to extend service in advance. Those payments are refunded over a period of up to five years, less CIAC that would normally be paid by Customer, as base revenues are collected. Any Customer funds not refunded at end of period (because the Customer's load was insufficient) become nonrefundable.

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RATE SCHEDULE LLC-1
LARGE LOAD CUSTOMER GENERAL SERVICE
OPTIONAL HIGH LOAD FACTOR RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, at their option, other than residential, for light and power purposes where billing demand is 1,000 kW or more and where service is supplied at transmission voltage of 230 kV or higher.

Character of Service:

Continuous service, alternating current, 60 cycle, three-phase, at available transmission voltage of 230kV or higher. The Customer will provide and maintain all transformers and related facilities necessary for handling and utilizing the power and energy delivered hereunder. All service required by the Customer at each separate point of delivery served hereunder shall be furnished through one meter at, or compensated to, the available transmission voltage.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Customers that take service under this tariff are not eligible for service under the Economic Development Rider (ED-2) or the Commercial/Industrial Service Rider (CISR-1).

Rate Per Month:

Customer Charge:

Transmission Metering Voltage:	$ 1,106.80

Demand Charge: $ 9.80 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:	See Sheet No. 6.105 and 6.106

Energy Charge:

Non-Fuel Energy Charge:	1.040¢ per kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Contract Demand:

The Contract Demand shall be the kW of demand specified in the applicable tariff agreement.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period. However, the Billing Demand shall not be less than the greater of: (1) 90% of the maximum monthly 30-minute kW demand during the preceding 11 billing months, (2) 75% of the Contract Demand, or (3) 1,000 kW.

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE LLC-1
LARGE LOAD CUSTOMER GENERAL SERVICE
OPTIONAL HIGH LOAD FACTOR RATE
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge plus the Demand Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of thirty-six (36) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules; provided, however, that the overall term of customer's service shall be set forth in the Large Load Customer Agreement, if required.

Customers taking service under another Company rate schedule who elect to transfer to this rate must remain on this rate for a minimum term of thirty-six (36) months.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company shall, under the provisions of this rate schedule, require execution of a form tariff agreement. Whenever the customer increases their electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 0.96% per month times the installed cost of such additional equipment.

3. The Company may require customers seeking service of 50 MW or greater at one or more aggregated premises, or whose demand is reasonably expected to grow to this level, and require significant production, transmission, and/or distribution investments by the Company for the provision of service, to provide the Company appropriate financial and/or performance and credit assurance at the Company's discretion. For customer sites existing on the Company's system as of December 31, 2024, this provision will not impose any additional financial and/or performance and credit requirements beyond those included in the Company's General Rules and Regulations Governing Electric Service.

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INDEX OF STANDARD CONTRACT AND OTHER AGREEMENT FORMS

LARGE LOAD CUSTOMER AGREEMENT

THIS AGREEMENT is made this _____ day of _____, 20____, between _____ ("Customer"), and Duke Energy Florida, LLC ("Company"). Company and Customer are hereinafter referred to individually as a "Party" and together as the "Parties."

WITNESSETH:

WHEREAS, Company is an electric utility subject to the jurisdiction of the Florida Public Service Commission ("Commission");

WHEREAS, Customer is _____; and

WHEREAS, the Customer seeks retail electric service for a proposed facility projected to have new or incremental load of 100 MW or more at a Single Location ("Customer Facility").

NOW THEREFORE, in consideration of the mutual covenants expressed herein, Company and Customer agree as follows:

1. Applicability. This Agreement is not applicable to, and does not provide for the interconnection or delivery of, back-up or alternative generation located on the Customer's side of the point of delivery that serves the Customer Facility (such generation "Behind the Meter Generation"). Except as necessary to prevent damage to the Company Facilities or the Company System, under no circumstances including during an Emergency, will Behind the Meter Generation be delivered to and injected into the Company System unless otherwise mutually agreed to by separate agreement between Company and Customer consistent with all Applicable Law and the Company Tariff.

2. Definitions.

a. **Applicable Law** means all applicable federal, state and local laws, statutes, codes, ordinances, regulations, rules, judicial orders, administrative order, and other duly authorized actions of any governmental entity having jurisdiction over a Party or the Parties.
b. **Behind the Meter Generation** has the meaning set forth in Paragraph 1.
c. **Billing Demand** has the meaning set forth in section 13.03 of the Large Load Customer Policy.
d. **CIAC** has the meaning set forth in Paragraph 9.
e. **Company** has the meaning set forth in the preamble.
f. **Company Costs** has the meaning set forth in Paragraph 8a.
g. **Company Tariff** means the Company's tariff on file with and approved by the Commission, as may be amended.
h. **Confidentiality Agreement** has the meaning set forth in Paragraph 16.
i. **Customer** has the meaning set forth in the preamble.
j. **Customer Facility** has the meaning set forth in the third Whereas Clause.
k. **Customer-Requested Load Ramp** has the meaning set forth in Paragraph 3c.
l. **Event of Default** has the meaning set forth in Paragraph 22.
m. **In-Service Date** means the first date the customer reaches Peak Electrical Load, pursuant to the Customer-Requested Load Ramp.
n. **LOC** has the meaning set forth in Paragraph 10a.
o. **Minimum Billing Demand** has the meaning set forth in Paragraph 12.
p. **Minimum Billing Energy Volume** has the meaning set forth in section 13.03 of the Large Load Customer Policy.
q. **Minimum Term** has the meaning set forth in Paragraph 5.
r. **Minimum Monthly Bills** means the sum of the following: (1) applicable customer charge; (2) (a) if the customer is on the LLC-1 rate schedule, Billing Demand multiplied by the base demand rate; or (b) if the customer is on any other rate schedule, Minimum Demand multiplied by the base demand rate(s) per the applicable base rate schedule, plus Minimum Billing Energy volume multiplied by the base energy rate(s) per the applicable base rate schedule; (3) actual kW demand multiplied by each demand rate within the BA-1 tariff; (4) actual kWh consumption multiplied by each fuel and non-fuel energy rate within the customer's tariff and the BA-1 tariff; and (5) applicable taxes and/or fees.

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2. Definitions (continued).

s. **Parent Guaranty** has the meaning set forth in Paragraph 10.
t. **Peak Contract Demand** has the meaning set forth in Paragraph 3c.
u. **Permanent Service** has the meaning set forth in Paragraph 3c.
v. **Security** means cash, an LOC, or a Parent Guaranty, as required in Paragraph 10.
w. **Security Amount** has the meaning set forth in Paragraph 10.
x. **Security Percentage** has the meaning set forth in Paragraph 10.
y. **Taxes** has the meaning set forth in Paragraph 3b.
z. **Termination Delay Damages** has the meaning set forth in Paragraph 8c.
aa. **Termination Fee** has the meaning set forth in Paragraph 8b.
bb. **Termination Liquidated Damages** has the meaning set forth in Paragraph 8d.
cc. **Termination Payment Obligation** has the meaning set forth in Paragraph 8a.
dd. **Termination Period** has the meaning set forth in Paragraph 23.

3. Rates and Service.

a. Customer shall receive and pay for electric service and energy from Company at the Customer Facility, at the following location: _____, in accordance with the terms and provisions of Company's applicable Rate Schedule _____ as the same is on file, from time to time, with the Commission.

b. Company may charge and Customer will pay applicable national, state or local sales or use taxes or value added taxes that Company is legally obligated to charge ("Taxes"), provided that such Taxes are stated on the invoice that Company provides to Customer and Company's invoices state such Taxes separately and meet the requirements for a valid tax invoice. Customer may provide Company with an exemption certificate or equivalent information acceptable to the relevant taxing authority, in which case, Customer will not charge and or collect the Taxes covered by such certificate. Customer may deduct or withhold any Taxes that Customer may be legally obligated to deduct or withhold from any amounts payable to Company under this Agreement, and payment to Company as reduced by such deductions or withholdings will constitute full payment and settlement to Company of amounts payable under this Agreement. Throughout the term of this Agreement, Company will provide Customer with any forms, documents, or certifications as may be required for Customer to satisfy any information reporting or withholding tax obligations with respect to any payments under this Agreement.

c. Service shall be at a single point of delivery, said point of delivery to be _____. Customer commits that its facility being served under this Agreement will reach a Peak Contract Demand of approximately _____ MW, according to the load ramp schedule on the attached **Exhibit A** (such load ramp, the "Customer-Requested Load Ramp"). Customer requests construction electric service on or about _____ and permanent electric service ("Permanent Service") as outlined on the Customer-Requested Load Ramp in **Exhibit A**. Company will deliver "commissioning/bridging power" in the amount of ____ MW by _____(month) _____(year). Company's obligation to deliver electricity as covered in this Agreement on the agreed upon date, and all the Customer's obligations under this Agreement, are contingent upon the Company's receiving third party rights-of-way, privileges, franchises, permits and the necessary equipment in sufficient time to install it on or before that date. Customer acknowledges that Company's ability to achieve the requested timelines is dependent on timely issuance of notices to proceed by Customer, prompt and timely provision of information from Customer to Company, no material changes in site plans, site access, equipment availability, and other circumstances, including governmental permitting and certificates, many of which are outside of Company's control. Company will work diligently to meet Customer's requested timelines but does not guarantee such timelines can be met. Customer agrees and acknowledges that events beyond Company's reasonable control may delay the provision of the requested services and agrees to hold Company harmless for any delays caused by such events beyond Company's reasonable control.

4. Electricity Supply. Unless otherwise determined by the Company, electricity supplied by the Company hereunder shall be in the form of three phase, alternating current of approximately 60 hertz frequency and at approximately ____ kv. The maintenance by the Company of electricity available to the Customer in the above form, and in the quantity applied for, at the point of delivery defined above, shall constitute delivery by Company of the electricity applied for whether or not the Customer makes any use thereof.

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5. Minimum Term. The Minimum Term shall be from the date when the first contract capacity is reached (as set forth on Exhibit A) through and including the (th)[1] anniversary of the date when the first contract capacity is reached. After the Minimum Term, electric service under this Agreement shall continue until terminated by either Company or Customer upon written notice consistent with the notice provisions in Paragraph 17. If Customer fails to give such notice, Customer shall be responsible for termination fees as set forth in Paragraph 8.

6. Notice to Terminate. Customer must provide notice in accordance with Paragraph 17 at least years[2] in advance of terminating service. Customer may be responsible for termination fees as set forth in Paragraph 8.

7. Company Termination. Company may terminate service under this Agreement at any time due to a Customer Event of Default pursuant to Paragraph 22.

8. Early Termination.

a. If Customer provides written notice to Company at any time prior to the In-Service Date that Customer no longer intends to purchase electric power from Company, or will no longer require service to meet the load (at any milestone date) specified in **Exhibit A**, Customer shall reimburse Company for Company's actual costs incurred or committed by Company associated with the work in preparing to provide electric service to the site ("Company Costs") as estimated in **Exhibit B** ("Termination Payment Obligation"). Customer acknowledges and agrees that any cost estimates set forth herein or previously disclosed are non-binding and that the actual costs to perform the work may exceed the projected costs. For the Customer, Company will use commercially reasonable efforts to mitigate all costs incurred. Company will invoice Customer in writing and provide reasonable supporting material of all Company Costs within sixty (60) days of receiving the written notice of termination. Customer will reimburse Company for all costs within forty-five (45) days of receiving such invoice.

b. In the event (i) Customer terminates this Agreement after the In-Service Date and prior to the end of the Minimum Term; or (ii) Company terminates this Agreement pursuant to Paragraph 7, then the Customer shall be responsible for payment of a "Termination Fee." If the termination event occurs during the first twelve years of the Minimum Term, the Termination Fee is equal to three years of Minimum Monthly Bills; if the termination event occurs after year 12 of the Term, the Termination Fee is equal to two years of Minimum Monthly Bills.

c. In the event Customer terminates this Agreement after the In-Service Date, but fails to give the advance notice required in Paragraph 6, in addition to the Termination Fee referenced in Paragraph 8b, the Customer shall also be responsible for payment of termination delay damages equal to the Minimum Monthly Bills that would have been paid by the Customer over the year notice period "Termination Delay Damages."

d. For the avoidance of doubt, the Parties acknowledge and agree that it would be extremely difficult and impracticable under the presently known and anticipated facts and circumstances to ascertain and fix the actual damages the Company would incur if the Customer reduces its contract demand, or otherwise terminates this Agreement prior to the expiration of the Minimum Term of the Agreement. Accordingly, if the Customer takes such triggering action specified in Paragraph 8 hereunder, the Company's remedy for such breach shall be to recover from the Customer, as liquidated damages, and not as a penalty, the applicable Termination Fee or Termination Payment Obligation set forth in Paragraph 8 of this Agreement ("Termination Liquidated Damages") as its sole and exclusive remedy for the Customer's early termination of this agreement. The Termination Liquidated Damages shall not limit the Company's remedies for other breaches, actions or omissions of the Customer. The Termination Liquidated Damages shall be due and payable by the Customer to the Company within forty-five (45) days after written demand by the Company. In addition to its other rights and remedies, the Company shall have the right to offset the amount of any unpaid Termination Liquidated Damages plus interest from the date the payment was due, to be calculated at the published Wall Street Journal Prime Rate plus 1.5%, simple interest per annum, against any amounts due or that may become due the Customer under the Agreement.

[1] The range for the Minimum Term is set out in Section 13.02 of the Large Load Customer Policy.
[2] The range for the notice is set out in Section 13.05 of the Large Load Customer Policy.

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9. Customer Facilities. Within forty-five days from the date of this Agreement, the Customer shall make all Contributions-In-Aid-of-Construction ("CIAC") payments required by and calculated pursuant to Rule 25-6.064, F.A.C. and the Company's Tariff.

10. Security Requirements. Customer shall provide Security to the Company to secure its obligations hereunder to the Company. The security amount to be provided is a percentage ("Security Percentage") of the applicable Termination Payment Obligation or Termination Fee ("Security Amount"). The Security Amount under the foregoing calculation will be revised annually, and the Customer shall provide the revised amount if it is more than 110% of the current amount held by the Company. The Security Amount must be provided in one or more of the following forms:

a. A standby irrevocable Letter of Credit ("LOC"), substantially in the form provided as **Exhibit C** to this Agreement. The LOC must be issued by a U.S. bank or the U.S. branch of a foreign bank, which is not affiliated with the Customer or its guarantor, with a credit rating of at least A- from S&P and A3 from Moody's. Such security must be issued for a minimum term of 360 days. The Customer must cause the renewal or extension of the security for additional consecutive terms of 360 days or more no later than 30 days prior to each expiration date of the security. If the security is not renewed or extended as required herein, the Company will have the right to draw immediately upon the LOC and be entitled to hold the amounts so drawn as security. The LOC must be in a format acceptable to and approved by the Company; or

b. Cash. Cash provided as security will be non-interest bearing.

The Security Percentage will be determined based on the size of the Termination Fee and a credit review of the Customer, which may include a review of financial statements or other corporate documents as well as rating agency ratings if available. Customers may provide a guaranty from the ultimate parent or corporate affiliate of the Customer, substantially in the form provided as **Exhibit D** to this Agreement ("Parent Guaranty") in order to reduce the Security Percentage. If the Customer provides a Parent Guaranty, the applicable Security Percentage will be based on the credit rating of the guarantor. The guaranty must cover 100% of the Security Amount not covered by an LOC or cash security. All Customers, regardless of relative creditworthiness, will be assigned a Security Percentage of at least 10% if the Security Amount exceeds $100M.

11. Failure or Deficiency of Security. If at any point during the term of this Agreement, the Security fails to meet the requirements set forth above, Customer shall replace the Security, as applicable, within thirty (30) business days of receipt of notice from Company requesting such action with an LOC, cash security, or Parent Guaranty, as applicable, meeting the requirements described herein. Customer may not provide a Parent Guaranty in place of an LOC that does not meet the requirements described herein. The Security shall remain in full force and effect until all obligations of the Agreement have been satisfied. Customer acknowledges and agrees that Security shall be a source of non-reimbursable funds for Company in the event Customer does not fulfill its obligations to Company under this Agreement. Customer acknowledges and agrees that Company shall have the right to draw on and retain the full amount of Security if fewer than 30 days remain until the Security's expiration and the Security has not been renewed. Company will release or refund to Customer the Security provided under this Agreement within 30 days after Customer's satisfaction of all obligations under this Agreement or termination of this Agreement. Company may require Customer to adjust the Security to conform to any amendments to this Agreement.

12. Minimum Billing Demand. From inception of service until the expiration of the Minimum Term, the minimum billing demand will be %[3] of the contract demand established by **Exhibit A** to this Agreement. On and after the expiration of the Minimum Term, the minimum billing demand shall be established pursuant to the Large Load Customer rate schedule, or such equivalent rate schedule applicable to the Customer at that time.

[3] The range for the minimum billing demand is set out in Section 13.03 of the Large Load Customer Policy.

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13. Amendment. If the Customer requests an amendment to the Agreement that reduces contract demand before the expiration of the initial term of the Agreement, a termination charge will apply as reflected in Paragraph 8.

14. Commission Rules and Tariffs. This Agreement will be governed by and construed according to the laws of the State of Florida, the Commission's Rules, and the currently effective tariffs of Company, as applicable. This Agreement and the applicable Commission service regulations, rules, and tariffs, are subject to changes or substitutions, either in whole or in part, made from time to time by a legally effective filing of the Company with, or by order of, the regulatory authority having jurisdiction, and each party to this Agreement reserves the right to seek additional changes or substitutions to this Agreement, in accordance with law, from such regulatory authority. Unless specified otherwise, any such changes or substitutions shall become effective immediately and shall nullify all prior provisions in conflict therewith.

15. Additional Facilities. In connection with electric service hereunder, if Customer requests Company to furnish and maintain required additional facilities to provide an enhanced level of electric service (incremental to the standard scope of delivery), the provisions of **Exhibit E** will apply.

16. Confidentiality. With respect to the treatment of confidential information, the Parties shall remain subject to that certain Confidentiality Agreement by and between the Parties dated as of _____ (the "Confidentiality Agreement"). The Confidentiality Agreement is hereby incorporated by reference into this Agreement.

17. Notice. Any notices to be sent or given hereunder by either Party shall in every case be in writing and shall be deemed properly served if (a) delivered personally to the recipient, (b) sent to the recipient by reputable express courier service (charges paid), (c) mailed to the recipient by registered or certified mail, return receipt requested and postage paid, or (d) sent to the recipient by email. Such notices shall be sent to the addresses indicated below or such other address or to the attention of such other person as the recipient has indicated by prior written notice to the sending party in accordance with this Agreement:

To Customer:	To Company:
_____ Attn: _____ _____ _____ Email: _____	Duke Energy Florida, LLC Attn: _____ _____ _____ Email: _____

18. Limitation of Liability. TO THE GREATEST EXTENT PERMITTED BY APPLICABLE LAW, NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY UNDER ANY CIRCUMSTANCES FOR INCIDENTAL, INDIRECT, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES (INCLUDING LOST OPPORTUNITIES OR PROFITS) OR PUNITIVE DAMAGES, EXCEPT FOR ANY LIABILITY ARISING OUT OF (A) ITS INDEMNIFICATION OBLIGATIONS UNDER THIS AGREEMENT, (B) ITS FRAUD, (C) TO THE EXTENT ANY EXPRESS REMEDIES SPECIFICALLY SET FORTH HEREIN COULD OTHERWISE BE DEEMED TO BE SUCH DAMAGES, INCLUDING ANY LIQUIDATED DAMAGES ARISING HEREUNDER, OR (D) ITS GROSS NEGLIGENCE, OR RECKLESS OR WILLFUL MISCONDUCT, INCLUDING WILLFUL BREACH OF THIS AGREEMENT. FOR THE AVOIDANCE OF DOUBT, COMPANY IS NOT LIABLE FOR ANY LOSS, COST, DAMAGE, OR EXPENSE TO CUSTOMER OCCASIONED BY ANY FAILURE TO SUPPLY ELECTRICITY ACCORDING TO THE TERMS OF THIS AGREEMENT OR BY ANY INTERRUPTION OR REVERSAL OF THE SUPPLY OF ELECTRICITY, IF SUCH FAILURE, INTERRUPTION, OR REVERSAL IS DUE TO STORM, LIGHTNING, FIRE, FLOOD, DROUGHT, STRIKE OR ANY CAUSE BEYOND THE CONTROL OF THE COMPANY OR ANY OTHER CAUSE EXCEPT GROSS NEGLIGENCE OR WILLFUL MISCONDUCT ON THE COMPANY'S PART.

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19. Indemnification and Hold Harmless. Customer hereby assumes responsibility for, and shall indemnify, defend, and hold the Company harmless against, all liability, claims, judgments, losses, costs, and expenses for injury, loss or damage to persons or property including personal injury or property damage to the Customer, Customer's employees and any other third party to the extent caused by the Customer's negligent or intentional acts, errors or omissions related to the use of the Customer's equipment or otherwise arising from or related to its electric power service under this Agreement.

20. Jurisdiction. This Agreement is subject to the jurisdiction of the Commission as part of the provision of retail electric service by the Company to the Customer pursuant to the Company's Tariff.

21. Dispute Resolution and Venue. If a dispute arises between the Parties regarding this Agreement, either Party will give written notice to the other Party. If the Parties are unable to resolve the dispute between themselves within sixty (60) days, either Party may submit the dispute to a court of competent jurisdiction in Florida or in the United States District Court having jurisdiction in Florida, and each Party agrees that each such court shall have personal jurisdiction over it with respect to such proceeding, and waives any objections it may have, and expressly consents, to such personal jurisdiction; provided, however, that any Party may assert that proper jurisdiction for the resolution of the dispute is before the Commission.

22. Events of Default. The occurrence with respect to a Party of any of the following events or conditions constitutes an event of default with respect to such Party (an "Event of Default"):

a. Such Party becomes Bankrupt;
b. Such Party assigns or transfers this Agreement other than in accordance with Paragraph 26.
c. Customer materially breaches any provision of this Agreement, Rate Schedule _____, or the Company's Tariff and fails to cure any such breach within ninety (90) days after written notice by Company of the existence and nature of such alleged breach; provided, however, that if such breach is not reasonably capable of being cured within such ninety (90) day period, then Customer will have additional time (not exceeding an additional thirty (30) days) as is reasonably necessary to cure the breach so long as Customer promptly commences and diligently pursues the cure; and
d. Company materially breaches any provision of this Agreement and fails to cure any such breach within ninety (90) days after written notice by Company of the existence and nature of such alleged breach; provided, however, that if such breach is not reasonably capable of being cured within such ninety (90) day period, then Company will have additional time (not exceeding an additional thirty (30) days) as is reasonably necessary to cure the breach so long as Company promptly commences and diligently pursues the cure.

23. Termination for Event of Default. If a Party fails to cure an Event of Default within the applicable cure period, and the default is not contested pursuant to the dispute resolution process set forth in Paragraph 21, the non-defaulting Party will have the right to terminate this Agreement; provided, however, that the Company shall notify the Customer at least ninety (90) days in advance of such termination and describe the Customer's failure to comply. The Company may then terminate service under this Agreement at the end of the ninety (90) day notice period (the "Termination Period"); provided, if the Customer cures the Event of Default or other compliance deficiencies described by the Company, to the Company's satisfaction in its sole discretion, prior to the end of the Termination Period, the Company shall not terminate the Agreement.

24. Survival. In addition to any other provisions of this Agreement that, by their terms, survive the termination of this Agreement, the following rights, obligations, or provisions survive the termination of this Agreement: (i) obligations of a Party to the other Party to pay any amounts or to perform any duties or obligations that accrued or arose prior to, that directly resulted from, or that contemplate performance following, the termination of this Agreement; (ii) Paragraph 8; (iii) Paragraph 17 (iv) Paragraph 19 (which survive through the conclusion of the statute of limitations period applicable to any potential third-party claim or the resolution of any then outstanding third party claim, if later); (v) Paragraph 21; (vi) Paragraph 18; and (vii) Paragraph 14.

(Continued on Next Page)

25. Integration. For the avoidance of doubt, this Agreement sets forth the entire understanding of the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral or written agreements and commitments between the Parties with respect to the provision of electric power to the site.

26. Assignment. Neither Party may assign this Agreement, nor may it assign any interest herein, without the other Party's express prior written consent, which consent may be withheld in such Party's sole discretion, except that either Party may assign this Agreement or any interest herein to (a) any of its affiliates or (b) its successor by merger or an entity acquiring all or substantially all of its assets. Nothing herein is intended to nor be construed as creating: (i) a partnership, joint venture, or other legal entity, or (ii) any agency or continuing relationship between the Parties, other than the contractual relationship expressly and specifically set forth herein. Nothing in this Agreement gives any person or entity, other than the Parties, any legal or equitable right, remedy, or claim under or with respect to any provision of this Agreement. This agreement shall be binding upon, and extend to, the heirs, successors and assigns of the respective Parties hereto.

27. Authority. Each person signing on behalf of Company and Customer represents to the other that such person has all requisite authority to execute and deliver this Agreement to the other and to bind the signatory's respective party to perform the obligations prescribed by this Agreement.

28. Counterparts. This Agreement may be executed by Company and Customer in separate counterparts via wet signature or electronically, each executed copy will be an original, and all such counterparts will together be one and the same instrument.

29. Additional provisions, if any, are included in **Exhibit F**.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed and sealed in their names, the day and year first above written.

Duke Energy Florida, LLC

By: _____ By: _____

Date: _____ Date: _____

(Continued on Next Page)

Exhibit A

Customer-Requested Load Ramp

(Continued on Next Page)

Exhibit B

Company Costs to Serve Customer Facility

(Continued on Next Page)

Exhibit C

Form Letter of Credit

[LETTERHEAD OF ISSUING BANK]

Irrevocable Standby Letter of Credit No.: _____

Date: _____

Beneficiary:
[Duke Energy legal entity name]
c/o Duke Energy Corporation
Attention: Chief Risk Officer (DEP-16A)
525 S. Tryon Street
Charlotte, NC 28202

Ladies and Gentlemen:

By the order of:

Applicant:

_____
_____
_____

We hereby issue in your favor our irrevocable letter of credit No.: _____ ("Letter of Credit") for the account of _____ (the "Applicant") for an amount or amounts not to exceed _____ US Dollars in the aggregate (US$ _____) available by your drafts at sight drawn on [Issuing Bank] effective _____ and expiring at our office on _____ (which date, as may be extended in the manner provided herein is referred to as the "Expiration Date"). This Letter of Credit shall be automatically extended, without amendment, for successive one (1) year periods unless we provide Beneficiary with not less than sixty (60) days' prior written notice by overnight courier to the address set forth above that we elect not to extend this Letter of Credit. Upon receipt by the Beneficiary of any such notice not to extend this Letter of Credit and notwithstanding anything in this Letter of Credit to the contrary, the Beneficiary may draw any or the entire amount available hereunder by presenting drawing documents in compliance with the terms and conditions of this Letter of Credit.

Funds under this Letter of Credit are available against your draft(s), in the form of attached Annex 1, mentioning our letter of credit number and presented at our office located at [Issuing Bank's address must be in US] and accompanied by a certificate in the form of attached Annex 2 with appropriate blanks completed, purportedly signed by an authorized representative of the Beneficiary, on or before the Expiration Date in accordance with the terms and conditions of this Letter of Credit. Partial drawings under this Letter of Credit are permitted.

(Continued on Next Page)

We hereby undertake to promptly honor your drawing(s) presented in compliance with the terms of this Letter of Credit, up to the amount then available herein, in no event will payment exceed the amount then available to be drawn under this Letter of Credit.

We engage with you that drafts drawn under and in conformity with the terms of this Letter of Credit will be duly honored on presentation if presented on or before the Expiration Date. Presentation at our office includes presentation in person, by certified, registered, or overnight mail.

Except as stated herein, this undertaking is not subject to any agreement, condition or qualification. The obligation of [Issuing Bank] under this Letter of Credit is the individual obligation of [Issuing Bank] and is in no way contingent upon reimbursement with respect hereto.

This Letter of Credit is subject to the International Standby Practices 1998, International Chamber Of Commerce Publication No. 590 ("ISP98"). Matters not addressed by ISP98 shall be governed by the laws of the state of New York.

We shall have a reasonable amount of time, not to exceed two (2) business days following the date of our receipt of drawing documents, to examine the documents and determine whether to take up or refuse the documents and to inform you accordingly.

Kindly address all communications with respect to this Letter of Credit to [Issuing Bank's contact information], specifically referring to the number of this Letter of Credit.

All banking charges are for the account of the Applicant.

With the exception of increases in the amount or extensions of the expiry date, this letter of credit may not be amended, changed or modified without the consent of the beneficiary.

This letter of credit is transferable, and we agree to consent to its transfer, subject to our standard terms of transfer and your payment to us of our standard transfer fee.

Very truly yours
[Issuing Bank]

_____ _____

Authorized Signer Authorized Signer

(Continued on Next Page)

This is an integral part of letter of credit number: *[irrevocable standby letter of credit number]*

ANNEX 1

FORM OF SIGHT DRAFT

[Insert date of sight draft]

To: *[Issuing Bank's name and address]*

For the value received, pay to the order of _____ by wire transfer of immediately available funds to the following account:

_____ *[name of account]*
_____ *[account number]*
_____ *[name and address of bank at which account is maintained]*
_____ *[aba number]*
_____ *[reference]*

The following amount:

_____ *[insert number of dollars in writing]* United States Dollars
(US$ *[insert number of dollars in figures]*)

Drawn upon your irrevocable letter of credit No. *[irrevocable standby letter of credit number]* dated *[effective date]*

[Beneficiary]

By: _____
Title: _____

(Continued on Next Page)

This is an integral part of letter of credit number: *[irrevocable standby letter of credit number]*

ANNEX 2

FORM OF CERTIFICATE

[Insert date of certificate]

To: *[issuing bank's name and address]*

Duke Energy [ ]_____ (the "Beneficiary") is drawing the funds requested under this draft based on the below specified draw condition:

[check appropriate draw condition]

[_____] Pursuant to that certain [Name of Agreement] between Beneficiary and [Insert counterparty's Name] dated as of _____ (the "Agreement"), Beneficiary is entitled to the draw of the funds requested

Or

[_____] Applicant has failed to extend or replace the Letter of Credit and/or provide other acceptable replacement collateral as required in the Agreement, and less than thirty (30) days remain prior to the expiration of the Letter of Credit, wherefore Beneficiary hereby demands payment of US$_____ to be held as collateral until Beneficiary is provided with a replacement letter of credit or other acceptable collateral.

Duke Energy [ ]_____

By: _____

Title: _____

(Continued on Next Page)

Exhibit D

Form Parent Guaranty

THIS GUARANTY AGREEMENT (this "Guaranty"), dated as of [date], is issued and delivered by **[GUARANTOR'S NAME]**, a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Guarantor"), for the account of [ENTITY NAME], a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Obligor"), and for the benefit of **[ENTITY NAME]**, a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Beneficiary").

Background Statement

WHEREAS, the Beneficiary and Obligor entered into that certain [NAME OF AGREEMENT], dated _____ (the "Agreement"); and

WHEREAS, Beneficiary has required that the Guarantor deliver to the Beneficiary this Guaranty as an inducement to enter into the Agreement.

Agreement

NOW, THEREFORE, in consideration of the foregoing and for good and valuable consideration, the Guarantor hereby agrees as follows:

1. Guaranty. Subject to any rights, setoffs, counterclaims and any other defenses that the Guarantor expressly reserves to itself under this Guaranty, the Guarantor absolutely and unconditionally guarantees the timely payment of the Obligor's payment obligations under the Agreement (the "Guaranteed Obligations").

Subject to the other terms of this Guaranty, the liability of the Guarantor under this Guaranty is limited to payments expressly required to be made under the Agreement, and except as specifically provided therein, the Guarantor shall not be liable for or required to pay any consequential or indirect loss (including but not limited to loss of profits), exemplary damages, punitive damages, special damages, or any other damages or costs.

2. Effect of Amendments. The Guarantor agrees that the Beneficiary and the Obligor may modify, amend and supplement the Agreement and that the Beneficiary may delay or extend the date on which any payment must be made pursuant to the Agreement or delay or extend the date on which any act must be performed by the Obligor thereunder, all without notice to or further assent by the Guarantor, who shall remain bound by this Guaranty, notwithstanding any such act by the Beneficiary.

3. Waiver of Rights. The Guarantor expressly waives (i) protest, (ii) notice of acceptance of this Guaranty by the Beneficiary, and (iii) demand for payment of any of the Guaranteed Obligations.

4. Reservation of Defenses. Without limiting the Guarantor's own defenses and rights hereunder, the Guarantor reserves to itself all rights, setoffs, counterclaims and other defenses that the Obligor may have to payment of all or any portion of the Guaranteed Obligations except defenses arising from the bankruptcy, insolvency, dissolution or liquidation of the Obligor and other defenses expressly waived in this Guaranty.

5. Settlements Conditional. This guaranty shall remain in full force and effect or shall be reinstated (as the case may be) if at any time any monies paid to the Beneficiary in reduction of the indebtedness of the Obligor under the Agreement have to be repaid by the Beneficiary by virtue of any

(Continued on Next Page)

provision or enactment relating to bankruptcy, insolvency or liquidation for the time being in force, and the liability of the Guarantor under this Guaranty shall be computed as if such monies had never been paid to the Beneficiary.

6. Notice. The Beneficiary will provide written notice to the Guarantor if the Obligor defaults under the Agreement.

7. Primary Liability of the Guarantor. The Guarantor agrees that the Beneficiary may enforce this Guaranty without the necessity at any time of resorting to or exhausting any other security or collateral. This is a continuing Guaranty of payment and not merely of collection.

8. Representations and Warranties. The Guarantor represents and warrants to the Beneficiary as of the date hereof that:

a. The Guarantor is duly organized, validly existing and in good standing under the laws of the jurisdiction of its incorporation and has full power and legal right to execute and deliver this Guaranty and to perform the provisions of this Guaranty on its part to be performed;

b. The execution, delivery and performance of this Guaranty by the Guarantor have been and remain duly authorized by all necessary corporate action and do not contravene any provision of its certificate of incorporation or by-laws or any law, regulation or contractual restriction binding on it or its assets;

c. All consents, authorizations, approvals, registrations and declarations required for the due execution, delivery and performance of this Guaranty have been obtained from or, as the case may be, filed with the relevant governmental authorities having jurisdiction and remain in full force and effect, and all conditions thereof have been duly complied with and no other action by, and no notice to or filing with, any governmental authority having jurisdiction is required for such execution, delivery or performance; and

d. This Guaranty constitutes the legal, valid and binding obligation of the Guarantor enforceable against it in accordance with its terms, except as enforcement hereof may be limited by applicable bankruptcy, insolvency, reorganization or other similar laws affecting the enforcement of creditors' rights or by general equity principles.

9. Nature of Guaranty. The Guarantor hereby agrees that its obligations hereunder shall be unconditional irrespective of the impossibility or illegality of performance by the Obligor under the Agreement; the absence of any action to enforce the Agreement; any waiver or consent by Beneficiary concerning any provisions of the Agreement; the rendering of any judgment against the Obligor or any action to enforce the same; any failure by Beneficiary to take any steps necessary to preserve its rights to any security or collateral for the Guaranteed Obligations; the release of all or any portion of any collateral by Beneficiary; or any failure by Beneficiary to perfect or to keep perfected its security interest or lien in any portion of any collateral.

10. Subrogation. The Guarantor will not exercise any rights that it may acquire by way of subrogation until all Guaranteed Obligations shall have been paid in full. Subject to the foregoing, upon payment of all such Guaranteed Obligations, the Guarantor shall be subrogated to the rights of Beneficiary against the Obligor, and Beneficiary agrees to take at the Guarantor's expense such steps as the Guarantor may reasonably request to implement such subrogation.

(Continued on Next Page)

11. Term of Guaranty. This Guaranty shall remain in full force and effect until the earlier of (i) such time as all the Guaranteed Obligations have been discharged, and (ii) [date] (the "Expiration Date"); provided however, the Guarantor will remain liable hereunder for Guaranteed Obligations that were outstanding prior to the Expiration Date.

12. Governing Law. This Guaranty shall be governed by and construed in accordance with the internal laws of the State of New York without giving effect to principles of conflicts of law.

13. Expenses. The Guarantor agrees to pay all reasonable out-of-pocket expenses (including the reasonable fees and expenses of the Beneficiary's counsel) relating to the enforcement of the Beneficiary's rights hereunder in the event the Guarantor disputes its obligations under this Guaranty and it is finally determined (whether through settlement, arbitration or adjudication, including the exhaustion of all permitted appeals), that the Beneficiary is entitled to receive payment of a portion of or all of such disputed amounts.

14. Waiver of Jury Trial. The Guarantor and the Beneficiary, through acceptance of this Guaranty, waive all rights to trial by jury in any action, proceeding or counterclaim arising or relating to this Guaranty.

15. Entire Agreement; Amendments. This Guaranty integrates all of the terms and conditions mentioned herein or incidental hereto and supersedes all oral negotiations and prior writings in respect to the subject matter hereof. This Guaranty may only be amended or modified by an instrument in writing signed by each of the Guarantor and the Beneficiary.

16. Headings. The headings of the various Sections of this Guaranty are for convenience of reference only and shall not modify, define or limit any of the terms or provisions hereof.

17. No Third-Party Beneficiary. This Guaranty is given by the Guarantor solely for the benefit of the Beneficiary and is not to be relied upon by any other person or entity.

18. Assignment. Neither the Guarantor nor the Beneficiary may assign its rights or obligations under this Guaranty without the prior written consent of the other, which consent may not be unreasonably withheld or delayed, except that: the Beneficiary may, upon 30 days prior written notice, make such an assignment without such consent if in conjunction with any assignment of the Agreement by the Beneficiary permitted under the Agreement.

Any purported assignment in violation of this Section 18 shall be void and without effect.

(Continued on Next Page)

19. Notices. Any communication, demand or notice to be given hereunder will be duly given when delivered in writing or sent by electronic mail to the Guarantor or to the Beneficiary, as applicable, at its address as indicated below:

If to the Guarantor, at:

[GUARANTOR'S NAME]
[Guarantor's street address]
[City, State and Zip]
Attention: [contact]
Email: [email address]

With a copy to:

[ENTITY NAME]
[Address]
Attention: [contact]
Email: [email address]

If to the Beneficiary, at:

Duke Energy Corporation
525 South Tryon St.
Mail code: DEP-16A
Charlotte, NC 28202
Attention: Chief Risk Officer
Email: reg.credit@duke-energy.com

or such other address as the Guarantor or the Beneficiary shall from time to time specify. Notice shall be deemed given (a) when received, as evidenced by signed receipt, if sent by hand delivery, overnight courier or registered mail or (b) when received, as evidenced by email confirmation, if sent by email and received on or before 4 p.m. local time of recipient, or (c) the next business day, as evidenced by email confirmation, if sent by email and received after 4 p.m. local time of recipient.

20. Electronic Signatures. The words "execution," "signed," "signature," and words of like import in this Guaranty shall be deemed to include electronic signatures (including via DocuSign or similar method) or the keeping of records in electronic form, each of which shall be of the same legal effect, validity or enforceability as a manually executed signature or the use of a paper-based recordkeeping system, as the case may be, to the extent and as provided for in any applicable law, including the Federal Electronic Signatures in Global and National Commerce Act, the New York State Electronic Signatures and Records Act, or any other similar state laws based on the Uniform Electronic Transactions Act.

(Continued on Next Page)

IN WITNESS WHEREOF, the Guarantor has executed this Guaranty as of the day and year first above written.

[GUARANTOR]

By: _____
Name:
Title:

(Continued on Next Page)

Exhibit E

Additional Facilities Details, if applicable

(Continued on Next Page)

Exhibit F

Additional Provisions, if any

Appendix B

Clean Copy Format Tariffs

Section No. IV, Fifth Revised Sheet No.4.000
Section No. IV, Ninth Revised Sheet No.4.001
Section No. IV, Fifth Revised Sheet No.4.030
Section No. IV, Fourth Revised Sheet No.4.031
Section No. IV, Fifth Revised Sheet No.4.032
Section No. IV, Original Sheet No.4.130
Section No. IV, Original Sheet No.4.131
Section No. IV, Original Sheet No.4.132
Section No. VI, Twenty-Ninth Revised Sheet No.6.100
Section No.VI, Original Sheet No.6.190
Section No.VI, Original Sheet No.6.191
Section No. VII, Seventeenth Revised Sheet No.7.000
Section No. VII, Original Sheet No.7.510
Section No. VII, Original Sheet No.7.511
Section No. VII, Original Sheet No.7.512
Section No. VII, Original Sheet No.7.513
Section No. VII, Original Sheet No.7.514
Section No. VII, Original Sheet No.7.515
Section No. VII, Original Sheet No.7.516
Section No. VII, Original Sheet No.7.517
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Section No. VII, Original Sheet No.7.519
Section No. VII, Original Sheet No.7.520
Section No. VII, Original Sheet No.7.521
Section No. VII, Original Sheet No.7.522

GENERAL RULES AND REGULATIONS GOVERNING ELECTRIC SERVICE

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GENERAL RULES AND REGULATIONS
GOVERNING ELECTRIC SERVICE

INDEX

PART III

CONTRIBUTION IN AID OF CONSTRUCTION

3.01 Contribution in Aid of Construction for the Installation of New or Upgraded Facilities:

Where an extension to or upgrade of existing facilities at any voltage level (other than a service drop and/or meter) is required to provide service to a Customer, the Company shall calculate under the formulas set forth below whether a contribution in aid of construction (CIAC) is due from the Customer. A CIAC would be due from the Customer, prior to construction of the requested facilities (unless alternative acceptable payment arrangements are made), as a result of expected incremental revenues from the Customer, together with revenues from other prospective customers to be served from such extension or upgrade, not being sufficient to afford a fair and reasonable return on the cost of making such extension or upgrade. The Company shall use its best judgment in estimating the revenue portion of the formulas which shall be based on an annual period ending not more than five years after the extension or upgrade is placed in service. The Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. If it is determined that the installation of facilities through an existing underground development is for the Company's benefit, the facilities shall be installed underground at the Company's expense. For all of the formulas below, the costs shall include cost of removal and salvage, if applicable. When performing the calculations required in these formulas, the Company may consider whether it is more cost-effective for the requested installation to be placed overhead or underground; if underground installation is more cost effective, then the Company shall be permitted to utilize the four (4) years expected incremental base energy revenue as a direct offset against the cost of the underground. The Company may require alternative payment arrangements for CIAC for large load customers, as set forth in Section 13.07.

(1) Overhead Extension or Upgrade: The following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for $CIAC_{OH}$, the $CIAC_{OH}$ amount shall be set to zero.

$$CIAC_{OH} = \text{Total estimated work order job cost of installing the facilities, excluding service drops and meters} - \text{Four (4) years expected incremental base energy revenue plus (if applicable) four (4) years expected incremental base demand revenue}$$

(2) (a) Residential Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$$CIAC_{UG} = \text{Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities} + CIAC_{OH} \text{ (as above)}$$

For underground residential service, the charges set forth in Part XI, Underground Residential Distribution Policy, provide the portion of the above formula developing the estimated difference in cost using underground facilities vs. overhead facilities.

(Continued on Next Page)

(b) General Service Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$$CIAC_{UG} = \text{Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities} + CIAC_{OH} \text{ (as above)}$$

The Company will designate the point of delivery and the Customer will provide the service entrance conductors and raceway from the Customer's service equipment to the point of delivery designated by the Company located wholly on the Customer's property. For clarity, the Company does not install underground service for non-residential customers.

The actual or estimated costs applied to the formula in subsections (1) and (2) shall be consistent with the standards of the Company's approved Storm Protection Plan.

(3) Extension for Temporary Service: The Customer shall pay extension costs for temporary service in accordance with Rate Schedule TS-1.

(4) Extension for Street or Area Lighting Service: Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, the following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for CIAC, the CIAC amount shall be set to zero.

$$CIAC = \frac{\text{Actual or estimated job cost of new facilities required to provide service excluding lighting facilities}}{\text{Four (4) years expected incremental base energy revenue}}$$

(5) CIAC True-Up:

Within 12 months of the in-service date of the new facility installation or upgrade, an initial end-use Customer that paid CIAC may make a one-time request, in writing, to true-up the CIAC charged by the Company. The Company will true-up CIAC paid to reflect actual construction costs and actual base revenues received at the time the true-up request is made. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base energy and demand revenues received by the Company as of the date of the true-up request and multiplying by four to derive four years expected base revenues. Depending on the true-up results, the initial end-use customer requesting a true-up may be entitled to a refund or charged additional CIAC.

(6) CIAC Prorate:

Within a three year period from the in-service date of the installation of the new or upgraded facilities ("the initial facilities"), the Company will prorate the CIAC paid by the initial end-use customer for the facility installation or upgrade to serve that customer. Prorating will apply to only CIAC payments of $1,500 and above. Customers requiring more than a meter and a service drop for service from the initial facilities (e.g. additional poles or transformers) will be excluded from the CIAC prorate. The initial end-use customer will be charged the full amount of CIAC in accordance with this Part III. Additional customers served by the initial facilities will each pay their prorata share of the CIAC paid by the initial customer. The prorata share will be calculated by first determining the total number of customers involved by adding one (1), representing the initial customer, to the number of additional customers identified by the Company that could be served by the initial facilities. Then each customer's prorata share will be one divided by the total number of customers involved. The Company will refund the prorated collections to the initial end-use customer.

(Continued on Next Page)

3.02 Route and Easement:

For new line extensions, upgrades or service drops, the Company shall select the most economical route, which may be a right of way or easement. Before the Company starts construction, the route chosen must be cleared of all trees, tree stumps and other obstructions by the Customer, at no charge to the Company and be suitable for Company use. The Company will use private property for any such extension or upgrade, once an easement suitable to the Company is granted by the owner of such private property to the Company, without cost, in accordance with the following provisions:

(1) Private Property of Customer: Where more than one pole is located on a customer's property for the sole purpose of supplying service to such customer, an easement for all such poles and for any related facilities, including guys, overhead distribution circuits and overhang, must be furnished by the Customer. The entire length and width of the easement across the Customer's property must be cleared of trees, undergrowth, and other obstructions to access by the Company's vehicles and equipment, prior to installation of the service line by the Company.

(2) Private Property of Third Party: Where, in order to provide service to a Customer, Company facilities are to cross over or be located upon private property not owned by such Customer, or where service to such Customer is to be provided from existing Company facilities so situated, an easement for all such facilities involved, including, but not limited to, poles, guys, overhead distribution circuits and overhang, if any, will be required to be obtained by the Customer prior to such facilities being installed by the Company.

(3) Acquisition, Form and Cost: All such grants shall be obtained by the Customer upon the Company's standard form, properly executed by the grantor, and shall be made without cost to the Company.

3.03 Installation by Customer:

The Customer's installation shall, in its entirety, be installed and maintained in accordance with the requirements of local ordinances pertaining thereto, or of authorities having jurisdiction thereover, or in the absence of such local ordinances or authorities in accordance with the requirements of the National Electrical Safety Code as set forth in Handbook H-43 of the National Bureau of Standards in its present form, or as subsequently revised, amended or superseded; provided, however, that service to any customer over lines and facilities not owned by the Company shall be at the sole option of the Company. Customer installations shall be in accordance with the following provisions:

(1) Inspection by Authorities: The Company recommends that all wiring installations be inspected and approved by an authorized electrical inspector if available; and, where such inspection is required by local ordinance or authority, the Company cannot render service until such inspection has been made and formal notice from the inspecting authority of its approval has been received by the Company.

(2) Inspection by Company: The Company reserves the right to inspect Customer's installation prior to rendering service, and from time to time thereafter; but the Company assumes no responsibility whatsoever for the Customer's installation as a result of any such inspection, and will not be responsible in any way for any defect in Customer's installation, or any part thereof, or for any damage which may result from any such defect.

3.04 Special Service Requirements:

The Company designs and installs its service facilities in accordance with the "Requirements for Electric Service and Meter Installations" contained in the Appendix. Where the Customer requests a more costly service arrangement, such as a remote point of delivery, excess transformer capacity, or any other special requirements, or high demand equipment behind a breaker greater than 60 amps, such as tankless water heaters, kilns, welders, car chargers, etc., the Company will provide such service if feasible and the Customer shall pay the cost in excess of the estimated cost of the standard design.

3.05 Relocation, Removal, or Modification of Existing Facilities:

When, in the judgment of the Company a change in the use or layout of the Customer's premises makes the relocation, removal, or modification, but not an upgrade of the Company's existing facilities necessary, or when such relocation, removal, or modification is requested by the Customer and is consistent with sound utility practices, the Company will relocate, remove, or modify such facilities in a manner acceptable to the Company. The Customer shall pay the Company for all cost associated with any such relocation, removal, or modification based on an invoice prepared by the Company in accordance with standard estimation procedures, unless the removed facilities are unused and at the end of their useful life, as determined by the Company in its sole discretion. If the relocation, removal, or modification is made at the Customer's request, such payment shall be made in advance. If a requested relocation, removal, or modification involves the conversion of an existing residential overhead service to an underground service lateral, the charges and provisions of Section 11.05 of these Rules shall apply.

PART XIII

LARGE LOAD CUSTOMER POLICY

13.01 General

This policy applies to any individual Customer, for either a new or expanded facility, with a Peak Contract Demand forecast reasonably expected to be equal to or in excess of a Monthly Maximum Demand of one hundred thousand (100,000) kilowatts of firm (i.e., not Interruptible or Curtailable) load any time during the Minimum Term.

Customers subject to this policy shall enter into the Large Load Customer Agreement (LLCA) on file with the Florida Public Service Commission, which will specify certain provisions of their electric service, including, but not limited to, load characteristics, customer-specific terms, applicable construction cost recovery terms, and other service details.

Such Customer shall also pay a non-refundable system impact study fee of $150,000 to support the Company's initial analysis and engineering costs to determine the investments and upgrades necessary to serve the Customer's proposed load. Customer shall pay an additional $150,000 for any necessary updates. Customer shall enter into an LLCA or a reimbursement agreement within six months of receipt of the system impact study. If the Customer chooses to first enter into a reimbursement agreement, such agreement shall include provisions that obligate Customer to fully pay for any costs incurred by Company if the Customer does not take electric service.

The obligations of the Company in regard to supplying power are dependent upon its securing and retaining all necessary rights-of-way, privileges, franchises, permits, and equipment for the delivery of such power. The Company shall not be liable to any customer or applicant for power in the event it is delayed in or is prevented from furnishing the power by its failure to secure and retain such rights-of-way, rights, privileges, franchises, permits and equipment.

13.02 Term

Minimum Term shall be for a period of not less than fifteen (15) years, but in no event no longer than twenty (20) years, commencing on the date when permanent service is received. This term may include a transitional load period ("Load Ramp Period"). After the Minimum Term, service under the LLCA shall continue unless cancelled or modified pursuant to the terms hereunder.

13.03 Determination of Minimum Monthly Bill

Monthly Maximum Demand: The Monthly Maximum Demand is defined as the highest total demand indicated in any 30-minute interval during the month.

Grid Demand: Grid Demand shall be equal to the highest Monthly Maximum Demand occurring in the last twelve (12) months including the current month.

Minimum Demand: Minimum Demand shall be between 75% and 85% of the annual Contract Capacity, excluding temporary, construction, bridging and/or commissioning power as agreed to by the Customer and Company. The Contract Capacity may be phased in tranches (and thus change over the course of the Term). For customers served on rate schedules other than LLC-1, a Minimum Billing Energy Volume will also apply. This minimum volume will be based on the Minimum Demand calculation above assuming a projected load factor as agreed upon. All base energy charges will be applied to the Minimum Billing Energy Volume.

Billing Demand: Billing Demand shall be the higher of: (a) the Monthly Maximum Demand in the current month, (b) 90% of the Grid Demand, or (c) the Minimum Demand.

Customer will have no more than the Load Ramp Period to reach its first contract demand amount, at which time the minimum monthly bill will be the sum of the following:

1) applicable customer charge;
2) (a) If the customer is on the LLC-1 rate schedule, Billing Demand multiplied by the base demand rate; or
   (b) If the customer is on any other rate schedule, Minimum Demand multiplied by the base demand rate(s) per the applicable base rate schedule, plus Minimum Billing Energy Volume multiplied by the base energy rate(s) per the applicable base rate schedule;
3) actual kW demand multiplied by each demand rate within the BA-1 tariff;
4) actual kWh consumption multiplied by each fuel and non-fuel energy rate within the customer's tariff and the BA-1 tariff; and
5) applicable taxes and/or fees.

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13.04 Security Requirements

The Customer shall provide security to the Company to secure its potential obligations to the Company. The security amount to be provided is a percentage ("Security Percentage") of the applicable termination payment ("Security Amount"). The Security Amount under the foregoing calculation will be revised annually, and the Customer shall provide the revised amount if it is more than 110% of the current amount held. The Security Amount must be provided in one or more of the following forms:

a. A standby irrevocable Letter of Credit ("LOC"), substantially in the form provided as an attachment to the LLCA. The LOC must be issued by a U.S. bank or the U.S. branch of a foreign bank, which is not affiliated with the Customer or its guarantor, with a credit rating of at least A- from S&P and A3 from Moody's. Such security must be issued for a minimum term of 360 days. The Customer must cause the renewal or extension of the security for additional consecutive terms of 360 days or more no later than 30 days prior to each expiration date of the security. If the security is not renewed or extended as required herein, the Company will have the right to draw immediately upon the LOC and be entitled to hold the amounts so drawn as security. The LOC must be in a format acceptable to and approved by the Company; or

b. Cash for the full Security Amount. Cash provided as security will be non-interest bearing.

The Security Percentage will be determined based on the size of the Termination Payment Obligation or Termination Fee and a credit review of the customer which may include a review of financial statements or other corporate documents as well as rating agency ratings if available. Customers may provide a parent guarantee from the ultimate parent or corporate affiliate of the Customer, substantially in the form provided as an attachment to the LLCA in order to reduce the Security Percentage. If the Customer provides a parent guaranty, the applicable Security Percentage will be based on the credit rating of the guarantor. The guaranty must cover 100% of the damages not covered by a letter of credit or cash security. Customers with weaker credit will receive higher Security Percentages. All Customers, regardless of credit health, will be assigned a Security Percentage of at least 10% if the Termination Payment Obligation or Termination Fee exceeds $100M.

13.05 Early Termination

If Customer terminates the LLCA before reaching full load ramp, the Customer must pay Company its actual costs incurred to provide service ("Termination Payment Obligation"). Once the Customer begins taking service, the Customer shall provide written notice to the Company, no later than two to five years prior to the requested date of termination of service (the length of notice being directly tied to the Term of service for the contract). In such event, service under the LLCA will automatically terminate on the date following the second to fifth annual anniversary of the date of the Customer's termination notice; provided, however, the Customer may be subject to charges for early termination as provided below. If a Customer selects to receive service under another applicable Company firm rate schedule, no termination fee shall be applied but the terms of the LLCA with respect to the Monthly Minimum Bill shall apply until the expiration of the original contract term (i.e., the fifteen to twenty year period that would have expired if the Customer did not change rate schedules); at the end of the original contract term, the LLCA shall be amended to reflect the appropriate Monthly Minimum Bill under the new firm rate schedule. For the avoidance of doubt, the Customer can in no way avoid the calculation of the Monthly Minimum Bill or the other requirements set forth in its initial LLCA by changing rate schedules.

If the Customer terminates service before the expiration of the original contract term, the Customer shall be responsible for payment of a Termination Fee. If the termination occurs during the first twelve years of the contract term, the Termination Fee is equal to three years of Minimum Monthly Bills; if the termination event occurs after year 12 of the contract term, the Termination Fee is equal to two years of Minimum Monthly Bills. Other termination fee provisions will be provided for in the LLCA.

The Company may terminate service under the LLCA at any time if the Customer materially breaches the terms and conditions of its rate schedule, this policy, the LLCA, or the Company's tariff on file with the Florida Public Service Commission. Prior to any such termination, the Company shall notify the Customer in writing at least 90 days in advance and describe the existence and nature of such alleged breach. The Company may then terminate service at the end of the 90-day notice period; provided, however, that if such breach is not reasonably capable of being cured within such 90-day period, then Customer will have additional time (not exceeding an additional 30 days) as is reasonably necessary to cure the breach so long as Customer promptly commences and diligently pursues the cure.

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13.06 Special Terms.

The terms and conditions of service under this policy shall apply upon a request for service by an eligible customer but service to Customers shall not commence until the Company has sufficient capacity to meet the Customer's Contract Capacity requirements. A facility served under this schedule shall generally mean a single point of interconnection. Aggregation of loads under this schedule shall be limited. The Company shall exercise reasonable discretion when choosing to aggregate loads, with such discretion based on factors including, but not limited to, premises sharing one or more of the following: common owner(s), a common parent company, common local electrical infrastructure, physical layout, character of service, end use, and common control.

The Company, in its sole discretion, may negotiate different terms than reflected in this policy.

In addition to the above rules and regulations, all of Company's General Rules and Regulations Governing Electric Service and other applicable portions of its Tariff shall apply to the customers served under this policy, except as specifically modified herein. Service under this policy is subject to (i) orders of Governmental Authorities having jurisdiction, (ii) the provisions of the rate schedule the Customer chooses to take service under; and (iii) the Company's Tariff. Any change approved by the Commission with respect to the foregoing shall be effective on its approval date and shall apply prospectively.

13.07 Contributions In Aid of Construction (CIAC)

Customer shall make all payments required by and calculated pursuant to Commission Rule 25-6.064, F.A.C. and Section 3.01 of the Company's Tariff. Company may, in its discretion depending on the nature of the load, require Customer to pay up to 100% of the total estimated costs to extend service in advance. Those payments are refunded over a period of up to five years, less CIAC that would normally be paid by Customer, as base revenues are collected. Any Customer funds not refunded at end of period (because the Customer's load was insufficient) become nonrefundable.

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INDEX OF RATE SCHEDULES

RATE SCHEDULE LLC-1
LARGE LOAD CUSTOMER GENERAL SERVICE
OPTIONAL HIGH LOAD FACTOR RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, at their option, other than residential, for light and power purposes where billing demand is 1,000 kW or more and where service is supplied at transmission voltage of 230 kV or higher.

Character of Service:

Continuous service, alternating current, 60 cycle, three-phase, at available transmission voltage of 230kV or higher. The Customer will provide and maintain all transformers and related facilities necessary for handling and utilizing the power and energy delivered hereunder. All service required by the Customer at each separate point of delivery served hereunder shall be furnished through one meter at, or compensated to, the available transmission voltage.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Customers that take service under this tariff are not eligible for service under the Economic Development Rider (ED-2) or the Commercial/Industrial Service Rider (CISR-1).

Rate Per Month:

Customer Charge:

Transmission Metering Voltage:	$	1,106.80
Demand Charge:	$	9.80 per kW of Billing Demand
Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Acjustments*:		See Sheet No. 6.105 and 6.106

Energy Charge:

Non-Fuel Energy Charge:	1.040¢ per kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Acjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Contract Demand:

The Contract Demand shall be the kW of demand specified in the applicable tariff agreement.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period. However, the Billing Demand shall not be less than the greater of: (1) 90% of the maximum monthly 30-minute kW demand during the preceding 11 billing months, (2) 75% of the Contract Demand, or (3) 1,000 kW.

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE LLC-1
LARGE LOAD CUSTOMER GENERAL SERVICE
OPTIONAL HIGH LOAD FACTOR RATE
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge plus the Demand Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of thirty-six (36) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules; provided, however, that the overall term of customer's service shall be set forth in the Large Load Customer Agreement, if required.

Customers taking service under another Company rate schedule who elect to transfer to this rate must remain on this rate for a minimum term of thirty-six (36) months.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company shall, under the provisions of this rate schedule, require execution of a form tariff agreement. Whenever the customer increases their electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 0.96% per month times the installed cost of such additional equipment.

3. The Company may require customers seeking service of 50 MW or greater at one or more aggregated premises, or whose demand is reasonably expected to grow to this level, and require significant production, transmission, and/or distribution investments by the Company for the provision of service, to provide the Company appropriate financial and/or performance and credit assurance at the Company's discretion. For customer sites existing on the Company's system as of December 31, 2024, this provision will not impose any additional financial and/or performance and credit requirements beyond those included in the Company's General Rules and Regulations Governing Electric Service.

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INDEX OF STANDARD CONTRACT AND OTHER AGREEMENT FORMS

LARGE LOAD CUSTOMER AGREEMENT

THIS AGREEMENT is made this _____ day of _____, 20 ____, between _____ ("Customer"), and Duke Energy Florida, LLC ("Company"). Company and Customer are hereinafter referred to individually as a "Party" and together as the "Parties."

WITNESSETH:

WHEREAS, Company is an electric utility subject to the jurisdiction of the Florida Public Service Commission ("Commission");

WHEREAS, Customer is _____; and

WHEREAS, the Customer seeks retail electric service for a proposed facility projected to have new or incremental load of 100 MW or more at a Single Location ("Customer Facility").

NOW THEREFORE, in consideration of the mutual covenants expressed herein, Company and Customer agree as follows:

1. Applicability. This Agreement is not applicable to, and does not provide for the interconnection or delivery of, back-up or alternative generation located on the Customer's side of the point of delivery that serves the Customer Facility (such generation "Behind the Meter Generation"). Except as necessary to prevent damage to the Company Facilities or the Company System, under no circumstances including during an Emergency, will Behind the Meter Generation be delivered to and injected into the Company System unless otherwise mutually agreed to by separate agreement between Company and Customer consistent with all Applicable Law and the Company Tariff.

2. Definitions.

a. **Applicable Law** means all applicable federal, state and local laws, statutes, codes, ordinances, regulations, rules, judicial orders, administrative order, and other duly authorized actions of any governmental entity having jurisdiction over a Party or the Parties.
b. **Behind the Meter Generation** has the meaning set forth in Paragraph 1.
c. **Billing Demand** has the meaning set forth in section 13.03 of the Large Load Customer Policy.
d. **CIAC** has the meaning set forth in Paragraph 9.
e. **Company** has the meaning set forth in the preamble.
f. **Company Costs** has the meaning set forth in Paragraph 8a.
g. **Company Tariff** means the Company's tariff on file with and approved by the Commission, as may be amended.
h. **Confidentiality Agreement** has the meaning set forth in Paragraph 16.
i. **Customer** has the meaning set forth in the preamble.
j. **Customer Facility** has the meaning set forth in the third Whereas Clause.
k. **Customer-Requested Load Ramp** has the meaning set forth in Paragraph 3c.
l. **Event of Default** has the meaning set forth in Paragraph 22.
m. **In-Service Date** means the first date the customer reaches Peak Electrical Load, pursuant to the Customer-Requested Load Ramp.
n. **LOC** has the meaning set forth in Paragraph 10a.
o. **Minimum Billing Demand** has the meaning set forth in Paragraph 12.
p. **Minimum Billing Energy Volume** has the meaning set forth in section 13.03 of the Large Load Customer Policy.
q. **Minimum Term** has the meaning set forth in Paragraph 5.
r. **Minimum Monthly Bills** means the sum of the following: (1) applicable customer charge; (2) (a) if the customer is on the LLC-1 rate schedule, Billing Demand multiplied by the base demand rate; or (b) if the customer is on any other rate schedule, Minimum Demand multiplied by the base demand rate(s) per the applicable base rate schedule, plus Minimum Billing Energy volume multiplied by the base energy rate(s) per the applicable base rate schedule; (3) actual kW demand multiplied by each demand rate within the BA-1 tariff; (4) actual kWh consumption multiplied by each fuel and non-fuel energy rate within the customer's tariff and the BA-1 tariff; and (5) applicable taxes and/or fees.

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2. Definitions (continued).

s. **Parent Guaranty** has the meaning set forth in Paragraph 10.
t. **Peak Contract Demand** has the meaning set forth in Paragraph 3c.
u. **Permanent Service** has the meaning set forth in Paragraph 3c.
v. **Security** means cash, an LOC, or a Parent Guaranty, as required in Paragraph 10.
w. **Security Amount** has the meaning set forth in Paragraph 10.
x. **Security Percentage** has the meaning set forth in Paragraph 10.
y. **Taxes** has the meaning set forth in Paragraph 3b.
z. **Termination Delay Damages** has the meaning set forth in Paragraph 8c.
aa. **Termination Fee** has the meaning set forth in Paragraph 8b.
bb. **Termination Liquidated Damages** has the meaning set forth in Paragraph 8d.
cc. **Termination Payment Obligation** has the meaning set forth in Paragraph 8a.
dd. **Termination Period** has the meaning set forth in Paragraph 23.

3. Rates and Service.

a. Customer shall receive and pay for electric service and energy from Company at the Customer Facility, at the following location: _____, in accordance with the terms and provisions of Company's applicable Rate Schedule _____ as the same is on file, from time to time, with the Commission.

b. Company may charge and Customer will pay applicable national, state or local sales or use taxes or value added taxes that Company is legally obligated to charge ("Taxes"), provided that such Taxes are stated on the invoice that Company provides to Customer and Company's invoices state such Taxes separately and meet the requirements for a valid tax invoice. Customer may provide Company with an exemption certificate or equivalent information acceptable to the relevant taxing authority, in which case, Customer will not charge and or collect the Taxes covered by such certificate. Customer may deduct or withhold any Taxes that Customer may be legally obligated to deduct or withhold from any amounts payable to Company under this Agreement, and payment to Company as reduced by such deductions or withholdings will constitute full payment and settlement to Company of amounts payable under this Agreement. Throughout the term of this Agreement, Company will provide Customer with any forms, documents, or certifications as may be required for Customer to satisfy any information reporting or withholding tax obligations with respect to any payments under this Agreement.

c. Service shall be at a single point of delivery, said point of delivery to be _____. Customer commits that its facility being served under this Agreement will reach a Peak Contract Demand of approximately _____ MW, according to the load ramp schedule on the attached **Exhibit A** (such load ramp, the "Customer-Requested Load Ramp"). Customer requests construction electric service on or about _____ and permanent electric service ("Permanent Service") as outlined on the Customer-Requested Load Ramp in **Exhibit A**. Company will deliver "commissioning/bridging power" in the amount of ___ MW by _____(month) _____(year). Company's obligation to deliver electricity as covered in this Agreement on the agreed upon date, and all the Customer's obligations under this Agreement, are contingent upon the Company's receiving third party rights-of-way, privileges, franchises, permits and the necessary equipment in sufficient time to install it on or before that date. Customer acknowledges that Company's ability to achieve the requested timelines is dependent on timely issuance of notices to proceed by Customer, prompt and timely provision of information from Customer to Company, no material changes in site plans, site access, equipment availability, and other circumstances, including governmental permitting and certificates, many of which are outside of Company's control. Company will work diligently to meet Customer's requested timelines but does not guarantee such timelines can be met. Customer agrees and acknowledges that events beyond Company's reasonable control may delay the provision of the requested services and agrees to hold Company harmless for any delays caused by such events beyond Company's reasonable control.

4. Electricity Supply. Unless otherwise determined by the Company, electricity supplied by the Company hereunder shall be in the form of three phase, alternating current of approximately 60 hertz frequency and at approximately ___ kv. The maintenance by the Company of electricity available to the Customer in the above form, and in the quantity applied for, at the point of delivery defined above, shall constitute delivery by Company of the electricity applied for whether or not the Customer makes any use thereof.

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5. Minimum Term. The Minimum Term shall be from the date when the first contract capacity is reached (as set forth on Exhibit A) through and including the _____(__th)[1] anniversary of the date when the first contract capacity is reached. After the Minimum Term, electric service under this Agreement shall continue until terminated by either Company or Customer upon written notice consistent with the notice provisions in Paragraph 17. If Customer fails to give such notice, Customer shall be responsible for termination fees as set forth in Paragraph 8.

6. Notice to Terminate. Customer must provide notice in accordance with Paragraph 17 at least _____ years[2] in advance of terminating service. Customer may be responsible for termination fees as set forth in Paragraph 8.

7. Company Termination. Company may terminate service under this Agreement at any time due to a Customer Event of Default pursuant to Paragraph 22.

8. Early Termination.

a. If Customer provides written notice to Company at any time prior to the In-Service Date that Customer no longer intends to purchase electric power from Company, or will no longer require service to meet the load (at any milestone date) specified in **Exhibit A**, Customer shall reimburse Company for Company's actual costs incurred or committed by Company associated with the work in preparing to provide electric service to the site ("Company Costs") as estimated in **Exhibit B** ("Termination Payment Obligation"). Customer acknowledges and agrees that any cost estimates set forth herein or previously disclosed are non-binding and that the actual costs to perform the work may exceed the projected costs. For the Customer, Company will use commercially reasonable efforts to mitigate all costs incurred. Company will invoice Customer in writing and provide reasonable supporting material of all Company Costs within sixty (60) days of receiving the written notice of termination. Customer will reimburse Company for all costs within forty-five (45) days of receiving such invoice.

b. In the event (i) Customer terminates this Agreement after the In-Service Date and prior to the end of the Minimum Term; or (ii) Company terminates this Agreement pursuant to Paragraph 7, then the Customer shall be responsible for payment of a "Termination Fee." If the termination event occurs during the first twelve years of the Minimum Term, the Termination Fee is equal to three years of Minimum Monthly Bills; if the termination event occurs after year 12 of the Term, the Termination Fee is equal to two years of Minimum Monthly Bills.

c. In the event Customer terminates this Agreement after the In-Service Date, but fails to give the advance notice required in Paragraph 6, in addition to the Termination Fee referenced in Paragraph 8b, the Customer shall also be responsible for payment of termination delay damages equal to the Minimum Monthly Bills that would have been paid by the Customer over the ___ year notice period "Termination Delay Damages."

d. For the avoidance of doubt, the Parties acknowledge and agree that it would be extremely difficult and impracticable under the presently known and anticipated facts and circumstances to ascertain and fix the actual damages the Company would incur if the Customer reduces its contract demand, or otherwise terminates this Agreement prior to the expiration of the Minimum Term of the Agreement. Accordingly, if the Customer takes such triggering action specified in Paragraph 8 hereunder, the Company's remedy for such breach shall be to recover from the Customer, as liquidated damages, and not as a penalty, the applicable Termination Fee or Termination Payment Obligation set forth in Paragraph 8 of this Agreement ("Termination Liquidated Damages") as its sole and exclusive remedy for the Customer's early termination of this agreement. The Termination Liquidated Damages shall not limit the Company's remedies for other breaches, actions or omissions of the Customer. The Termination Liquidated Damages shall be due and payable by the Customer to the Company within forty-five (45) days after written demand by the Company. In addition to its other rights and remedies, the Company shall have the right to offset the amount of any unpaid Termination Liquidated Damages plus interest from the date the payment was due, to be calculated at the published Wall Street Journal Prime Rate plus 1.5%, simple interest per annum, against any amounts due or that may become due the Customer under the Agreement.

[1] The range for the Minimum Term is set out in Section 13.02 of the Large Load Customer Policy.
[2] The range for the notice is set out in Section 13.05 of the Large Load Customer Policy.

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9. Customer Facilities. Within forty-five days from the date of this Agreement, the Customer shall make all Contributions-In-Aid-of-Construction ("CIAC") payments required by and calculated pursuant to Rule 25-6.064, F.A.C. and the Company's Tariff.

10. Security Requirements. Customer shall provide Security to the Company to secure its obligations hereunder to the Company. The security amount to be provided is a percentage ("Security Percentage") of the applicable Termination Payment Obligation or Termination Fee ("Security Amount"). The Security Amount under the foregoing calculation will be revised annually, and the Customer shall provide the revised amount if it is more than 110% of the current amount held by the Company. The Security Amount must be provided in one or more of the following forms:

a. A standby irrevocable Letter of Credit ("LOC"), substantially in the form provided as **Exhibit C** to this Agreement. The LOC must be issued by a U.S. bank or the U.S. branch of a foreign bank, which is not affiliated with the Customer or its guarantor, with a credit rating of at least A- from S&P and A3 from Moody's. Such security must be issued for a minimum term of 360 days. The Customer must cause the renewal or extension of the security for additional consecutive terms of 360 days or more no later than 30 days prior to each expiration date of the security. If the security is not renewed or extended as required herein, the Company will have the right to draw immediately upon the LOC and be entitled to hold the amounts so drawn as security. The LOC must be in a format acceptable to and approved by the Company; or

b. Cash. Cash provided as security will be non-interest bearing.

The Security Percentage will be determined based on the size of the Termination Fee and a credit review of the Customer, which may include a review of financial statements or other corporate documents as well as rating agency ratings if available. Customers may provide a guaranty from the ultimate parent or corporate affiliate of the Customer, substantially in the form provided as **Exhibit D** to this Agreement ("Parent Guaranty") in order to reduce the Security Percentage. If the Customer provides a Parent Guaranty, the applicable Security Percentage will be based on the credit rating of the guarantor. The guaranty must cover 100% of the Security Amount not covered by an LOC or cash security. All Customers, regardless of relative creditworthiness, will be assigned a Security Percentage of at least 10% if the Security Amount exceeds $100M.

11. Failure or Deficiency of Security. If at any point during the term of this Agreement, the Security fails to meet the requirements set forth above, Customer shall replace the Security, as applicable, within thirty (30) business days of receipt of notice from Company requesting such action with an LOC, cash security, or Parent Guaranty, as applicable, meeting the requirements described herein. Customer may not provide a Parent Guaranty in place of an LOC that does not meet the requirements described herein. The Security shall remain in full force and effect until all obligations of the Agreement have been satisfied. Customer acknowledges and agrees that Security shall be a source of non-reimbursable funds for Company in the event Customer does not fulfill its obligations to Company under this Agreement. Customer acknowledges and agrees that Company shall have the right to draw on and retain the full amount of Security if fewer than 30 days remain until the Security's expiration and the Security has not been renewed. Company will release or refund to Customer the Security provided under this Agreement within 30 days after Customer's satisfaction of all obligations under this Agreement or termination of this Agreement. Company may require Customer to adjust the Security to conform to any amendments to this Agreement.

12. Minimum Billing Demand. From inception of service until the expiration of the Minimum Term, the minimum billing demand will be __%[3] of the contract demand established by **Exhibit A** to this Agreement. On and after the expiration of the Minimum Term, the minimum billing demand shall be established pursuant to the Large Load Customer rate schedule, or such equivalent rate schedule applicable to the Customer at that time.

[3] The range for the minimum billing demand is set out in Section 13.03 of the Large Load Customer Policy.

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13. Amendment. If the Customer requests an amendment to the Agreement that reduces contract demand before the expiration of the initial term of the Agreement, a termination charge will apply as reflected in Paragraph 8.

14. Commission Rules and Tariffs. This Agreement will be governed by and construed according to the laws of the State of Florida, the Commission's Rules, and the currently effective tariffs of Company, as applicable. This Agreement and the applicable Commission service regulations, rules, and tariffs, are subject to changes or substitutions, either in whole or in part, made from time to time by a legally effective filing of the Company with, or by order of, the regulatory authority having jurisdiction, and each party to this Agreement reserves the right to seek additional changes or substitutions to this Agreement, in accordance with law, from such regulatory authority. Unless specified otherwise, any such changes or substitutions shall become effective immediately and shall nullify all prior provisions in conflict therewith.

15. Additional Facilities. In connection with electric service hereunder, if Customer requests Company to furnish and maintain required additional facilities to provide an enhanced level of electric service (incremental to the standard scope of delivery), the provisions of **Exhibit E** will apply.

16. Confidentiality. With respect to the treatment of confidential information, the Parties shall remain subject to that certain Confidentiality Agreement by and between the Parties dated as of _____ (the "Confidentiality Agreement"). The Confidentiality Agreement is hereby incorporated by reference into this Agreement.

17. Notice. Any notices to be sent or given hereunder by either Party shall in every case be in writing and shall be deemed properly served if (a) delivered personally to the recipient, (b) sent to the recipient by reputable express courier service (charges paid), (c) mailed to the recipient by registered or certified mail, return receipt requested and postage paid, or (d) sent to the recipient by email. Such notices shall be sent to the addresses indicated below or such other address or to the attention of such other person as the recipient has indicated by prior written notice to the sending party in accordance with this Agreement:

To Customer:	To Company:
_____ Attn: _____ _____ _____ Email: _____	Duke Energy Florida, LLC Attn: _____ _____ _____ Email: _____

18. Limitation of Liability. TO THE GREATEST EXTENT PERMITTED BY APPLICABLE LAW, NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY UNDER ANY CIRCUMSTANCES FOR INCIDENTAL, INDIRECT, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES (INCLUDING LOST OPPORTUNITIES OR PROFITS) OR PUNITIVE DAMAGES, EXCEPT FOR ANY LIABILITY ARISING OUT OF (A) ITS INDEMNIFICATION OBLIGATIONS UNDER THIS AGREEMENT, (B) ITS FRAUD, (C) TO THE EXTENT ANY EXPRESS REMEDIES SPECIFICALLY SET FORTH HEREIN COULD OTHERWISE BE DEEMED TO BE SUCH DAMAGES, INCLUDING ANY LIQUIDATED DAMAGES ARISING HEREUNDER, OR (D) ITS GROSS NEGLIGENCE, OR RECKLESS OR WILLFUL MISCONDUCT, INCLUDING WILLFUL BREACH OF THIS AGREEMENT. FOR THE AVOIDANCE OF DOUBT, COMPANY IS NOT LIABLE FOR ANY LOSS, COST, DAMAGE, OR EXPENSE TO CUSTOMER OCCASIONED BY ANY FAILURE TO SUPPLY ELECTRICITY ACCORDING TO THE TERMS OF THIS AGREEMENT OR BY ANY INTERRUPTION OR REVERSAL OF THE SUPPLY OF ELECTRICITY, IF SUCH FAILURE, INTERRUPTION, OR REVERSAL IS DUE TO STORM, LIGHTNING, FIRE, FLOOD, DROUGHT, STRIKE OR ANY CAUSE BEYOND THE CONTROL OF THE COMPANY OR ANY OTHER CAUSE EXCEPT GROSS NEGLIGENCE OR WILLFUL MISCONDUCT ON THE COMPANY'S PART.

(Continued on Next Page)

19. Indemnification and Hold Harmless. Customer hereby assumes responsibility for, and shall indemnify, defend, and hold the Company harmless against, all liability, claims, judgments, losses, costs, and expenses for injury, loss or damage to persons or property including personal injury or property damage to the Customer, Customer's employees and any other third party to the extent caused by the Customer's negligent or intentional acts, errors or omissions related to the use of the Customer's equipment or otherwise arising from or related to its electric power service under this Agreement.

20. Jurisdiction. This Agreement is subject to the jurisdiction of the Commission as part of the provision of retail electric service by the Company to the Customer pursuant to the Company's Tariff.

21. Dispute Resolution and Venue. If a dispute arises between the Parties regarding this Agreement, either Party will give written notice to the other Party. If the Parties are unable to resolve the dispute between themselves within sixty (60) days, either Party may submit the dispute to a court of competent jurisdiction in Florida or in the United States District Court having jurisdiction in Florida, and each Party agrees that each such court shall have personal jurisdiction over it with respect to such proceeding, and waives any objections it may have, and expressly consents, to such personal jurisdiction; provided, however, that any Party may assert that proper jurisdiction for the resolution of the dispute is before the Commission.

22. Events of Default. The occurrence with respect to a Party of any of the following events or conditions constitutes an event of default with respect to such Party (an "Event of Default"):

a. Such Party becomes Bankrupt;
b. Such Party assigns or transfers this Agreement other than in accordance with Paragraph 26.
c. Customer materially breaches any provision of this Agreement, Rate Schedule _____, or the Company's Tariff and fails to cure any such breach within ninety (90) days after written notice by Company of the existence and nature of such alleged breach; provided, however, that if such breach is not reasonably capable of being cured within such ninety (90) day period, then Customer will have additional time (not exceeding an additional thirty (30) days) as is reasonably necessary to cure the breach so long as Customer promptly commences and diligently pursues the cure; and
d. Company materially breaches any provision of this Agreement and fails to cure any such breach within ninety (90) days after written notice by Company of the existence and nature of such alleged breach; provided, however, that if such breach is not reasonably capable of being cured within such ninety (90) day period, then Company will have additional time (not exceeding an additional thirty (30) days) as is reasonably necessary to cure the breach so long as Company promptly commences and diligently pursues the cure.

23. Termination for Event of Default. If a Party fails to cure an Event of Default within the applicable cure period, and the default is not contested pursuant to the dispute resolution process set forth in Paragraph 21, the non-defaulting Party will have the right to terminate this Agreement; provided, however, that the Company shall notify the Customer at least ninety (90) days in advance of such termination and describe the Customer's failure to comply. The Company may then terminate service under this Agreement at the end of the ninety (90) day notice period (the "Termination Period"); provided, if the Customer cures the Event of Default or other compliance deficiencies described by the Company, to the Company's satisfaction in its sole discretion, prior to the end of the Termination Period, the Company shall not terminate the Agreement.

24. Survival. In addition to any other provisions of this Agreement that, by their terms, survive the termination of this Agreement, the following rights, obligations, or provisions survive the termination of this Agreement: (i) obligations of a Party to the other Party to pay any amounts or to perform any duties or obligations that accrued or arose prior to, that directly resulted from, or that contemplate performance following, the termination of this Agreement; (ii) Paragraph 8; (iii) Paragraph 17 (iv) Paragraph 19 (which survive through the conclusion of the statute of limitations period applicable to any potential third-party claim or the resolution of any then outstanding third party claim, if later); (v) Paragraph 21; (vi) Paragraph 18; and (vii) Paragraph 14.

(Continued on Next Page)

25. Integration. For the avoidance of doubt, this Agreement sets forth the entire understanding of the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous oral or written agreements and commitments between the Parties with respect to the provision of electric power to the site.

26. Assignment. Neither Party may assign this Agreement, nor may it assign any interest herein, without the other Party's express prior written consent, which consent may be withheld in such Party's sole discretion, except that either Party may assign this Agreement or any interest herein to (a) any of its affiliates or (b) its successor by merger or an entity acquiring all or substantially all of its assets. Nothing herein is intended to nor be construed as creating: (i) a partnership, joint venture, or other legal entity, or (ii) any agency or continuing relationship between the Parties, other than the contractual relationship expressly and specifically set forth herein. Nothing in this Agreement gives any person or entity, other than the Parties, any legal or equitable right, remedy, or claim under or with respect to any provision of this Agreement. This agreement shall be binding upon, and extend to, the heirs, successors and assigns of the respective Parties hereto.

27. Authority. Each person signing on behalf of Company and Customer represents to the other that such person has all requisite authority to execute and deliver this Agreement to the other and to bind the signatory's respective party to perform the obligations prescribed by this Agreement.

28. Counterparts. This Agreement may be executed by Company and Customer in separate counterparts via wet signature or electronically, each executed copy will be an original, and all such counterparts will together be one and the same instrument.

29. Additional provisions, if any, are included in **Exhibit F**.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed and sealed in their names, the day and year first above written.

Duke Energy Florida, LLC

By: _____

Date: _____

_____

By: _____

Date: _____

(Continued on Next Page)

Exhibit A

Customer-Requested Load Ramp

(Continued on Next Page)

Exhibit B

Company Costs to Serve Customer Facility

(Continued on Next Page)

Exhibit C

Form Letter of Credit

[LETTERHEAD OF ISSUING BANK]

Irrevocable Standby Letter of Credit No.: _____

Date: _____

Beneficiary:
[Duke Energy legal entity name]
c/o Duke Energy Corporation
Attention: Chief Risk Officer (DEP-16A)
525 S. Tryon Street
Charlotte, NC 28202

Ladies and Gentlemen:

By the order of:

Applicant:
_____
_____
_____

We hereby issue in your favor our irrevocable letter of credit No.: _____ ("Letter of Credit") for the account of _____ (the "Applicant") for an amount or amounts not to exceed _____ US Dollars in the aggregate (US$_____) available by your drafts at sight drawn on [Issuing Bank] effective _____ and expiring at our office on _____ (which date, as may be extended in the manner provided herein is referred to as the "Expiration Date"). This Letter of Credit shall be automatically extended, without amendment, for successive one (1) year periods unless we provide Beneficiary with not less than sixty (60) days' prior written notice by overnight courier to the address set forth above that we elect not to extend this Letter of Credit. Upon receipt by the Beneficiary of any such notice not to extend this Letter of Credit and notwithstanding anything in this Letter of Credit to the contrary, the Beneficiary may draw any or the entire amount available hereunder by presenting drawing documents in compliance with the terms and conditions of this Letter of Credit.

Funds under this Letter of Credit are available against your draft(s), in the form of attached Annex 1, mentioning our letter of credit number and presented at our office located at [Issuing Bank's address must be in US] and accompanied by a certificate in the form of attached Annex 2 with appropriate blanks completed, purportedly signed by an authorized representative of the Beneficiary, on or before the Expiration Date in accordance with the terms and conditions of this Letter of Credit. Partial drawings under this Letter of Credit are permitted.

(Continued on Next Page)

We hereby undertake to promptly honor your drawing(s) presented in compliance with the terms of this Letter of Credit, up to the amount then available herein, in no event will payment exceed the amount then available to be drawn under this Letter of Credit.

We engage with you that drafts drawn under and in conformity with the terms of this Letter of Credit will be duly honored on presentation if presented on or before the Expiration Date. Presentation at our office includes presentation in person, by certified, registered, or overnight mail.

Except as stated herein, this undertaking is not subject to any agreement, condition or qualification. The obligation of [Issuing Bank] under this Letter of Credit is the individual obligation of [Issuing Bank] and is in no way contingent upon reimbursement with respect hereto.

This Letter of Credit is subject to the International Standby Practices 1998, International Chamber Of Commerce Publication No. 590 ("ISP98"). Matters not addressed by ISP98 shall be governed by the laws of the state of New York.

We shall have a reasonable amount of time, not to exceed two (2) business days following the date of our receipt of drawing documents, to examine the documents and determine whether to take up or refuse the documents and to inform you accordingly.

Kindly address all communications with respect to this Letter of Credit to [Issuing Bank's contact information], specifically referring to the number of this Letter of Credit.

All banking charges are for the account of the Applicant.

With the exception of increases in the amount or extensions of the expiry date, this letter of credit may not be amended, changed or modified without the consent of the beneficiary.

This letter of credit is transferable, and we agree to consent to its transfer, subject to our standard terms of transfer and your payment to us of our standard transfer fee.

Very truly yours
[Issuing Bank]

_____ _____

Authorized Signer Authorized Signer

(Continued on Next Page)

This is an integral part of letter of credit number: *[irrevocable standby letter of credit number]*

ANNEX 1

FORM OF SIGHT DRAFT

[Insert date of sight draft]

To: *[Issuing Bank's name and address]*

For the value received, pay to the order of _____ by wire transfer of immediately available funds to the following account:

[name of account]
[account number]
[name and address of bank at which account is maintained]
[aba number]
[reference]

The following amount:

[insert number of dollars in writing] United States Dollars
(US$ *[insert number of dollars in figures]*)

Drawn upon your irrevocable letter of credit No. *[irrevocable standby letter of credit number]* dated *[effective date]*

[Beneficiary]

By: _____
Title: _____

(Continued on Next Page)

This is an integral part of letter of credit number: *[irrevocable standby letter of credit number]*

ANNEX 2

FORM OF CERTIFICATE

[Insert date of certificate]

To: *[issuing bank's name and address]*

Duke Energy [ ]_____ (the "Beneficiary") is drawing the funds requested under this draft based on the below specified draw condition:

[check appropriate draw condition]

[_____] Pursuant to that certain [Name of Agreement] between Beneficiary and [Insert counterparty's Name] dated as of _____ (the "Agreement"), Beneficiary is entitled to the draw of the funds requested

Or

[_____] Applicant has failed to extend or replace the Letter of Credit and/or provide other acceptable replacement collateral as required in the Agreement, and less than thirty (30) days remain prior to the expiration of the Letter of Credit, wherefore Beneficiary hereby demands payment of US$_____ to be held as collateral until Beneficiary is provided with a replacement letter of credit or other acceptable collateral.

Duke Energy [ ]_____

By: _____

Title:_____

(Continued on Next Page)

Exhibit D

Form Parent Guaranty

THIS GUARANTY AGREEMENT (this "Guaranty"), dated as of [date], is issued and delivered by **[GUARANTOR'S NAME]**, a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Guarantor"), for the account of [ENTITY NAME], a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Obligor"), and for the benefit of **[ENTITY NAME]**, a [STATE OF INCORPORATION] [ENTITY TYPE] (the "Beneficiary").

Background Statement

WHEREAS, the Beneficiary and Obligor entered into that certain [NAME OF AGREEMENT], dated _____ (the "Agreement"); and

WHEREAS, Beneficiary has required that the Guarantor deliver to the Beneficiary this Guaranty as an inducement to enter into the Agreement.

Agreement

NOW, THEREFORE, in consideration of the foregoing and for good and valuable consideration, the Guarantor hereby agrees as follows:

1. Guaranty. Subject to any rights, setoffs, counterclaims and any other defenses that the Guarantor expressly reserves to itself under this Guaranty, the Guarantor absolutely and unconditionally guarantees the timely payment of the Obligor's payment obligations under the Agreement (the "Guaranteed Obligations").

Subject to the other terms of this Guaranty, the liability of the Guarantor under this Guaranty is limited to payments expressly required to be made under the Agreement, and except as specifically provided therein, the Guarantor shall not be liable for or required to pay any consequential or indirect loss (including but not limited to loss of profits), exemplary damages, punitive damages, special damages, or any other damages or costs.

2. Effect of Amendments. The Guarantor agrees that the Beneficiary and the Obligor may modify, amend and supplement the Agreement and that the Beneficiary may delay or extend the date on which any payment must be made pursuant to the Agreement or delay or extend the date on which any act must be performed by the Obligor thereunder, all without notice to or further assent by the Guarantor, who shall remain bound by this Guaranty, notwithstanding any such act by the Beneficiary.

3. Waiver of Rights. The Guarantor expressly waives (i) protest, (ii) notice of acceptance of this Guaranty by the Beneficiary, and (iii) demand for payment of any of the Guaranteed Obligations.

4. Reservation of Defenses. Without limiting the Guarantor's own defenses and rights hereunder, the Guarantor reserves to itself all rights, setoffs, counterclaims and other defenses that the Obligor may have to payment of all or any portion of the Guaranteed Obligations except defenses arising from the bankruptcy, insolvency, dissolution or liquidation of the Obligor and other defenses expressly waived in this Guaranty.

5. Settlements Conditional. This guaranty shall remain in full force and effect or shall be reinstated (as the case may be) if at any time any monies paid to the Beneficiary in reduction of the indebtedness of the Obligor under the Agreement have to be repaid by the Beneficiary by virtue of any

(Continued on Next Page)

provision or enactment relating to bankruptcy, insolvency or liquidation for the time being in force, and the liability of the Guarantor under this Guaranty shall be computed as if such monies had never been paid to the Beneficiary.

6. Notice. The Beneficiary will provide written notice to the Guarantor if the Obligor defaults under the Agreement.

7. Primary Liability of the Guarantor. The Guarantor agrees that the Beneficiary may enforce this Guaranty without the necessity at any time of resorting to or exhausting any other security or collateral. This is a continuing Guaranty of payment and not merely of collection.

8. Representations and Warranties. The Guarantor represents and warrants to the Beneficiary as of the date hereof that:

a. The Guarantor is duly organized, validly existing and in good standing under the laws of the jurisdiction of its incorporation and has full power and legal right to execute and deliver this Guaranty and to perform the provisions of this Guaranty on its part to be performed;

b. The execution, delivery and performance of this Guaranty by the Guarantor have been and remain duly authorized by all necessary corporate action and do not contravene any provision of its certificate of incorporation or by-laws or any law, regulation or contractual restriction binding on it or its assets;

c. All consents, authorizations, approvals, registrations and declarations required for the due execution, delivery and performance of this Guaranty have been obtained from or, as the case may be, filed with the relevant governmental authorities having jurisdiction and remain in full force and effect, and all conditions thereof have been duly complied with and no other action by, and no notice to or filing with, any governmental authority having jurisdiction is required for such execution, delivery or performance; and

d. This Guaranty constitutes the legal, valid and binding obligation of the Guarantor enforceable against it in accordance with its terms, except as enforcement hereof may be limited by applicable bankruptcy, insolvency, reorganization or other similar laws affecting the enforcement of creditors' rights or by general equity principles.

9. Nature of Guaranty. The Guarantor hereby agrees that its obligations hereunder shall be unconditional irrespective of the impossibility or illegality of performance by the Obligor under the Agreement; the absence of any action to enforce the Agreement; any waiver or consent by Beneficiary concerning any provisions of the Agreement; the rendering of any judgment against the Obligor or any action to enforce the same; any failure by Beneficiary to take any steps necessary to preserve its rights to any security or collateral for the Guaranteed Obligations; the release of all or any portion of any collateral by Beneficiary; or any failure by Beneficiary to perfect or to keep perfected its security interest or lien in any portion of any collateral.

10. Subrogation. The Guarantor will not exercise any rights that it may acquire by way of subrogation until all Guaranteed Obligations shall have been paid in full. Subject to the foregoing, upon payment of all such Guaranteed Obligations, the Guarantor shall be subrogated to the rights of Beneficiary against the Obligor, and Beneficiary agrees to take at the Guarantor's expense such steps as the Guarantor may reasonably request to implement such subrogation.

(Continued on Next Page)

11. Term of Guaranty. This Guaranty shall remain in full force and effect until the earlier of (i) such time as all the Guaranteed Obligations have been discharged, and (ii) [date] (the "Expiration Date"); provided however, the Guarantor will remain liable hereunder for Guaranteed Obligations that were outstanding prior to the Expiration Date.

12. Governing Law. This Guaranty shall be governed by and construed in accordance with the internal laws of the State of New York without giving effect to principles of conflicts of law.

13. Expenses. The Guarantor agrees to pay all reasonable out-of-pocket expenses (including the reasonable fees and expenses of the Beneficiary's counsel) relating to the enforcement of the Beneficiary's rights hereunder in the event the Guarantor disputes its obligations under this Guaranty and it is finally determined (whether through settlement, arbitration or adjudication, including the exhaustion of all permitted appeals), that the Beneficiary is entitled to receive payment of a portion of or all of such disputed amounts.

14. Waiver of Jury Trial. The Guarantor and the Beneficiary, through acceptance of this Guaranty, waive all rights to trial by jury in any action, proceeding or counterclaim arising or relating to this Guaranty.

15. Entire Agreement; Amendments. This Guaranty integrates all of the terms and conditions mentioned herein or incidental hereto and supersedes all oral negotiations and prior writings in respect to the subject matter hereof. This Guaranty may only be amended or modified by an instrument in writing signed by each of the Guarantor and the Beneficiary.

16. Headings. The headings of the various Sections of this Guaranty are for convenience of reference only and shall not modify, define or limit any of the terms or provisions hereof.

17. No Third-Party Beneficiary. This Guaranty is given by the Guarantor solely for the benefit of the Beneficiary and is not to be relied upon by any other person or entity.

18. Assignment. Neither the Guarantor nor the Beneficiary may assign its rights or obligations under this Guaranty without the prior written consent of the other, which consent may not be unreasonably withheld or delayed, except that: the Beneficiary may, upon 30 days prior written notice, make such an assignment without such consent if in conjunction with any assignment of the Agreement by the Beneficiary permitted under the Agreement.

Any purported assignment in violation of this Section 18 shall be void and without effect.

(Continued on Next Page)

19. Notices. Any communication, demand or notice to be given hereunder will be duly given when delivered in writing or sent by electronic mail to the Guarantor or to the Beneficiary, as applicable, at its address as indicated below:

If to the Guarantor, at:

[GUARANTOR'S NAME]
[Guarantor's street address]
[City, State and Zip]
Attention: [contact]
Email: [email address]

With a copy to:

[ENTITY NAME]
[Address]
Attention: [contact]
Email: [email address]

If to the Beneficiary, at:

Duke Energy Corporation
525 South Tryon St.
Mail code: DEP-16A
Charlotte, NC 28202
Attention: Chief Risk Officer
Email: reg.credit@duke-energy.com

or such other address as the Guarantor or the Beneficiary shall from time to time specify. Notice shall be deemed given (a) when received, as evidenced by signed receipt, if sent by hand delivery, overnight courier or registered mail or (b) when received, as evidenced by email confirmation, if sent by email and received on or before 4 p.m. local time of recipient, or (c) the next business day, as evidenced by email confirmation, if sent by email and received after 4 p.m. local time of recipient.

20. Electronic Signatures. The words "execution," "signed," "signature," and words of like import in this Guaranty shall be deemed to include electronic signatures (including via DocuSign or similar method) or the keeping of records in electronic form, each of which shall be of the same legal effect, validity or enforceability as a manually executed signature or the use of a paper-based recordkeeping system, as the case may be, to the extent and as provided for in any applicable law, including the Federal Electronic Signatures in Global and National Commerce Act, the New York State Electronic Signatures and Records Act, or any other similar state laws based on the Uniform Electronic Transactions Act.

(Continued on Next Page)

IN WITNESS WHEREOF, the Guarantor has executed this Guaranty as of the day and year first above written.

[GUARANTOR]

By: _____
Name:
Title:

(Continued on Next Page)

Exhibit E

Additional Facilities Details, if applicable

(Continued on Next Page)

Exhibit F

Additional Provisions, if any

IN RE: DUKE ENERGY FLORIDA, LLC'S PETITION FOR A LIMITED PROCEEDING TO APPROVE LARGE LOAD TARIFF

FPSC DOCKET NO. _____

DIRECT TESTIMONY OF MATTHEW CHATELAIN

SEPTEMBER 5, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Matthew Chatelain, and my business address is 525 South Tryon Street, Charlotte, North Carolina 28202.

Q. By whom are you employed and what is your position?

A. I am employed as Rates and Regulatory Strategy Director for Duke Energy Business Services, LLC ("DEBS"). DEBS is a service company subsidiary of Duke Energy Corporation ("Duke Energy") that provides services to Duke Energy and its subsidiaries, including Duke Energy Florida, LLC ("DEF" or the "Company") and its affiliated utility operating companies.

Q. Please describe your duties and responsibilities in that position.

A. I am responsible for rate administration, rate design, and pricing for DEF.

Q. Please describe your educational background and professional experience.

A. I received Bachelor of Science in Business Administration degrees in Accounting and Management from Appalachian State University in 2011. I also received a Master of Science degree in Accounting from Appalachian State University in 2012. I am a Certified Public Accountant ("CPA") licensed in the state of North Carolina. I joined Duke Energy in 2016 and worked in asset accounting for three years. I have been responsible for DEF rate administration, rate design, and pricing since 2019, with increasing responsibilities. Prior to joining Duke Energy, I was employed as an auditor by CohnReznick LLP, where I had some exposure to renewable energy credit contracts and related industry accounting practices.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to:

1) Describe the Company's current rate design;
2) Describe the proposed provisions and characteristics that customers must meet to be considered a "large load" customer;
3) Summarize the proposed Large Load Customer Agreement ("LLCA") tariff contract and Large Load Customer Policy ("LLCP");
4) Explain the proposed changes to the Company's Contribution in Aid of Construction ("CIAC") tariff; and
5) Describe the new Large Load Customer Rate Schedule ("LLC-1 Rate Schedule").

Q. Have you prepared any exhibits to your testimony?

A. Yes. I have prepared or supervised the preparation of one exhibit:

- Exhibit No. MJC-1: Development of LLC-1 pricing elements

This exhibit is true and accurate, subject to being updated throughout the course of this proceeding.

Q. Please summarize your testimony.

A. My testimony supports the Company's petition for approval of the Large Load Customer Tariff. The Company's petition is also supported by the testimonies of DEF Witness Kourtni Yager, who provides the class cost allocation methodology and updated cost of service calculation incorporating the proposed Large Load Customer ("LLC") rate class, and DEF Witness Steven Wishart, who provides context on large load trends across the country and assesses DEF's proposal in light of those trends. The load profile of these anticipated large load customers includes higher demand and energy requirements and a higher load factor when compared to customers in DEF's existing rate classes. Due to the unique nature of their requirements, DEF is proposing to establish a new LLC rate class, effective January 2028.

Specifically, my testimony presents the proposals to accommodate the new LLC rate class, including rate design changes associated with the proposed LLC-1 Rate Schedule, the Company's proposed LLCP, and the proposed LLCA tariff contract. The Company's filing seeks to strike the appropriate balance between meeting its obligation to serve all retail

customers, including large load customers, while minimizing impacts to the general body of customers.

II. PROPOSED RATE DESIGN CHANGES

Q. Please summarize the more significant emerging energy trends impacting Florida today that call for rate design changes or revisions.

A. As described more fully in the testimony of DEF Witness Wishart, the electric utility industry is experiencing unprecedented growth and demand from large load customers, particularly from data centers. DEF does not currently have any large load data center customers, but given the recent trends that have been identified, the Company anticipates that it may be requested to provide service to these kinds of customers, and that such service, with nothing more, may impact all customers. In recognition of these facts, and to be proactive to these growth and demand trends, the Company is proposing changes to its rate design to build on the tariff change that the Company obtained in the 2024 Settlement.

Q. Please summarize the rate design components of the 2024 Settlement.

A. The 2024 Settlement Agreement, approved by the Commission in Order No. PSC-2024-0472-AS-EI (the "2024 Settlement"), established DEF's current rate design components. In the 2024 Settlement, the Company proposed a series of rate design changes to reduce subsidization within rate classes, send price signals that encourage system beneficial consumption, and generally modernize DEF pricing structures. Importantly, the rate design components focused specifically on fine-tuning the time of use ("TOU") periods and pricing established in the 2021 settlement, with a goal of avoiding further changes for several years to provide customers with clear and consistent pricing expectations that align

with system benefits. The Company also added a special provision to applicable general service rate schedules that allows it to require performance provisions and/or credit assurance at the Company's discretion if customers seek service of 50 MW or greater and require significant production, transmission, and/or distribution investments by the Company to serve.

Q. Please provide an overview of the primary rate design modifications that DEF proposes in this proceeding.

A. DEF has proposed changes to tariffs in Section IV – General Rules and Regulations, including a modification to Part III, CIAC; Section VI – Rate Schedules; and Section VII - Forms. Legislative and clean versions of these tariffs are attached to the Petition as Appendix A and Appendix B, respectively.

First, the tariff changes to Section IV provide for a new part XIII, which lays out the LLCP, including general provisions and terms that will apply to all customers with new load greater than 100 MW. This LLCP will apply to such customers regardless of the rate schedule under which the customer takes service. Details on the LLCP are provided in Section III.A of my testimony. Additionally, DEF is proposing changes to Section IV, Part III – CIAC. These changes are designed to protect the general body of customers from incurring costs to serve new proposed load if that load does not materialize. Specifically, large load applicants may be required to advance the total estimated costs to extend service and will receive a refund limited to these advanced costs, minus the CIAC amount due.[1]

[1] *See* F.A.C. Rule 25-6.064.

The total amount eligible for refund shall be limited to the total costs to extend service, less the required CIAC amount. Upon the in-service date, the large load applicant will receive the refund through monthly bill credits that are equal to the applicant's actual monthly base energy and base demand charges for that billing cycle. The refund period will be limited to a maximum of five years from the in-service date or until the full costs to extend service, less the required CIAC, have been refunded to the applicant, whichever occurs first. Any remaining balance after the end of the refund period will become non-refundable.

The proposed Section VI changes establish a new optional rate schedule for Large Load Customer General Service, referred to as "Rate Schedule LLC-1," or the LLC-1 Rate Schedule. This optional rate schedule will be available to customers whose billing demand is 1,000 kW or more and service is supplied at transmission voltage of 230 kV or higher. Additional details on the LLC-1 Rate Schedule are detailed in Section III.C of my testimony.

Finally, Section VII includes a new proposed LLCA, which will be the form tariff contract that large load customers will sign formalizing the details for their project. The LLCA is based on the Company's LLCP. The modifications proposed in this proceeding fill a gap in DEF's current rate offerings by presenting a reasonable rate option for large load customers as they consider expanding their businesses in the State of Florida. The proposed modifications also mitigate the risks of subsidization by the general body of customers and the risk to the Company from potential stranded assets, while staying true to the cost of

service principles that the Company uses in setting rates. Additional details on the LLCA are provided in Section III.B of my testimony.

III. LARGE LOAD TARIFF PROPOSAL

A. Large Load Customer Policy

Q. Please summarize the changes that DEF is proposing to Section IV – General Rules and Regulations.

A. The Company proposes a new LLCP that will apply to individual customers, regardless of rate class, with a Peak Load forecast reasonably expected to be greater than or equal to a Monthly Maximum Demand of 100,000 kW of firm load any time during the service agreement term. As described more fully below in Section III.B, customers subject to the new LLCP must execute an LLCA. Eligible large load customers must also pay a system impact study fee to determine necessary investment and upgrade costs. The LLCP also establishes a minimum contract term, minimum monthly bill provisions, security requirements, and early termination provisions.

Q. What is the basis for the proposed changes?

A. The additional contract terms and customer protections are more substantial than those required of any previous customer seeking service from the Company, given that large load customer projects have unique characteristics that are unprecedented in Florida. For this reason, DEF proposes appropriate responsive policy changes to its rules and regulations. These necessary considerations, when taken together, encourage large load customers to provide more accurate peak demand requirement estimates while adding deterrents for speculative or non-committal prospective customers.

Q. What are the proposed minimum monthly bill provisions?

A. The minimum monthly bill provisions in the LLCA define how DEF will determine a large load customer's monthly bill. Specifically, the minimum monthly bill provisions add a Minimum Demand component that is above and beyond the current DEF rate schedule minimum bill requirements. The LLCP includes a range of Minimum Demand from 75 to 85 percent. DEF intends to apply the same percentage to all qualifying customers depending on when they begin taking electric service. For example, if the LLCP is approved, DEF will utilize a Minimum Demand of 75 percent. If DEF determines in the future that a higher Minimum Demand percentage is warranted, it will apply the increased percentage on a going forward basis for all customers. The minimum monthly bill provision creates accountability for the large load customer by establishing a baseline required energy usage level and discourages over-estimation of capacity needs when approaching the Company with potential projects. As further described in DEF witness Wishart's testimony, the proposed minimum monthly bill provision is consistent with the approach of utilities across the nation and is a fair and reasonable method for accommodating the load growth while ensuring the recovery of costs related to investments specific to the large load customer.

Q. How will DEF calculate the minimum monthly bill?

A. The Company will calculate the minimum monthly bill per the LLCP, depending on the rate schedule applicable to a large load customer. For customers receiving service under the proposed LLC-1 Rate Schedule, the calculation will be the sum of the customer charge,

Billing Demand multiplied by the base demand rate, any actual kW demand multiplied by each demand rate within the BA-1 rate schedule, any actual kWh usage multiplied by each fuel and non-fuel energy rate within the BA-1 and LLC-1 rate schedules, and applicable taxes. For customers receiving service under General Service Demand ("GSD") tariffs, such as the GSD-1 or GSDT-1 rate schedules, the calculation will be the sum of the customer charge, Minimum Demand multiplied by the base demand rate (GSD-1) or base, on-peak, and mid-peak demand rates (GSDT-1), the Minimum Billing Energy Volume, which is kWh calculated based on the Minium Demand assuming an agreed upon projected load factor, multiplied by each base energy rate within the applicable GSD-1 or GSDT-1 rate schedule, any actual kW demand multiplied by each demand rate within the BA-1 rate schedule, any actual kWh usage multiplied by each fuel and non-fuel energy rate within the applicable BA-1 rate schedule, and any applicable taxes and fees.

Q. What are the proposed early termination provisions?

A. Once a customer executes an LLCA, the early termination provisions require that large load customers seeking termination before the end of the minimum contract term provide written notice to the Company. The customer must provide that written notice no later than two to five years before the requested date of termination of service, depending on the customer's specific LLCA terms. This helps ensure that the Company has sufficient time to plan for the load reduction in a manner that minimizes impacts on existing customers and non-participants. The customer must also pay a Termination Fee, which is equal to two to three years of minimum monthly bills depending on when the customer actually terminates service in relation to the Minimum Term as agreed by the Company and

customer.

Q. Do the early termination provisions provide for any damages?

A. Yes. In addition to the Termination Fee described above, the customer may also be subject to Termination Delay Damages, which are incurred if a customer terminates their service before the end of the required notice period. The Termination Delay Damages will be calculated based on the Minimum Monthly Bill provision relative to the date of the termination event.

For example, say a customer seeks to terminate their service at the start of Year 10 (the "Termination Event") and provides three years of notice (in Year 7) of that termination. In this case, the customer's Termination Fee would be equal to three years of minimum bills calculated for Years 10, 11, and 12. Say the same customer then decides, prior to the Termination Event, to end service early, at the start of Year 9. This customer would also incur Termination Delay Damages, which in this case would include minimum monthly bills for Year 9 in addition to the three years of minimum monthly bills that make up the customer's Termination Fee. Together, the early termination and minimum monthly bill provisions help protect the Company's other customers from bearing the burden of potential stranded costs or underutilized assets due to the potential disappearance of or reduction in load if a large load customer project does not materialize or maintain its load as expected.

Q. What are the proposed security requirements?

A. The proposed security provisions will require that potential large load customers secure their financial obligations to the Company by providing certain financial amounts (the "Security Amount"). The Security Amount is calculated by applying a certain percentage of the applicable termination payment (the "Security Percentage") to the Termination Fee. The Security Percentage generally depends on the size of the required Termination Fee and the customer's creditworthiness (*i.e.,* customers with a higher credit rating will receive a lower Security Percentage). However, if the Termination Fee is greater than $100M, the Security Percentage will be no less than 10%.

Q. Please provide an example demonstrating how the proposed minimum bill requirements, early termination provisions, and proposed security requirements would work for a potential large load customer.

A. In this example, I will use the following assumptions for an agreement with a hypothetical large load customer:

Characteristic	Assumption
Peak Demand	1,000 MW
Annual Usage	7,884,000 MWh
Agreed Contract Term	20 years
Minimum Demand	75%
Credit Rating	A/A3 credit rating

The monthly minimum bill for this customer would be at least $7.35 million—75% of the 1,000 MW peak demand, multiplied by the LLC-1 demand rate of $9.80/kW. Any applicable customer charge would also apply. The annual minimum bill would be at least $88.2 million, or 12 months of minimum monthly bills. Multiplying this amount by the 20-year contract results in a total minimum bill amount of $1,764 million over the life of the assumed contract.

The Termination Fee for this hypothetical customer would be $264.6 million ($88.2 million total annual minimum bills x 3 years) if terminated in the first 12 years of the contract and $176.4 million ($88.2 million total annual minimum bills x 2 years) if terminated in year 13 through year 19. As discussed above, if this customer sought to terminate its contract for any reason, the customer would pay this Termination Fee and also provide the applicable notice. If the customer terminates service prior to the end of the applicable notice period, they would also incur separate Termination Delay Damages depending on the date of service termination.

The Security Amount in this scenario would be $26.5 million, or 10% of the Termination Fee. Here, the hypothetical customer's Termination Fee exceeds $100 million—therefore, the customer's applicable Security Percentage is no less than 10%. However, because the hypothetical customer's credit rating is A/A3, a higher Security Percentage is not necessary. Accordingly, the customer's Security Amount is 10% of its Termination Fee, or $26.5 million.

The Company believes these requirements provide sufficient protection for other customers and give the Company adequate time to adjust its resource plan should the large load customer terminate prior to the end of the Minimum Term.

B. LLCA Tariff Contract

Q. What is the LLCA tariff contract?

A. The LLCA is a form tariff contract established as part of DEF's proposed changes to Section VII – Standard Contract and Other Agreement Form. The LLCA specifies certain provisions of electric service, including load characteristics, customer-specific terms, applicable construction cost recovery terms, and other service details, including definition of operating procedures based on the Company's proposed LLCP. As part of the LLCP discussed above, any customer to whom the LLCP applies must enter into an LLCA.

Q. Does the LLCA require a minimum term?

A. Yes. There is a minimum term length between 15 to 20 years. For each year that the proposed contract term is shorter than 20 years, the customer must agree to provide an additional year's notice (up to 5 years) to DEF prior to termination. Service to the large load customer under the LLCA will automatically continue after the minimum term concludes unless the LLCA is cancelled or modified.

Q. Why is the LLCA proposal reasonable and appropriate?

A. The LLCA appropriately establishes a uniform framework that allows the Company to negotiate in good faith with prospective large load customers to accommodate project

specific priorities and service objectives. At the same time, the LLCA terms protect the Company and existing customers from undue risk of stranded investment.

Q. Would a large load customer have the ability to negotiate different terms from those included in the LLCA?

A. Given the fast-changing environment for certain large load customers, the Company reserves the right, in its sole discretion, to negotiate modified terms with a potential large load customer, so long as the Company determines the overall intent of the LLCA is being met. The rate paid pursuant to the applicable rate schedule would not be subject to further negotiation.

C. LLC-1 Rate Schedule

Q. Please describe the Company's proposed LLC-1 Rate Schedule.

A. The LLC-1 Rate Schedule is a general service rate schedule that DEF proposes to make available to customers with a billing demand of 1,000 kW or more and where service is supplied at a transmission voltage of 230 kV or higher. Customers who elect to take service under this rate schedule must stay on the LLC-1 Rate Schedule for a minimum of 36 months. This rate schedule is proposed to be effective no earlier than January 2028. It is important to note that customers electing to take service on this rate schedule are not eligible for the Economic Development Rider (ED-2) or the Commercial/Industrial Service Rider (CISR-1).

The rate design structure for the LLC-1 Rate Schedule may benefit high-load factor customers that can efficiently use system resources due to its high demand charges and

relatively lower energy charges. The LLC-1 Rate Schedule ensures fixed cost recovery through the demand charge in the Determination of Billing Demand section by enforcing the monthly billing demand determinant to be at the greater of 90% of the maximum monthly demand from the preceding 11 months or 75% of the Contract Demand (as specified in a customer's applicable service agreement, in either the LLCA or otherwise). The intention is for LLC-1 to be an alternative rate schedule to the GSD rate schedules and share many of the same provisions as GSD-1 and GSDT-1, including the Power Factor Adjustment and additional equipment charges.

Q. Why is the Company proposing a new rate schedule for customers meeting the criteria described above?

A. DEF designed the LLC-1 Rate Schedule in a manner that focuses on large load and high-load factor customers. The proposed rate schedule simplifies certain aspects of the GSD-1 and GSDT-1 rate schedules as it includes a higher demand charge without the need for delivery voltage credits, and the definitions of Billing Demand help ensure that fixed costs will be recovered as intended. Accordingly, delivery voltage credits and economic development discounts will not be available to LLC-1 customers.

Q. Will the LLC-1 Rate Schedule only apply to data center customers?

A. No. The rate schedule is not limited to a specific customer type, and it only restricts eligibility to those large load customers with specific identified transmission delivery requirements. Data center customers may meet the LLC-1 requirements, but other customers are also eligible for service under the proposed rate schedule. All customers that

meet LLC-1 eligibility requirements may change to this optional rate schedule when it becomes effective. Importantly, the rate design of the proposed rate schedule will likely not benefit customers that do not have a high load factor or have large variability in monthly capacity and energy usage.

Q. How did the Company determine the appropriate pricing for LLC-1?

A. The proposed illustrative pricing is derived from the 2025 Cost of Service Study approved as part of the 2024 Settlement. To that end, the Company allocated costs based on a forecasted usage of 7,884,000 MWh for a 1 GW customer. The testimony of Company witness Kourtni Yager contains further details on the cost of service treatment. To determine the pricing, the Company started with the cost of service based revenue requirements, aligned the Customer Charge with the GSD class at transmission delivery, subtracted the resulting annual customer charge revenue and allocated the remaining revenue requirements between capacity-based costs to the Demand Charge and energy-based costs to the Energy Charge. The base rates were determined using the demand and energy billing determinants from the projected load profile. See Exhibit No. MJC-1.

Setting rates using a cost of service approach reflects historical ratemaking practices used to design and price the Company's other rate schedules, including GSDT and GSD. The base rates proposed are based on 2025 data and will change in line with the Solar Base Rate Adjustments ("SoBRA") and annual base rate changes approved in the 2024 Settlement. This will ensure that the base rate pricing aligns with the LLC-1 cost of service

when the rate schedule becomes available and effective. DEF will address clause rates for LLC-1 in the respective 2028 clause rate dockets (i.e., the 2027 clause cycle).

Q. What rate schedule will a large load customer be served under if they take service before the LLC-1 Rate Schedule becomes effective?

A. Until the LLC-1 Rate Schedule becomes effective, large load customers will take service under the existing GSD rate schedule options. Large load customers will be subject to the additional provisions in the LLCP (e.g., minimum monthly bill, contract term, etc.).

Q. Does this LLC-1 Rate Schedule have any impact on DEF's other rate classes?

A. No, the rates for DEF's other customers will not change as a result of this filing. Due to the hypothetical nature of the billing determinants used to price the LLC-1 Rate Schedule, this filing reflects the Company's intended ratemaking process and will allow for a clear rate offering for the Company to provide to interested large load customers.

IV. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes.

Development of LLC-1 Unit Costs

1) LLC Class Revenue Requirement:

Category	Allocator	Revenue Requirement	Notes	% of Capacity	COS Results (000's)	COS Ratio	COS - Class Allocation (000's)	Reference
Production	Capacity	$ 97,960,814.93		83.3%	$ 97,960.81	49.1%	$ 142,337.62	*Exhibit KY-3*
Production	Energy	$ 81,443,021.87			$ 81,443.02	40.8%	$ 37,066.21	*Exhibit KY-3*
Transmission	Capacity	$ 19,634,829.67		16.7%	$ 19,634.83	9.8%	$ 19,634.83	*Exhibit KY-3*
Distribution	Capacity	$ -		0.0%	$ -	0.0%	$ -	*Exhibit KY-3*
Customer	Customer	$ 537,532.97			$ 537.53	0.3%	$ 537.53	*Exhibit KY-3*
		$ 199,576,199.45		90%	$ 199,576.20	100%	$ 199,576.20	*Exhibit KY-3*
Customer	Customer	$ (13,281.60)	*CC Rev using GSD Trans Chg*		$ -			
Distribution	Capacity	$ -						
Production	Capacity	$ (97,960,814.93)						
Transmission	Capacity	$ (19,634,829.67)						
Energy To Be Collected		$ 81,967,273.24						
Tie-Out		-						

2) LLC-1 Charge Type Revenue Requirement:

COS Revenue Requirement	
LLC-1 COS Total Rev Req	199,576,199.45
Customer Charge Rev Req	13,281.60
Total Demand & Energy Rev Req	199,562,917.85
Allocated Energy Rev Req	81,967,273.24
Allocated Demand Rev Req	117,595,644.60

3) LLC-1 Rate Schedule Pricing Development:

LLC-1 Rate Derivation		
LLC-1 kWh Billing Determinant	7,884,000	*Exhibit KY-1*
LLC-1 kW Billing Determinant	12,000,000	*Annual Max kW Demand*
Demand Revenue Target	117,595,644.60	
Demand Charge	$ 9.80	
Rounded Demand Revenue	117,600,000.00	
Excess Demand Revenue	(4,355.40)	
Rounded Energy Revenue	81,962,917.85	

LLC-1 Revenue Tie Out	Billing Determinants	Rate Values	Revenue	Tie-out
Energy Charge	7,884,000,000	0.01040	81,962,917.85	-
Demand Charge	12,000,000	9.80	117,600,000.00	-
Total			199,562,917.85	-

IN RE: DUKE ENERGY FLORIDA, LLC'S PETITION FOR A LIMITED PROCEEDING TO APPROVE LARGE LOAD TARIFF

FPSC DOCKET NO. _____

DIRECT TESTIMONY OF KOURTNI YAGER

SEPTEMBER 5, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Kourtni Yager. My business address is 299 1st Avenue North, St. Petersburg, Florida 33701.

Q. By whom are you employed, and what is your position?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company") as Rates and Regulatory Strategy Director.

Q. Please describe your duties and responsibilities in that position.

A. I support the development of DEF's jurisdictional and retail class cost of service ("COS") models and supporting analyses for DEF. I review monthly earnings surveillance reports filed with this Commission, and I am involved in the rate case process in development of minimum filing requirements, witness testimony and exhibits, and discovery response and review.

Q. Please describe your educational background and professional experience.

A. I received Bachelor of Science degrees in Business Administration from the University of South Carolina in 2006, where I double majored in Accounting and Finance. I also received a Masters of Accounting and Information Systems in 2007 from Virginia Tech. I have worked on the Rates and Regulatory Strategy Team at DEF for three years, primarily focused on the jurisdictional and retail class cost allocation processes. Prior to DEF, I worked for Public Service Company of Colorado (a subsidiary of Xcel Energy) in a similar capacity in addition to various accounting and financial reporting roles. Prior to Xcel, I was responsible for administering both the enterprise risk management and Sarbanes Oxley programs for Piedmont Natural Gas. Before my time at Piedmont, I worked at a large public accounting firm as a business consultant.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to:

1) Describe DEF's proposed new rate class, the Large Load Customer ("LLC") rate class;
2) Describe the incorporation of the new LLC rate class into DEF's retail class COS; and
3) Present the results of including a hypothetical large load customer in DEF's retail class COS.

Q. Have you prepared any exhibits to your testimony?

A. Yes. I have prepared or supervised the preparation of several exhibits, as follows:

- Exhibit No. KY-1 - MFR Schedule E-10 Allocation Factors;
- Exhibit No. KY-2 - Class Cost of Service Study; and
- Exhibit No. KY-3 - MFR Schedule E-6(b).

These exhibits are true and accurate to the best of my knowledge.

Q. Please provide a summary of your testimony.

A. As described in the testimony of Company witness Matthew Chatelain, DEF is proposing a new rate schedule offering available to large load customers. The anticipated load profile of these large load customers includes higher demand and energy requirements and a higher load factor when compared to customers in DEF's existing rate classes. Due to the unique nature of their requirements, DEF is proposing to establish a new LLC rate class in its retail class COS study. My testimony describes the process to create and incorporate the proposed LLC rate class into DEF's retail class COS study, the rationale for doing so, and the resulting impacts.

I. LARGE LOAD CUSTOMER RATE CLASS

Q. How did you establish the customer rate classes that are being used as costing entities in your COS studies?

A. Customers are grouped into rate classes according to their similar usage characteristics. Grouping customers into rate classes aligns the overall allocation of costs with the underlying characteristics that cause those costs to be incurred.

Q. What is the purpose of creating the new LLC rate class?

A. Creating the new LLC rate class allows DEF to isolate the allocation of costs to large load customers based on their unique demand and energy requirements and to calculate the cost to serve the LLC rate class. The cost to serve the LLC rate class is the basis for the proposed LLC-1 Rate Schedule, as discussed in the testimony of witness Chatelain.

II. RETAIL CLASS COST OF SERVICE STUDY

Q. What is the purpose of a retail class COS study?

A. The purpose of the retail class COS study is to determine the share of costs of providing service to each retail rate class. This is accomplished first by functionalizing costs into categories such as production, transmission, and distribution; followed by classifying those functionalized costs into demand-related, energy-related, and customer-related cost categories; and finally by allocating those costs to each customer class using cost-causation drivers such as peak demand, annual energy use, and number of customers. DEF's functionalization, classification, and allocation processes are consistent with both industry practices and historical treatment.

Q. Did DEF create a new class COS study to accompany this filing?

A. No. DEF used the 2025 class COS study, filed as Exhibit No. 4 to DEF's 2024 settlement agreement and approved in Order No. PSC-2024-0472-AS-EI ("2024 Settlement"), as the basis for the illustrative analyses referenced herein. DEF then incorporated the proposed LLC rate class.

Q. Please explain how DEF incorporated the proposed LLC rate class into the class COS study.

A. The proposed methodology for allocating costs to the LLC rate class is consistent with the currently approved class cost allocation methodology, with a slight modification to the way transmission costs are functionalized and allocated, which I will explain later.

DEF performed several steps to incorporate the new LLC rate class into its retail class COS study. First, DEF modified 2025 Minimum Filing Requirement ("MFR") Schedule E-10 "Cost of Service – Development of Allocation Factors," which was approved in the 2024 Settlement, by adding a new LLC rate class with hypothetical sales of 7,884,000 MWh and a 90% load factor. This resulted in an assumed 1,000 MW 12 CP at meter level. DEF also assumed energy delivery at 230 kV on DEF's transmission system. Using these determinants, DEF incorporated the LLC rate class into the calculation of its class allocation factors, which are presented in Exhibit No. KY-1 - MFR Schedule E-10 Allocation Factors.

Next, DEF incorporated the recalculated class allocation factors into a modified version of the 2025 retail class COS study from Exhibit No. 4 to DEF's 2024 Settlement. This resulted in a reallocation of retail costs that includes the newly created LLC rate class. This is presented in Exhibit No. KY-2 - Class Cost of Service Study.

Finally, because customers in the LLC rate class will take delivery of power at 230 kV or above, DEF proposes to modify the class allocation factors and COS calculations to enable a more precise allocation of transmission costs. This modification includes bifurcating costs and allocation factors between the transmission and subtransmission systems.

Q. Why does DEF need to bifurcate DEF's transmission COS into transmission and subtransmission components?

A. DEF's transmission system transmits power at 69 kV, 115 kV, 230 kV, and 500 kV. DEF's currently approved COS study does not distinguish between transmission costs related to assets with voltage levels at or above 230 kV ("transmission" level) or below 230 kV ("subtransmission" level). Bifurcating transmission costs in the class COS study will allow DEF to exclude the subtransmission level costs from the new LLC rate class. This methodology aligns with how DEF bifurcates its distribution system costs into distribution primary and distribution secondary voltages.

Q. What changes did DEF make to the existing class COS study?

A. First, DEF added the new subtransmission function to the COS calculation. DEF then reassigned costs currently functionalized as transmission to both the transmission and subtransmission functions, based on the voltage level of the underlying assets. Next, DEF added the LLC rate class to DEF's existing rate classes. Then, using the revised allocation factors calculated in Exhibit No. KY-1, DEF calculated the COS for all rate classes, including the LLC class.

Q. Did DEF make any assumptions about additional costs resulting from the new LLC load, and if so, any direct assignment of those costs to the new LLC rate class?

A. No, DEF did not include any assumptions about additional costs resulting from LLC load. A full and complete projection of revenues and costs will be filed with DEF's next rate case filing. However, in that next rate case filing, DEF does not intend to directly assign any costs to the LLC rate class, as DEF has historically not assigned the cost of new investments to specific new load that hypothetically could have caused those investments to be made. Rather, DEF intends to follow its established cost allocation methodology ensuring LLC customers are treated equitably and in the same manner as all other rate classes. Therefore, DEF's illustrative example demonstrates the allocation of costs among all retail rate classes.

Q. How does the proposed LLC rate class impact the COS study?

A. The incorporation of the LLC rate class with hypothetical load and energy assumptions in the 2025 COS study shifts production, transmission, and customer-related costs from all other retail rate classes to the new LLC rate class. Exhibit No. KY-3 presents a modified version of MFR Schedule E-6b "Cost of Service Study – Unit Costs, Proposed Rates," including the new LLC rate class. The total retail cost of service in column (1) is consistent with the amount in Exhibit No. 4 to the 2024 Settlement, and the cost shift to the LLC rate class can be seen in column (9).

Q. Why should the Commission approve the proposed LLC rate class and LLC-1 Rate Schedule now if DEF does not have an updated COS study to support it?

A. Two of the most important purposes of a class COS study are to determine how and to what extent retail costs are allocated among DEF's customer classes. DEF's proposal described herein and in the testimony of DEF witness Chatelain clearly demonstrates how large customer loads would be incorporated into DEF's retail customer base, how costs would be allocated to those customers, and how resulting rates would be determined. The Commission should approve the creation of the LLC rate class and LLC-1 Rate Schedule, both effective no earlier than January 2028, now so that DEF may clearly set policy, cost allocation, and rate expectations for potential large load customers.

III. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes.

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/2025

Witness: Yager

CLASS ENERGY ALLOCATION FACTORS

Line	RATE CLASS		(1)	(2) MWh SALES @ METER LEVEL	(3) 12 CP LOAD FACTOR	(4) AVG 12 CP @ METER LEVEL (2)/Annual Hrs/(3)	(5) DELIVERY EFFICIENCY FACTOR	(6) AVG 12 CP MW @ SOURCE LEVEL (4) / (5)	(7) SOURCE LEVEL MWh (2) / (5)	(8) ANNUAL AVG MW DEMAND (7) /Annual Hrs	(9) kWH ENERGY ALLOCATOR (7) % to Total	(10) 12 CP DEMAND ALLOCATOR (6) % to Total
1	RS-1	Secondary		21,757,217	0.534	4,651.1	0.950406	4,893.8	22,892,550	2,613.3		
2	Total Residential Service (RS)			21,757,217		4,651.1		4,893.8	22,892,550	2,613.3	45.357%	56.251%
3	GS-1	Subtransmission		3,217	0.651	0.6	0.985237	0.6	3,266	0.4		
4	GS-1	Primary		26,896	0.651	4.7	0.975237	4.8	27,579	3.1		
5	GS-1	Sec Del/Prim Mtr		-	0.651	-	0.975237	-	-	-		
6	GS-1	Secondary		2,176,806	0.651	381.7	0.950406	401.6	2,290,396	261.5		
7	Total General Service Non-Demand (GS-1)			2,206,919		387.0		407.0	2,321,240	265.0	4.599%	4.678%
8	GS-2	Secondary		209,239	1.000	23.9	0.950406	25.1	220,157	25.1		
9	Total General Service			209,239		23.9		25.1	220,157	25.1	0.436%	0.289%
10	GSD	Subtransmission		485,814	0.777	71.4	0.985237	72.5	493,094	56.3		
11	GSD	Subtransmission Del / Primary Met		-	0.777	-	0.975237	-	-	-		
12	GSD	Primary		1,764,298	0.777	259.2	0.975237	265.8	1,809,096	206.5		
13	GSD	Primary Del / Secondary Met		4,263	0.777	0.6	0.975237	0.6	4,371	0.5		
14	GSD	Secondary Del / Primary Met		-	0.777	-	0.975237	-	-	-		
15	GSD	Secondary		10,977,383	0.777	1,612.8	0.950406	1,697.0	11,550,203	1,318.5		
16	SS-1	Subtransmission		5,595	0.985	0.6	0.985237	0.6	5,679	0.6		
17	SS-1	Subtransmission Del / Primary Met		2,794	0.985	0.3	0.975237	0.3	2,865	0.3		
18	SS-1	Primary		55,737	0.985	6.5	0.975237	6.7	57,153	6.5		
19	Total Firm Service			13,295,884		1,951.4		2,043.5	13,922,460	1,589.2	27.584%	23.489%
20	LLC	Transmission		7,884,000	0.900	1,000.0	0.985237	1,015.0	8,002,133	913.5		
21	Total Large Load Customer Service			7,884,000		1,000.0		1,015.0	8,002,133	913.5	15.855%	11.667%
22	CS	Subtransmission		-	1.002	-	0.985237	-	-	-		
23	CS	Primary		66,496	1.002	7.6	0.975237	7.8	68,184	7.8		
24	CS	Secondary		(0)	1.002	-	0.950406	-	(0)	-		
25	SS-3	Subtransmission		-	1.207	-	0.985237	-	-	-		
26	SS-3	Primary		-	1.207	-	0.975237	-	-	-		
27	Total Curtailable Service			66,496		7.6		7.8	68,184	7.8	0.135%	0.090%
28	IS	Transmission		200,860	1.012	22.7	0.985237	23.100	203,870	23.3		
29	IS	Subtransmission		788,335	1.012	88.9	0.985237	90.200	800,148	91.3		
30	IS	Subtransmission Del / Primary Met		220,405	1.012	24.9	0.975237	25.5	226,001	25.8		
31	IS	Primary		988,426	1.012	111.5	0.975237	114.3	1,013,523	115.7		
32	IS	Primary Del / Subtransmission Met		-	1.012	-	0.985237	-	-	-		
33	IS	Primary Del / Secondary Met		-	1.012	-	0.950406	-	-	-		
34	IS	Secondary		375,198	1.012	42.3	0.950406	44.5	394,777	45.1		
35	IS	Secondary Del / Primary Met		-	1.012	-	0.975237	-	-	-		
36	SS-2	Subtransmission		2,236	0.838	0.3	0.985237	0.3	2,269	0.3		
37	SS-2	Subtransmission Del / Primary Met		43,417	0.838	5.9	0.975237	6.0	44,519	5.1		
38	SS-2	Primary		9,875	0.838	1.3	0.975237	1.3	10,125	1.2		
39	Total Interruptible Service			2,628,751		297.8		305.2	2,695,232	307.8	5.340%	3.508%
40	LS	Secondary		332,749	14.969	2.5	0.950406	2.6	350,112	40.0		
41	Total Lighting Service			332,749		2.5		2.6	350,112	40.0	0.694%	0.030%
42	Total Retail			48,381,255		8,321.3		8,700.0	50,472,069	5,761.7	100.000%	100.000%

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE EGNERGY FLORIDA

DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/2025

Witness: Yager

CLASS DEMAND ALLOCATION FACTORS

Line	RATE CLASS	(1)	(2) AVG 12 CP DEMAND MW	(3) AVG 12 CP DEMAND %	(4) ANNUAL AVG DEMAND MW	(5) ANNUAL AVG DEMAND %	(6) 75% of 12 CP 75% * (3)	(7) 25% OF AVG DEMAND 25% * (5)	(8) 12 CP & 25% DEMAND ALLOCATOR (6)+(7)	(9) 12/13 of 12 CP 12/13 * (3)	(10) 1/13 of AVG DEMAND 1/13 * (5)	(11) 12 CP & 1/13 DEMAND ALLOCATOR (9)+(10)
1	RS-1	Secondary										
2	Total Residential Service (RS)		4,893.8	56.251%	2,613.3	45.357%	42.188%	11.339%	53.527%	51.924%	3.489%	55.413%
3	GS-1	Subtransmission										
4	GS-1	Primary										
5	GS-1	Sec Del/Prim Mtr										
6	GS-1	Secondary										
7	Total General Service Non-Demand (GS-1)		407.0	4.678%	265.0	4.599%	3.509%	1.150%	4.658%	4.318%	0.354%	4.672%
8	GS-2	Secondary										
9	Total General Service		25.1	0.289%	25.1	0.436%	0.216%	0.109%	0.325%	0.266%	0.034%	0.300%
10	GSD	Subtransmission										
11	GSD	Subtransmission Del / Primary Met										
12	GSD	Primary										
13	GSD	Primary Del / Secondary Met										
14	GSD	Secondary Del / Primary Met										
15	GSD	Secondary										
16	SS-1	Subtransmission										
17	SS-1	Subtransmission Del / Primary Met										
18	SS-1	Primary										
19	Total Firm Service		2,043.5	23.489%	1,589.2	27.582%	17.616%	6.896%	24.512%	21.682%	2.122%	23.803%
20	LLC	Transmission										
21	Total Large Load Customer Service		1,015.0	11.667%	913.5	15.855%	8.750%	3.964%	12.714%	10.769%	1.220%	11.989%
22	CS	Subtransmission										
23	CS	Primary										
24	CS	Secondary										
25	SS-3	Subtransmission										
26	SS-3	Primary										
27	Total Curtailable Service		7.8	0.090%	7.8	0.135%	0.067%	0.034%	0.101%	0.083%	0.010%	0.093%
28	IS	Transmission										
29	IS	Subtransmission										
30	IS	Subtransmission Del / Primary Met										
31	IS	Primary										
32	IS	Primary Del / Subtransmission Met										
33	IS	Primary Del / Secondary Met										
34	IS	Secondary										
35	IS	Secondary Del / Primary Met										
36	SS-2	Subtransmission										
37	SS-2	Subtransmission Del / Primary Met										
38	SS-2	Primary										
39	Total Interruptible Service		305.2	3.508%	307.8	5.342%	2.631%	1.336%	3.967%	3.238%	0.411%	3.649%
40	LS	Secondary										
41	Total Lighting Service		2.6	0.030%	40.0	0.694%	0.022%	0.174%	0.196%	0.028%	0.053%	0.081%
42	Total Retail		8,700.0	100.000%	5,761.7	100.000%	75.000%	25.000%	100.000%	92.308%	7.692%	100.000%

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.
Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA
__X__ Projected Test Year Ended 12/31/2025

DOCKET NO.: 0
Witness: Yager

CLASS TRANSMISSION ALLOCATION FACTORS

Line	RATE CLASS	(1)	(2) MWh SALES @ METER LEVEL	(3) 12 CP LOAD FACTOR	(4) AVG 12 CP @ METER LEVEL (2)/Annual Hrs/(3)	(5) DELIVERY EFFICIENCY FACTOR	(6) AVG 12 CP MW @ SOURCE LEVEL (4) / (5)	(7) 12CP TRANSMISSION ALLOCATOR (6) % to Total
1	RS-1	Secondary	21,757,217	0.534	4,651.1	0.950406	4,893.8	
2	Total Residential Service (RS)		21,757,217		4,651.1		4,893.8	56.251%
3	GS-1	Subtransmission	3,217	0.651	0.6	0.985237	0.6	
4	GS-1	Primary	26,896	0.651	4.7	0.975237	4.8	
5	GS-1	Sec Del/Prim Mtr	-	0.651	-	0.975237	-	
6	GS-1	Secondary	2,176,806	0.651	381.7	0.950406	401.6	
7	Total General Service Non-Demand (GS-1)		2,206,919		387.0		407.0	4.678%
8	GS-2	Secondary	209,239	1.000	23.9	0.950406	25.1	
9	Total General Service		209,239		23.9		25.1	0.289%
10	GSD	Subtransmission	485,814	0.777	71.4	0.985237	72.5	
11	GSD	Subtransmission Del / Primary Met	-	0.777	-	0.975237	-	
12	GSD	Primary	1,764,298	0.777	259.2	0.975237	265.8	
13	GSD	Primary Del / Secondary Met	4,263	0.777	0.6	0.975237	0.6	
14	GSD	Secondary Del / Primary Met	-	0.777	-	0.975237	-	
15	GSD	Secondary	10,977,383	0.777	1,612.8	0.950406	1,697.0	
16	SS-1	Subtransmission	5,595	0.985	0.6	0.985237	0.6	
17	SS-1	Subtransmission Del / Primary Met	2,794	0.985	0.3	0.975237	0.3	
18	SS-1	Primary	55,737	0.985	6.5	0.975237	6.7	
19	Total Firm Service		13,295,884		1,951		2,044	23.489%
20	LLC	Transmission	7,884,000	0.900	1,000.0	0.985237	1,015.0	
21	Total Large Load Customer Service		7,884,000		1,000.0		1,015.0	11.667%
22	CS	Subtransmission	-	1.002	-	0.985237	-	
23	CS	Primary	66,496	1.002	7.6	0.975237	7.8	
24	CS	Secondary	(0)	1.002	-	0.950406	-	
25	SS-3	Subtransmission	-	1.207	-	0.985237	-	
26	SS-3	Primary	-	1.207	-	0.975237	-	
27	Total Curtailable Service		66,496		7.6		7.8	0.090%
28	IS	Transmission	200,860	1.012	22.7	0.985237	23.1	
29	IS	Subtransmission	788,335	1.012	88.9	0.985237	90.2	
30	IS	Subtransmission Del / Primary Met	220,405	1.012	24.9	0.975237	25.5	
31	IS	Primary	988,426	1.012	111.5	0.975237	114.3	
32	IS	Primary Del / Subtransmission Met	-	1.012	-	0.985237	-	
33	IS	Primary Del / Secondary Met	-	1.012	-	0.950406	-	
34	IS	Secondary	375,198	1.012	42.3	0.950406	44.5	
35	IS	Secondary Del / Primary Met	-	1.012	-	0.975237	-	
36	SS-2	Subtransmission	2,236	0.838	0.3	0.985237	0.3	
37	SS-2	Subtransmission Del / Primary Met	43,417	0.838	5.9	0.975237	6.0	
38	SS-2	Primary	9,875	0.838	1.3	0.975237	1.3	
39	Total Interruptible Service		2,628,751		297.8		305.2	3.508%
40	LS	Secondary	332,749	14.969	2.5	0.950406	2.6	
41	Total Lighting Service		332,749		2.5		2.6	0.030%
42	Total Retail		48,381,255		8,321.3		8,700.0	100.000%

Supporting Schedules:
Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/2025

Witness: Yager

CLASS SUBTRANSMISSION ALLOCATION FACTORS

Line	(1) RATE CLASS	(2) MWh SALES @ METER LEVEL	(3) 12 CP LOAD FACTOR	(4) AVG 12 CP @ METER LEVEL (2)/Annual Hrs/(3)	(5) DELIVERY EFFICIENCY FACTOR	(6) AVG 12 CP MW @ SOURCE LEVEL (4) / (5)	(7) 12CP SUBTRANSMISSION ALLOCATOR (6) % to Total
1	RS-1 Secondary	21,757,217	0.534	4,651.1	0.950406	4,893.8	
2	Total Residential Service (RS)	21,757,217		4,651.1		4,893.8	63.872%
3	GS-1 Subtransmission	3,217	0.651	0.6	0.985237	0.6	
4	GS-1 Primary	26,896	0.651	4.7	0.975237	4.8	
5	GS-1 Sec Del/Prim Mtr	-	0.651	-	0.975237	-	
6	GS-1 Secondary	2,176,806	0.651	381.7	0.950406	401.6	
7	Total General Service Non-Demand (GS-1)	2,206,919		387.0		407.0	5.312%
8	GS-2 Secondary	209,239	1.000	23.9	0.950406	25.1	
9	Total General Service	209,239		23.9		25.1	0.328%
10	GSD Subtransmission	485,814	0.777	71.4	0.985237	72.5	
11	GSD Subtransmission Del / Primary Met	-	0.777	-	0.975237	-	
12	GSD Primary	1,764,298	0.777	259.2	0.975237	265.8	
13	GSD Primary Del / Secondary Met	4,263	0.777	0.6	0.975237	0.6	
14	GSD Secondary Del / Primary Met	-	0.777	-	0.975237	-	
15	GSD Secondary	10,977,383	0.777	1,612.8	0.950406	1,697.0	
16	SS-1 Subtransmission	5,595	0.985	0.6	0.985237	0.6	
17	SS-1 Subtransmission Del / Primary Met	2,794	0.985	0.3	0.975237	0.3	
18	SS-1 Primary	55,737	0.985	6.5	0.975237	6.7	
19	Total Firm Service	13,295,884		1,951		2,044	26.671%
20	LLC Transmission	-	0.900	-	0.985237	-	
21	Total Large Load Customer Service	-		-		-	0.000%
22	CS Subtransmission	-	1.002	-	0.985237	-	
23	CS Primary	66,496	1.002	7.6	0.975237	7.8	
24	CS Secondary	(0)	1.002	-	0.950406	-	
25	SS-3 Subtransmission	-	1.207	-	0.985237	-	
26	SS-3 Primary	-	1.207	-	0.975237	-	
27	Total Curtailable Service	66,496		7.6		7.8	0.102%
28	IS Transmission	-	1.012	-	0.985237	-	
29	IS Subtransmission	788,335	1.012	88.9	0.985237	90.2	
30	IS Subtransmission Del / Primary Met	220,405	1.012	24.9	0.975237	25.5	
31	IS Primary	988,426	1.012	111.5	0.975237	114.3	
32	IS Primary Del / Subtransmission Met	-	1.012	-	0.985237	-	
33	IS Primary Del / Secondary Met	-	1.012	-	0.950406	-	
34	IS Secondary	375,198	1.012	42.3	0.950406	44.5	
35	IS Secondary Del / Primary Met	-	1.012	-	0.975237	-	
36	SS-2 Subtransmission	2,236	0.838	0.3	0.985237	0.3	
37	SS-2 Subtransmission Del / Primary Met	43,417	0.838	5.9	0.975237	6.0	
38	SS-2 Primary	9,875	0.838	1.3	0.975237	1.3	
39	Total Interruptible Service	2,427,891		275.1		282.1	3.682%
40	LS Secondary	332,749	14.969	2.5	0.950406	2.6	
41	Total Lighting Service	332,749		2.5		2.6	0.034%
42	Total Retail	40,296,394		7,298.6		7,661.9	100.000%

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/2025

Witness: Yager

CLASS DISTRIBUTION PRIMARY ALLOCATION FACTORS

Line	(1) RATE CLASS	(2) MWh SALES @ METER LEVEL	(3) CLASS MAX LOAD FACTOR	(4) CLASS MAX MW @ METER LEVEL (2)/Annual Hrs/(3)	(5) DELIVERY EFFICIENCY FACTOR	(6) CLASS MAX MW @ SOURCE LEVEL (4)/(5)	(7) DISTRIBUTION PRIMARY ALLOCATOR (6) % to Total
1	RS-1 Secondary	21,757,217	0.423	5,871.6	0.950406	6,178.0	
2	Total Residential Service (RS)	21,757,217		5,871.6		6,178.0	65.088%
3	GS-1 Subtransmission		0.483	-	0.985237	-	
4	GS-1 Primary	26,896	0.483	6.4	0.975237	6.6	
5	GS-1 Sec Del/Prim Mtr	-	0.483	-	0.975237	-	
6	GS-1 Secondary	2,176,806	0.483	514.5	0.950406	541.3	
7	Total General Service Non-Demand (GS-1)	2,203,702		520.9		547.9	5.772%
8	GS-2 Secondary	209,239	1.000	23.9	0.950406	25.1	
9	Total General Service	209,239		23.9		25.1	0.264%
10	GSD Subtransmission		0.634	-	0.985237	-	
11	GSD Subtransmission Del / Primary Met	-	0.634	-	0.975237	-	
12	GSD Primary	1,764,298	0.634	317.7	0.975237	325.8	
13	GSD Primary Del / Secondary Met	4,263	0.634	0.8	0.975237	0.8	
14	GSD Secondary Del / Primary Met	-	0.634	-	0.975237	-	
15	GSD Secondary	10,977,383	0.634	1,976.5	0.950406	2,079.6	
16	SS-1 Subtransmission		0.345	-	0.985237	-	
17	SS-1 Subtransmission Del / Primary Met		0.345	-	0.975237	-	
18	SS-1 Primary	55,737	0.345	18.4	0.975237	18.9	
19	Total Firm Service	12,801,681		2,313		2,425	25.550%
20	LLC Transmission		0.900	-	0.985237	-	
21	Total Large Load Customer Service	-		-		-	0.000%
22	CS Subtransmission		0.778	-	0.985237	-	
23	CS Primary	66,496	0.778	9.8	0.975237	10.0	
24	CS Secondary	(0)	0.778	-	0.950406	-	
25	SS-3 Subtransmission		0.576	-	0.985237	-	
26	SS-3 Primary	-	0.576	-	0.975237	-	
27	Total Curtailable Service	66,496		9.8		10.0	0.105%
28	IS Transmission		0.740	-	0.985237	-	
29	IS Subtransmission		0.740	-	0.985237	-	
30	IS Subtransmission Del / Primary Met		0.740	-	0.975237	-	
31	IS Primary	988,426	0.740	152.5	0.975237	156.4	
32	IS Primary Del / Subtransmission Met	-	0.740	-	0.985237	-	
33	IS Primary Del / Secondary Met	-	0.740	-	0.950406	-	
34	IS Secondary	375,198	0.740	57.9	0.950406	60.9	
35	IS Secondary Del / Primary Met	-	0.740	-	0.975237	-	
36	SS-2 Subtransmission		0.237	-	0.985237	-	
37	SS-2 Subtransmission Del / Primary Met		0.237	-	0.975237	-	
38	SS-2 Primary	9,875	0.237	4.8	0.975237	4.9	
39	Total Interruptible Service	1,373,499		215.2		222.2	2.341%
40	LS Secondary	332,749	0.479	79.3	0.950406	83.4	0.879%
41	Total Lighting Service	332,749		79.3		83.4	
42	Total Retail	38,744,582		9,034.1		9,491.7	100.000%

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/2025
Witness: Yager

CLASS DISTRIBUTION SECONDARY ALLOCATION FACTORS

Line	(1) RATE CLASS	(2) MWh SALES @ METER LEVEL	(3) CUSTOMER MAX LOAD FACTOR	(4) CUSTOMER MAX MW @ METER LEVEL (2)/8760hrs/(3)	(5) DELIVERY EFFICIENCY FACTOR	(6) CUSTOMER MAX MW @ SOURCE LEVEL (4)/(5)	(7) DISTRIBUTION SECONDARY ALLOCATOR (6) % to Total
1	RS-1 Secondary	21,757,217	0.172	14,440.1	0.950406	15,194	
2	Total Residential Service (RS)	21,757,217		14,440.1		15,194	78.356%
3	GS-1 Subtransmission		0.211	-	0.985237	-	
4	GS-1 Primary		0.211	-	0.975237	-	
5	GS-1 Sec Del/Prim Mtr	-	0.211	-	0.975237	-	
6	GS-1 Secondary	2,176,806	0.211	1,177.7	0.950406	1,239	
7	Total General Service Non-Demand (GS-1)	2,176,806		1,177.7		1,239	6.391%
8	GS-2 Secondary	209,239	1.000	23.9	0.950406	25	
9	Total General Service	209,239		23.9		25	0.129%
10	GSD Subtransmission		0.477	-	0.985237	-	
11	GSD Subtransmission Del / Primary Met		0.477	-	0.975237	-	
12	GSD Primary		0.477	-	0.975237	-	
13	GSD Primary Del / Secondary Met		0.477	-	0.975237	-	
14	GSD Secondary Del / Primary Met	-	0.477	-	0.975237	-	
15	GSD Secondary	10,977,383	0.477	2,627.1	0.950406	2,764	
16	SS-1 Subtransmission		0.169	-	0.985237	-	
17	SS-1 Subtransmission Del / Primary Met		0.169	-	0.975237	-	
18	SS-1 Primary		0.169	-	0.975237	-	
19	Total Firm Service	10,977,383		2,627		2,764	14.255%
20	LLC Transmission		0.900	-	0.985237	-	
21	Total Large Load Customer Service	-		-		-	0.000%
22	CS Subtransmission		0.778	-	0.985237	-	
23	CS Primary		0.778	-	0.975237	-	
24	CS Secondary	(0)	0.778	-	0.950406	-	
25	SS-3 Subtransmission		0.576	-	0.985237	-	
26	SS-3 Primary		0.576	-	0.975237	-	
27	Total Curtailable Service	(0)		-		-	0.000%
28	IS Transmission		0.530	-	0.985237	-	
29	IS Subtransmission		0.530	-	0.985237	-	
30	IS Subtransmission Del / Primary Met		0.530	-	0.975237	-	
31	IS Primary		0.530	-	0.975237	-	
32	IS Primary Del / Subtransmission Met		0.530	-	0.985237	-	
33	IS Primary Del / Secondary Met		0.530	-	0.950406	-	
34	IS Secondary	375,198	0.530	80.8	0.950406	85	
35	IS Secondary Del / Primary Met	-	0.530	-	0.975237	-	
36	SS-2 Subtransmission		0.201	-	0.985237	-	
37	SS-2 Subtransmission Del / Primary Met		0.201	-	0.975237	-	
38	SS-2 Primary		0.201	-	0.975237	-	
39	Total Interruptible Service	375,198		80.8		85	0.438%
40	LS Secondary	332,749	0.479	79.3	0.950406	83	0.430%
41	Total Lighting Service	332,749		79.3		83	
42	Total Retail	35,828,591		18,428.9		19,391	100.000%

Supporting Schedules: Recap Schedules:

COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year 12/31/2025
Witness: Yager

EFFECTIVE SALES MWh BY DELIVERY LEVEL

Line	(1) RATE CLASS	(2) METER LEVEL MWh SALES INCLUDING UNBILLED	(3) METERING VOLTAGE ADJUSTMENT FACTOR	(4) ENERGY AND PROD./TRANSM. CAPACITY EFFECTIVE SALES	SUBTRANSM. CAPACITY EFFECTIVE SALES	(5) DISTRIBUTION PRIMARY EFFECTIVE SALES	(6) DISTRIBUTION SECONDARY EFFECTIVE SALES
1	RS-1 Secondary	21,757,217	1.00	21,757,217	21,757,217	21,757,217	21,757,217
2	Total Residential Service (RS)	21,757,217		21,757,217	21,757,217	21,757,217	21,757,217
3	GS-1 Subtransmission	3,217	0.98	3,153	3,153	-	-
4	GS-1 Primary	26,896	0.99	26,627	26,627	26,627	-
5	GS-1 Sec Del/Prim Mtr	-	0.99	-	-	-	-
6	GS-1 Secondary	2,176,806	1.00	2,176,806	2,176,806	2,176,806	2,176,806
7	Total General Service Non-Demand (GS-1)	2,206,919		2,206,586	2,206,586	2,203,433	2,176,806
8	GS-2 Secondary	209,239	1.00	209,239	209,239	209,239	209,239
9	Total General Service	209,239		209,239	209,239	209,239	209,239
10	GSD Subtransmission	485,814	0.98	476,098	476,098	-	-
11	GSD Subtransmission Del / Primary Met	-	0.99	-	-	-	-
12	GSD Primary	1,764,298	0.99	1,746,655	1,746,655	1,746,655	-
13	GSD Primary Del / Secondary Met	4,263	1.00	4,263	4,263	4,263	-
14	GSD Secondary Del / Primary Met	-	0.99	-	-	-	-
15	GSD Secondary	10,977,383	1.00	10,977,383	10,977,383	10,977,383	10,977,383
16	SS-1 Subtransmission	5,595	0.98	5,483	5,483	-	-
17	SS-1 Subtransmission Del / Primary Met	2,794	0.99	2,766	2,766	-	-
18	SS-1 Primary	55,737	0.99	55,180	55,180	55,180	-
19	Total Firm Service	13,295,884		13,267,828	13,267,828	12,783,481	10,977,383
20	LLC Transmission	7,884,000	0.98	7,726,320	-	-	-
21	Total Large Load Customer Service	7,884,000		7,726,320	-	-	-
22	CS Subtransmission	-	0.98	-	-	-	-
23	CS Primary	66,496	0.99	65,831	65,831	65,831	-
24	CS Secondary	(0)	1.00	(0)	(0)	(0)	(0)
25	SS-3 Subtransmission	-	0.98	-	-	-	-
26	SS-3 Primary	-	0.99	-	-	-	-
27	Total Curtailable Service	66,496		65,831	65,831	65,831	(0)
28	IS Transmission	200,860	0.98	196,843	-	-	-
29	IS Subtransmission	788,335	0.98	772,569	772,569	-	-
30	IS Subtransmission Del / Primary Met	220,405	0.99	218,201	218,201	-	-
31	IS Primary	988,426	0.99	978,541	978,541	978,541	-
32	IS Primary Del / Subtransmission Met	-	0.98	-	-	-	-
33	IS Primary Del / Secondary Met	-	1.00	-	-	-	-
34	IS Secondary	375,198	1.00	375,198	375,198	375,198	375,198
35	IS Secondary Del / Primary Met	-	0.99	-	-	-	-
36	SS-2 Subtransmission	2,236	0.98	2,191	2,191	-	-
37	SS-2 Subtransmission Del / Primary Met	43,417	0.99	42,982	42,982	-	-
38	SS-2 Primary	9,875	0.99	9,776	9,776	9,776	-
39	Total Interruptible Service	2,628,751		2,596,301	2,399,458	1,363,516	375,198
40	LS Secondary	332,749	1.00	332,749	332,749	332,749	332,749
41	Total Lighting Service	332,749		332,749	332,749	332,749	332,749
42	Total Retail	48,381,255		48,162,070	40,238,907	38,715,464	35,828,591

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 0

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Ye 12/31/2025

Witness: Yager

METER PLANT INVESTMENT

Line	(1) RATE GROUP / METER TYPE	(2) Number of Metered Points	(3) Installed Meter Cost $/meter	(3) Total Meter Invest. (2) x (3)	(4) Percent System	(5) Percent Retail
1	Secondary	1,773,322	$174.09	$308,712,878		
2	Full CIAC or Unmetered	-	$0.00	$0		
3	Residential	1,773,322		$308,712,878		**80.526%**
4	Secondary	130,709	$238.70	$31,200,560		
5	Primary	150	$3,699.24	$553,304		
6	Transmission	2	$22,978.00	$44,659		
7	Full CIAC or Unmetered	-	$0.00	$0		
8	General Service Non-Demand	130,861		$31,798,523		**8.294%**
9	Secondary	14,797	$183.46	$2,714,619		
10	Primary	-	$183.46	$0		
11	Transmission	-	$183.46	$0		
12	Full CIAC or Unmetered	-	$183.46			
13	General Service 100% Load Factor Usage	14,797		$2,714,619		**0.708%**
14	Secondary	48,264	$485.49	$23,431,852		
15	Primary	380	$8,107.86	$3,077,437		
16	Transmission	10	$19,845.02	$204,232		
17	Full CIAC or Unmetered	-	$0.00	$0		
18	General Service Demand/SS-1	48,654		$26,713,521		**6.968%**
19	Transmission	1	$19,845.02	$19,845		
20	Full CIAC or Unmetered	-	$0.00	$0		
21	Large Load Customer	1		$19,845		**0.005%**
22	Secondary	1	$177.91	$99		
23	Primary	5	$15,212.29	$82,350		
24	Transmission	-	$0.00	$0		
25	Full CIAC or Unmetered	-	$0.00	$0		
26	Curtailable/SS-3	6		$82,449		**0.022%**
27	Secondary	68	$810.53	$55,247		
28	Primary	69	$6,199.19	$430,000		
29	Transmission	11	$23,773.38	$257,293		
30	Full CIAC or Unmetered	-	$0.00	$0		
31	Interruptible General Service/SS-2	148		$742,540		**0.194%**
32	Secondary	64,290	$195.76	$12,585,699		
33	Full CIAC or Unmetered	-	$0.00	$0		
34	Lighting Service	64,290		$12,585,699		**3.283%**
35	Retail Total	2,032,078		$383,370,075	**98.893%**	
36						
37	Primary	196	$12,012.00	$2,354,352		
38	Transmisison	46	$42,090.00	$1,936,140		
39	Wholesale Total	242		$4,290,492	**1.107%**	
40						
41	TOTAL RETAIL AND WHOLESALE	2,032,320		$387,660,567	**100.000%**	**100.000%**

Supporting Schedules:

Recap Schedules:

DUKE ENERGY FLORIDA, LLC
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PRODUCTION CAPACITY ALLOCATION METHODOLOGY: 12 CP and 25% AD
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025

TABLE OF CONTENTS

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
1	**Rate Base**															
2	Electric Plant in Service	Line 105	30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
3	Accum. Depreciation & Amort.	Line 171	(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
4	Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
5	Construction Work in Progress	Line 230	1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
6	Plant Held for Future Use	Line 241	129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
7	Working Capital	Line 267	770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
8	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
9																
10	**Revenue**															
11	Class Revenue	Line 288	5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
12	Revenue Credits	Line 309	247,619	-	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
13	Total Revenue		6,060,886	(2,625,769)	3,435,116	215,675	3,219,442	1,943,474	166,788	10,856	680,161	2,625	91,846	22,187	101,483	200,022
14																
15	**Operating Expense**															
16	Operations & Maintenance	Line 392	2,827,688	(2,232,227)	595,461	16,023	579,439	359,826	30,684	2,580	106,923	444	16,252	7,318	13,750	41,663
17	Depreciation	Line 462	1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
18	Tax Other Than Income Tax	Line 473	497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
19	Gain/Loss on Disposition		-	(1,323)	(1,323)	-	(1,323)	(797)	(68)	(4)	(292)	(1)	(38)	(7)	(42)	(74)
20	Operating Expense before Tax		4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,029,185	88,392	6,255	345,394	1,357	48,533	14,230	56,049	117,534
21	Income Tax Expense	Line 520	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
22	Total Operating Expense		4,651,675	(2,633,192)	2,018,482	103,244	1,915,238	1,156,700	99,319	6,879	391,996	1,533	54,377	15,329	61,860	127,246
23																
24	**Return**															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
26	Net Operating Income Required	Ln 8 x Ln 34	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	**Total Class Cost of Service**	Ln 26 + Ln 22 - Ln 12	5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
32																
33	Rate of Return Earned	Ln 25 / Ln 8					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
34	Rate of Return Requested	JSS Sch. 14					6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36	Revenues @ Cost of Service	Ln 11					3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
37	Increase/(Decrease) Justified	Ln 29					-	-	-	-	-	-	-	-	-	-
38	Percent Increase/(Decrease)	Ln 37 / Ln 36					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,931,942	(29,988)	6,901,955	13	6,901,942	3,694,402	321,492	22,431	1,691,804	6,971	273,800	13,528	-	877,513
44	Production Intermediate Demand		604,888	0	604,888	28,962	575,926	308,276	26,827	1,872	141,171	582	22,847	1,129	-	73,223
45	Production Peaking Demand		647,344	0	647,344	15,332	632,012	338,297	29,439	2,054	154,919	638	25,072	1,239	-	80,354
46	Production Solar Demand		2,296,360	(195,138)	2,101,222	4	2,101,218	1,124,719	97,875	6,829	515,051	2,122	83,355	4,118	-	267,149
47	Retail 100%, Removed		39,970	(39,970)	0	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
49	Production Plant Allocators						0.99568	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
50																
51	Transmission Plant															
52	Production Base Demand		84,165		84,165	0	84,165	45,051	3,920	274	20,631	85	3,339	165	-	10,701
53	Production Intermediate Demand		5,199		5,199	249	4,950	2,650	231	16	1,213	5	196	10	-	629
54	Production Peaking Demand		44,954		44,954	1,065	43,890	23,493	2,044	143	10,758	44	1,741	86	-	5,580
55	Production Solar Demand		48,750		48,750	0	48,750	26,094	2,271	158	11,950	49	1,934	96	-	6,198
56	Transmission		2,297,366	(203,764)	2,093,603	620,350	1,473,252	828,713	68,921	4,250	346,045	1,321	51,682	440	-	171,879
57	Subtransmission		4,406,701	(384,070)	4,022,631	1,191,936	2,830,695	1,808,018	150,366	9,273	754,973	2,882	104,222	961	-	-
58	Transmission - Radials		45,419	0	45,419	-	45,419	25,548	2,125	131	10,668	41	1,593	14	-	5,299
59	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
60	Transmission Plant Total		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
61	Transmission Plant Allocators						0.71416	0.60903	0.05073	0.00314	0.25518	0.00098	0.03635	0.00039	0.00000	0.04420
62																
63	Total Prod and Trans Plant		17,453,060	(852,929)	16,600,130	1,857,911	14,742,219	8,225,262	705,511	47,431	3,659,182	14,740	569,782	21,784	0	1,498,526
64	Prod and Trans Plant Allocators						0.88808	0.55794	0.04786	0.00322	0.24821	0.00100	0.03865	0.00148	0.00000	0.10165
65																
66	Distribution Plant															
67	Distribution Primary		5,806,782	(525,951)	5,280,831	-	5,280,831	3,437,211	304,831	13,965	1,349,236	5,564	123,624	46,401	-	-
68	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,777,318	(422,070)	2,355,248	-	2,355,248	1,845,476	150,518	3,049	335,751	-	10,324	10,130	-	-
70	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		703,186	(596)	702,590	-	702,590	613,314	45,207	5,118	16,693	0	24	22,235	-	-
72	Distribution Metering		476,524	(54)	476,470	-	476,470	383,683	39,521	3,374	33,201	102	923	15,642	-	25
73	Lighting Facilities		848,864	(27,093)	821,771	-	821,771	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	0	7,793	-	7,793	-	-	-	-	-	7,793	-	-	-
75	Distribution Plant Total		10,620,467	(975,764)	9,644,703	0	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
76	Distribution Plant Allocators						1.00000	0.65110	0.05600	0.00264	0.17988	0.00059	0.01479	0.00979	0.08520	0.00000
77																
78	Total Trans and Dist Plant		17,553,022	(1,563,597)	15,989,424	1,813,600	14,175,825	9,039,251	769,955	39,750	2,891,118	10,093	307,396	96,179	821,771	200,311
79	Total Trans and Dist Plant Allocators						0.88658	0.63765	0.05431	0.00280	0.20395	0.00071	0.02168	0.00678	0.05797	0.01413
80																
81	Total Prod, Trans and Dist Plant		28,073,526	(1,828,693)	26,244,833	1,857,911	24,386,922	14,504,945	1,245,588	72,936	5,394,062	20,406	712,470	116,192	821,771	1,498,550
82	Total Prod, Trans and Dist Plant Allocators						0.92921	0.59478	0.05108	0.00299	0.22119	0.00084	0.02922	0.00476	0.03370	0.06145
83																
84	General & Intangible Plant															
85	Labor		1,274,236	(3,323)	1,270,913	33,476	1,237,437	759,599	65,165	5,376	237,413	988	36,473	14,524	23,719	94,180
86	Retail 100%, Class = # Bills		121,956		121,956	-	121,956	106,427	7,854	888	2,919	0	8	3,858	-	-
87	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
89	General & Intangible Plant Allocators						0.97597	0.63707	0.05371	0.00461	0.17679	0.00073	0.02684	0.01352	0.01745	0.06928
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
96	Other															
97	Labor		658,255	(658,255)	0	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2,005)	(21,500)	(23,505)	-	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	-	-
99	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		111,202	(111,202)	0	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
104																
105	Total Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
106	Total Gross Electric Plant Allocators						0.93159	0.59676	0.05120	0.00307	0.21902	0.00083	0.02912	0.00520	0.03287	0.06192
107																
108	[redacted]															
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,830,222	(20,392)	2,809,830	5	2,809,824	1,504,015	130,882	9,132	688,744	2,838	111,466	5,507	-	357,241
112	Production Intermediate Demand		377,448	(5,087)	372,361	17,829	354,532	189,771	16,514	1,152	86,903	358	14,064	695	-	45,075
113	Production Peaking Demand		438,745	13,198	451,943	10,704	441,239	236,182	20,553	1,434	108,157	446	17,504	865	-	56,099
114	Production Solar Demand		253,563	(7,766)	245,796	0	245,796	131,567	11,449	799	60,249	248	9,751	482	-	31,250
115	Retail 100%, Removed		7,911	(7,911)	0	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,907,889	(27,959)	3,879,931	28,539	3,851,392	2,061,535	179,398	12,517	944,053	3,890	152,785	7,549	0	489,666
117	Production Plant Allocators						0.99264	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
120	Production Base Demand		14,416		14,416	0	14,416	7,717	672	47	3,534	15	572	28	-	1,833
121	Production Intermediate Demand		2,181		2,181	104	2,077	1,112	97	7	509	2	82	4	-	264
122	Production Peaking Demand		2,670		2,670	63	2,607	1,395	121	8	639	3	103	5	-	331
123	Production Solar Demand		1,968		1,968	0	1,968	1,053	92	6	482	2	78	4	-	250
124	Transmission		346,711	(8,243)	338,468	100,291	238,177	133,976	11,142	687	55,944	214	8,355	71	-	27,787
125	Subtransmission		533,143	(15,536)	517,606	153,371	364,236	232,644	19,348	1,193	97,145	371	13,411	124	-	-
126	Transmission - Radials		5,451		5,451	-	5,451	3,066	255	16	1,280	5	191	2	-	636
127	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		906,539	(23,779)	882,760	253,829	628,931	380,963	31,727	1,965	159,534	611	22,793	238	0	31,102
129	Transmission Plant Allocators						0.71246	0.60573	0.05045	0.00312	0.25366	0.00097	0.03624	0.00038	0.00000	0.04945
130																
131	Total Prod and Trans Plant		4,814,428	(51,738)	4,762,691	282,368	4,480,323	2,442,498	211,125	14,482	1,103,587	4,500	175,578	7,786	0	520,768
132	Prod and Trans Plant Allocators						0.94071	0.54516	0.04712	0.00323	0.24632	0.00100	0.03919	0.00174	0.00000	0.11623
133																
134	Distribution Plant															
135	Distribution Primary		938,530	(19,937)	918,594	-	918,594	597,898	53,025	2,429	234,698	968	21,504	8,071	-	-
136	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		639,608	(13,243)	626,365	-	626,365	490,794	40,029	811	89,291	-	2,746	2,694	-	-
138	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,307	(35)	217,272	-	217,272	189,664	13,980	1,583	5,162	0	7	6,876	-	-
140	Distribution Metering		144,012	(8)	144,003	-	144,003	115,960	11,944	1,020	10,034	31	279	4,727	-	7
141	Lighting Facilities		251,172	(1,373)	249,799	-	249,799	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	0	3,170	-	3,170	-	-	-	-	-	3,170	-	-	-
143	Distribution Plant Total		2,193,800	(34,596)	2,159,204	0	2,159,204	1,394,317	118,979	5,842	339,185	999	27,706	22,369	249,799	7
144	Distribution Plant Allocators						1.00000	0.64576	0.05510	0.00271	0.15709	0.00046	0.01283	0.01036	0.11569	0.00000
145																
146	Total Trans and Dist Plant		3,100,339	(58,375)	3,041,964	253,829	2,788,135	1,775,280	150,706	7,807	498,719	1,609	50,499	22,607	249,799	31,109
147	Total Trans and Dist Plant Allocators						0.91656	0.63673	0.05405	0.00280	0.17887	0.00058	0.01811	0.00811	0.08959	0.01116
148																
149	Total Prod, Trans and Dist Plant		7,008,228	(86,333)	6,921,895	282,368	6,639,527	3,836,814	330,103	20,324	1,442,772	5,499	203,284	30,155	249,799	520,775
150	Total Prod, Trans and Dist Plant Allocators						0.95921	0.57787	0.04972	0.00306	0.21730	0.00083	0.03062	0.00454	0.03762	0.07844
151																
152	General & Intangible Plant															
153	Labor		591,854	(3,812)	588,042	15,489	572,553	351,461	30,151	2,487	109,849	457	16,876	6,720	10,975	43,576
154	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		33,169	(518)	32,651	-	32,651	28,494	2,103	238	782	0	2	1,033	-	-
156	General & Intangible Plant Total		625,023	(4,329)	620,694	15,489	605,205	379,955	32,254	2,725	110,631	457	16,878	7,753	10,975	43,576
157	General & Intangible Plant Allocators						0.97505	0.62781	0.05329	0.00450	0.18280	0.00076	0.02789	0.01281	0.01813	0.07200
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
163																
164	Other															
165	Labor		0		0	0	0	0	0	0	0	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928		2,928	-	2,928	2,556	189	21	70	0	0	93	-	-
167	Retail 100%, Removed		435,560	(435,560)	0	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		(591)	0	(591)	(591)	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		437,897	(435,560)	2,337	(591)	2,928	2,556	189	21	70	0	0	93	0	0
170																
171	Total Accumulated Depreciation		8,071,148	(526,223)	7,544,926	297,265	7,247,660	4,219,325	362,546	23,070	1,553,473	5,956	220,162	38,001	260,774	564,352
172	Total Accum Deprec Allocators						0.96060	0.58216	0.05002	0.00318	0.21434	0.00082	0.03038	0.00524	0.03598	0.07787
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,520,504	(265,096)	10,255,409	44,311	10,211,098	5,465,694	475,633	33,186	2,502,944	10,313	405,074	20,014	0	1,298,239
177	Production Reserve		(3,907,889)	27,959	(3,879,931)	(28,539)	(3,851,392)	(2,061,535)	(179,398)	(12,517)	(944,053)	(3,890)	(152,785)	(7,549)	0	(489,666)
178	Production Net Plant		6,612,615	(237,137)	6,375,478	15,773	6,359,706	3,404,160	296,235	20,669	1,558,891	6,423	252,290	12,465	0	808,573
179	Production Net Plant Allocators						0.99753	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
180																
181	Transmission Gross Plant		6,932,555	(587,834)	6,344,721	1,813,600	4,531,122	2,759,568	229,879	14,245	1,156,238	4,427	164,708	1,771	0	200,287
182	Transmission Reserve		(906,539)	23,779	(882,760)	(253,829)	(628,931)	(380,963)	(31,727)	(1,965)	(159,534)	(611)	(22,793)	(238)	0	(31,102)
183	Transmission Net Plant		6,026,016	(564,055)	5,461,961	1,559,771	3,902,190	2,378,605	198,152	12,281	996,704	3,816	141,915	1,533	0	169,185
184	Transmission Net Plant Allocators						0.71443	0.60956	0.05078	0.00315	0.25542	0.00098	0.03637	0.00039	0.00000	0.04336
185																
186	Distribution Gross Plant		10,620,467	(975,764)	9,644,703	-	9,644,703	6,279,683	540,077	25,505	1,734,880	5,666	142,688	94,408	821,771	25
187	Distribution Reserve		(2,193,800)	34,596	(2,159,204)	-	(2,159,204)	(1,394,317)	(118,979)	(5,842)	(339,185)	(999)	(27,706)	(22,369)	(249,799)	(7)
188	Distribution Net Plant		8,426,667	(941,168)	7,485,499	0	7,485,499	4,885,367	421,098	19,663	1,395,695	4,667	114,981	72,039	571,972	17
189	Distribution Net Plant Allocators						1.00000	0.65264	0.05626	0.00263	0.18645	0.00062	0.01536	0.00962	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,396,192	(3,323)	1,392,869	33,476	1,359,392	866,027	73,019	6,264	240,332	988	36,482	18,382	23,719	94,180
192	General & Intangible Reserve		(625,023)	4,329	(620,694)	(15,489)	(605,205)	(379,955)	(32,254)	(2,725)	(110,631)	(457)	(16,878)	(7,753)	(10,975)	(43,576)
193	General & Intangible Net Plant		771,168	1,006	772,175	17,987	754,188	486,071	40,765	3,539	129,701	531	19,603	10,629	12,745	50,604
194	General & Intangible Net Plant Allocators						0.97671	0.64450	0.05405	0.00469	0.17197	0.00070	0.02599	0.01409	0.01690	0.06710
195																
196	Energy Storage Gross Plant		0	0	0	-	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	-	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators						-	-	-	-	-	-	-	-	-	-
200																
201	Other Gross Plant		764,962	(790,956)	(25,994)	(2,490)	(23,505)	(20,512)	(1,514)	(171)	(563)	(0)	(2)	(744)	0	0
202	Other Reserve		(437,897)	435,560	(2,337)	591	(2,928)	(2,556)	(189)	(21)	(70)	(0)	(0)	(93)	(0)	(0)
203	Other Net Plant		327,065	(355,396)	(28,331)	(1,898)	(26,433)	(23,067)	(1,702)	(192)	(633)	(0)	(2)	(836)	(0)	(0)
204	Other Net Plant Allocators						0.93300	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
205																
206	Total Gross Plant		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
207	Total Reserve		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
208	Total Net Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
209	Total Net Plant Allocators						0.92068	0.60249	0.05167	0.00303	0.22086	0.00084	0.02862	0.00519	0.03165	0.05566
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,433	(2)	174,431	0	174,431	93,367	8,125	567	42,756	176	6,920	342	-	22,177
214	Production Intermediate Demand		23,477	0	23,477	1,124	22,353	11,965	1,041	73	5,479	23	887	44	-	2,842
215	Production Peaking Demand		14,954	0	14,954	354	14,600	7,815	680	47	3,579	15	579	29	-	1,856
216	Production Solar Demand		445,035	(441,889)	3,145	0	3,145	1,684	147	10	771	3	125	6	-	400
217	Transmission		144,022	(47,597)	96,425	28,571	67,854	38,168	3,174	196	15,938	61	2,380	20	-	7,916
218	Subtransmission		271,465	(89,715)	181,750	53,854	127,896	81,690	6,794	419	34,111	130	4,709	43	-	-
219	Distribution Primary		418,631	(254,414)	164,217	-	164,217	106,887	9,479	434	41,957	173	3,844	1,443	-	-
220	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		322,400	(267,048)	55,352	-	55,352	43,372	3,537	72	7,891	-	243	238	-	-
222	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	0	2,740	-	2,740	2,392	176	20	65	0	0	87	-	-
224	Distribution Metering		2,111	0	2,111	-	2,111	1,700	175	15	147	0	4	69	-	0
225	Lighting Facilities		18,507	(15,761)	2,745	-	2,745	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	0	667	-	667	-	-	-	-	-	667	-	-	-
227	Labor		26,550	(2,759)	23,790	627	23,164	14,219	1,220	101	4,444	18	683	272	444	1,763
228	Retail 100%, Class = Net Plant		(11,872)	0	(11,872)	-	(11,872)	(7,153)	(613)	(36)	(2,622)	(10)	(340)	(62)	(376)	(661)
229	Retail 100%, Removed		739	(739)	0	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
231	Total Construction Work in Progress Allocator						0.88483	0.60995	0.05226	0.00295	0.23794	0.00091	0.03188	0.00390	0.00433	0.05589
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		98,700	(94,468)	4,232	0	4,232	2,265	197	14	1,037	4	168	8	-	538
236	Production Peaking Demand		1,175	0	1,175	28	1,147	614	53	4	281	1	46	2	-	146
237	Transmission		3,803	0	3,803	1,127	2,676	1,505	125	8	629	2	94	1	-	312
238	Subtransmission		20,006	0	20,006	5,928	14,078	8,992	748	46	3,755	14	518	5	-	-
239	Distribution Primary		2,557	0	2,557	-	2,557	1,664	148	7	653	3	60	22	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
240	Labor		3,462	0	3,462	91	3,371	2,069	178	15	647	3	99	40	65	257
241	Plant Held for Future Use Total		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
242	Plant Held for Future Use Allocator						0.79641	0.60974	0.05163	0.00330	0.24952	0.00098	0.03510	0.00279	0.00230	0.04464
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	0	65,502	0	65,502	35,061	3,051	213	16,056	66	2,598	128	-	8,328
247	Production Intermediate Demand		0	7,162	7,162	343	6,819	3,650	318	22	1,671	7	271	13	-	867
248	Production Peaking Demand		0	7,619	7,619	180	7,438	3,982	346	24	1,823	8	295	15	-	946
249	Production Base Energy		112,485	0	112,485	1	112,484	51,019	5,173	491	31,028	152	6,007	780	-	17,834
250	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		96,569	0	96,569	1,995	94,574	42,896	4,350	413	26,088	128	5,050	656	-	14,994
252	Production Solar Demand		981	0	981	0	981	525	46	3	240	1	39	2	-	125
253	Energy Avg Rate Sales		8,798	(8,798)	0	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-	-
255	Labor		(264,802)	264,802	0	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(406,632)	0	(406,632)	(10,918)	(395,714)	(246,023)	(21,038)	(1,761)	(73,036)	(303)	(11,078)	(4,983)	(9,375)	(28,116)
257	Retail 100%, Class = # Bills		155,484	2,392	157,877	-	157,877	137,775	10,167	1,150	3,779	0	11	4,995	-	-
258	Retail 100%, Class = Prod		(205,287)	667	(204,620)	-	(204,620)	(109,527)	(9,531)	(665)	(50,157)	(207)	(8,117)	(401)	-	(26,015)
259	Retail 100%, Class = Net Plant		473,238	0	473,238	-	473,238	285,122	24,451	1,433	104,518	395	13,545	2,455	14,977	26,342
260	Retail 100%, Class = T&D		(105,072)	3,474	(101,598)	-	(101,598)	(64,785)	(5,518)	(285)	(20,721)	(72)	(2,203)	(689)	(5,890)	(1,436)
261	Retail 100%, Class = Metering		13,801	0	13,801	-	13,801	11,113	1,145	98	962	3	27	453	-	1
262	Retail 100%, Removed		417,800	(417,800)	(0)	-	(0)	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		27,572	0	27,572	27,572	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,911)	0	(8,911)	(38)	(8,873)	(4,749)	(413)	(29)	(2,175)	(9)	(352)	(17)	-	(1,128)
265	Gross Total Plant		405,360	0	405,360	27,551	377,809	225,463	19,345	1,161	82,748	314	11,000	1,966	12,418	23,394
266	Gross Trans Plant		(16,575)	0	(16,575)	(4,739)	(11,836)	(7,208)	(600)	(37)	(3,020)	(12)	(430)	(5)	-	(523)
267	Total Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
268	Total Working Capital Allocator						0.93340	0.61971	0.05322	0.00379	0.20379	0.00080	0.02834	0.00913	0.02063	0.06058
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		30,234,680	(2,622,972)	27,611,708	1,888,898	25,722,810	15,350,460	1,317,093	79,029	5,633,832	21,394	748,950	133,831	845,491	1,592,730
273	Accumulated Depreciation		(8,071,148)	526,223	(7,544,926)	(297,265)	(7,247,660)	(4,219,325)	(362,546)	(23,070)	(1,553,473)	(5,956)	(220,162)	(38,001)	(260,774)	(564,352)
274	Net Electric Plant in Service		22,163,532	(2,096,749)	20,066,782	1,591,632	18,475,150	11,131,135	954,547	55,959	4,080,358	15,438	528,788	95,830	584,717	1,028,379
275	Construction Work in Progress		1,853,860	(1,119,926)	733,935	84,531	649,404	396,105	33,936	1,917	154,516	590	20,700	2,531	2,814	36,294
276	Plant Held for Future Use		129,703	(94,468)	35,235	7,174	28,061	17,110	1,449	93	7,002	28	985	78	65	1,253
277	Working Capital		770,312	(140,482)	629,830	41,947	587,883	364,314	31,290	2,230	119,805	472	16,662	5,367	12,131	35,611
278	Total Rate Base		24,917,406	(3,451,625)	21,465,781	1,725,283	19,740,498	11,908,665	1,021,221	60,199	4,361,682	16,527	567,135	103,807	599,726	1,101,536
279	Total Rate Base Allocator						0.91963	0.60326	0.05173	0.00305	0.22095	0.00084	0.02873	0.00526	0.03038	0.05580
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		5,616,886	(2,630,772)	2,986,113	-	2,986,113	1,858,907	159,874	10,308	655,917	2,534	88,246	20,928	-	189,401
284	Production Solar Demand		75,050	5,003	80,053	(0)	80,053	42,850	3,729	260	19,623	81	3,176	157	-	10,178
285	Lighting Facilities Revenue		101,466	-	101,466	-	101,466	-	-	-	-	-	-	-	101,466	-
286	Retail Revenue		5,793,402	(2,625,769)	3,167,633	(0)	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
287	Wholesale 100%		19,864	-	19,864	19,864	-	-	-	-	-	-	-	-	-	-
288	Total Class Revenue		5,813,266	(2,625,769)	3,187,497	19,864	3,167,633	1,901,757	163,603	10,568	675,539	2,615	91,422	21,085	101,466	199,578
289	Total Retail Sales of Electric & Lighting Allocator						0.99377	0.62252	0.05354	0.00345	0.21966	0.00085	0.02955	0.00701	-	0.06343
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		5,839,967	(2,638,751)	3,201,215	190,082	3,011,133	1,815,960	155,862	10,232	633,559	2,449	86,002	21,088	95,671	190,310
293	Less Lighting Facilities		(95,671)		(95,671)		(95,671)								(95,671)	-
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Cu		5,744,295	(2,638,751)	3,105,544	190,082	2,915,462	1,815,960	155,862	10,232	633,559	2,449	86,002	21,088	-	190,310
295	Function Allocator for Electric Revenue						1.00000	0.62287	0.05346	0.00351	0.21731	0.00084	0.02950	0.00723	0.00000	0.06528
296																
297																
298	**Revenue Credits**															
299	Transmission		5,035	0	5,035	1,492	3,543	1,993	166	10	832	3	124	1	-	413

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
300	Subtransmission		9,491	0	9,491	2,812	6,679	4,266	355	22	1,781	7	246	2	-	-
301	Distribution Primary		239	0	239	-	239	155	14	1	61	0	6	2	-	-
302	Distribution Secondary		7,228	0	7,228	-	7,228	5,664	462	9	1,030	-	32	31	-	-
303	Distribution Service		33,309	0	33,309	-	33,309	29,077	2,143	243	791	0	1	1,054	-	-
304	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	0	274	-	274	239	18	2	7	0	0	9	-	-
306	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		191,461	0	191,461	191,461	-	-	-	-	-	-	-	-	-	-
308	Rate Base		582	0	582	45	537	324	28	2	119	0	15	3	16	30
309	Total Revenue Credits		247,619	0	247,619	195,810	51,809	41,718	3,185	288	4,621	11	424	1,102	16	443
310	Total Revenue Credits Allocator						0.20923	0.80522	0.06147	0.00557	0.08920	0.00021	0.00818	0.02127	0.00031	0.00856
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622		32,622		32,622	17,461	1,520	106	7,996	33	1,294	64	-	4,148
316	Production Intermediate Demand		2,921		2,921		2,781	1,489	130	9	682	3	110	5	-	354
317	Production Peaking Demand		4,990		4,990		4,872	2,608	227	16	1,194	5	193	10	-	619
318	Production Solar Demand		14,806	(1,500)	13,306		13,306	7,122	620	43	3,262	13	528	26	-	1,692
319	Production Demand O&M Subtotal		55,339	(1,500)	53,839	0	53,581	28,680	2,496	174	13,134	54	2,126	105	0	6,812
320	Production Demand O&M Allocators						0.99521	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
321																
322	Production Energy															
323	Production Base Energy		102,441		102,441		102,440	46,464	4,711	447	28,258	138	5,470	711	-	16,241
324	Production Intermediate Energy		9,887		9,887		9,293	4,215	427	41	2,563	13	496	64	-	1,473
325	Production Peaking Energy		8,478		8,478		8,303	3,766	382	36	2,290	11	443	58	-	1,316
326	Production Solar Energy		7,757		7,757		7,757	3,518	357	34	2,140	10	414	54	-	1,230
327	Production Energy O&M Subtotal		128,563	0	128,563	0	127,793	57,963	5,877	557	35,251	173	6,824	886	0	20,261
328	Production Energy O&M Allocators						0.99401	0.45357	0.04599	0.00436	0.27584	0.00135	0.05340	0.00694	0.00000	0.15855
329																
330	Production O&M Total		183,902	(1,500)	182,402	0	181,374	86,643	8,373	732	48,385	227	8,950	991	0	27,073
331	Production O&M Total Allocators						0.99436	0.47770	0.04616	0.00403	0.26677	0.00125	0.04934	0.00547	0.00000	0.14927
332																
333	Transmission															
334	Production Base Demand		235		235	0	235	126	11	1	58	0	9	0	-	30
335	Production Intermediate Demand		15		15	1	14	7	1	0	3	0	1	0	-	2
336	Production Peaking Demand		126		126	3	123	66	6	0	30	0	5	0	-	16
337	Production Solar Demand		136		136	0	136	73	6	0	33	0	5	0	-	17
338	Transmission		10,581		10,581	3,135	7,445	4,188	348	21	1,749	7	261	2	-	869
339	Subtransmission		20,329		20,329	6,024	14,306	9,137	760	47	3,815	15	527	5	-	-
340	Transmission - Radials		127		127	-	127	71	6	0	30	0	4	0	-	15
341	Transmission O&M Total		31,548	0	31,548	9,163	22,386	13,669	1,138	70	5,719	22	812	8	0	948
342	Transmission O&M Allocators						0.70957	0.61059	0.05083	0.00314	0.25545	0.00098	0.03630	0.00036	0.00000	0.04235
343																
344	Distribution															
345	Distribution Primary		47,524		47,524	-	47,524	30,933	2,743	126	12,142	50	1,113	418	-	-
346	Distribution Secondary		19,105		19,105	-	19,105	14,970	1,221	25	2,724	-	84	82	-	-
347	Distribution Service		10,030		10,030	-	10,030	8,756	645	73	238	0	0	317	-	-
348	Distribution Metering		9,863		9,863	-	9,863	7,942	818	70	687	2	19	324	-	1
349	Lighting Facilities		10,015		10,015	-	10,015	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25		25	-	25	-	-	-	-	-	25	-	-	-
351	Distribution O&M Total		96,564	0	96,564	0	96,564	62,601	5,428	293	15,791	52	1,241	1,141	10,015	1
352	Distribution O&M Allocators						1.00000	0.64829	0.05621	0.00304	0.16353	0.00054	0.01285	0.01182	0.10372	0.00001
353																
354	Customer Accounting															
355	Distribution Service		0		0		-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241		241		241	194	20	2	17	0	0	8	-	0
357	Retail 100%, Class = # Bills		77,638		77,638		77,638	67,752	5,000	565	1,859	0	5	2,456	-	-
358	Customer Accounting O&M		77,879	0	77,879	0	77,879	67,946	5,020	567	1,875	0	6	2,464	0	0
359	Customer Accounting O&M Allocators						1.00000	0.87246	0.06445	0.00728	0.02408	0.00000	0.00008	0.03164	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137		4,137		4,137	3,610	266	30	99	0	0	131	-	-
363	Customer Serv & Info. O&M		4,137	0	4,137	0	4,137	3,610	266	30	99	0	0	131	0	0
364	Customer Serv & Info. O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698		16,698		16,698	14,572	1,075	122	400	0	1	528	-	-
368	Sales O&M		16,698	0	16,698	0	16,698	14,572	1,075	122	400	0	1	528	0	0
369	Sales O&M Allocators						1.00000	0.87267	0.06440	0.00728	0.02394	0.00000	0.00007	0.03164	0.00000	0.00000
370																
371	Admin and General															
372	Labor		184,024	(26,389)	157,635		153,483	94,215	8,083	667	29,447	122	4,524	1,801	2,942	11,681
373	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		24,718	0	24,718		23,038	13,748	1,180	71	5,046	19	671	120	757	1,426
375	Retail 100%, Class = # Bills		6,053	(2,745)	3,309		3,309	2,887	213	24	79	0	0	105	-	-
376	Retail 100%, Class = T&D		0	0	0		-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		0	0	0		-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		0	0	0		-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		214,795	(29,133)	185,661	0	179,829	110,851	9,475	762	34,572	142	5,195	2,026	3,699	13,108
381	Admin & General O&M Allocators						0.96859	0.61642	0.05269	0.00424	0.19225	0.00079	0.02889	0.01127	0.02057	0.07289
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		2,195,394	(2,195,394)	0		-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		6,200	(6,200)	0		-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		2,201,594	(2,201,594)	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,827,117	(2,232,227)	594,890	9,163	578,867	359,893	30,775	2,576	106,841	443	16,205	7,290	13,714	41,130
389	Total O&M Allocators						0.97307	0.62172	0.05316	0.00445	0.18457	0.00076	0.02800	0.01259	0.02369	0.07105
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		572		572		572	(67)	(92)	4	82	2	46	28	36	533
392	Total Adjusted O&M		2,827,688	(2,232,227)	595,461	9,163	579,439	359,826	30,684	2,580	106,923	444	16,252	7,318	13,750	41,663
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		334,499	(30,278)	304,221	1	304,220	162,840	14,171	989	74,571	307	12,068	596	-	38,679
398	Production Intermediate Demand		49,702	(27,117)	22,585	1,081	21,504	11,510	1,002	70	5,271	22	853	42	-	2,734
399	Production Peaking Demand		19,735	11,258	30,993	734	30,259	16,197	1,409	98	7,417	31	1,200	59	-	3,847
400	Production Solar Demand		82,499	(17,417)	65,083	0	65,083	34,837	3,032	212	15,953	66	2,582	128	-	8,275
401	Retail 100%, Removed		1,593	(1,593)	0	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		488,028	(65,145)	422,882	1,816	421,066	225,384	19,613	1,368	103,212	425	16,704	825	0	53,534
403	Production Plant Allocators						0.99571	0.53527	0.04658	0.00325	0.24512	0.00101	0.03967	0.00196	0.00000	0.12714
404																
405	Transmission Plant															
406	Production Base Demand		1,555		1,555	0	1,555	833	72	5	381	2	62	3	-	198
407	Production Intermediate Demand		96		96	5	91	49	4	0	22	0	4	0	-	12
408	Production Peaking Demand		921		921	22	899	481	42	3	220	1	36	2	-	114
409	Production Solar Demand		1,023		1,023	0	1,023	548	48	3	251	1	41	2	-	130
410	Transmission		53,803	(5,201)	48,601	14,401	34,200	19,238	1,600	99	8,033	31	1,200	10	-	3,990
411	Subtransmission		102,191	(9,804)	92,387	27,375	65,012	41,524	3,453	213	17,339	66	2,394	22	-	-
412	Transmission - Radials		999		999	-	999	562	47	3	235	1	35	0	-	117
413	Distribution Primary		0		0	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		160,588	(15,006)	145,582	41,802	103,780	63,234	5,266	326	26,482	101	3,770	40	0	4,560
415	Transmission Plant Allocators						0.71286	0.60931	0.05075	0.00314	0.25517	0.00098	0.03633	0.00038	0.00000	0.04394
416																
417	Total Prod and Trans Plant		648,615	(80,151)	568,464	43,618	524,846	288,618	24,880	1,695	129,693	527	20,474	865	0	58,095
418	Prod and Trans Plant Allocators						0.92327	0.54991	0.04740	0.00323	0.24711	0.00100	0.03901	0.00165	0.00000	0.11069
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
420	Distribution Plant															
421	Distribution Primary		155,381	(16,118)	139,263	-	139,263	90,644	8,039	368	35,581	147	3,260	1,224	-	-
422	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		83,375	(12,064)	71,311	-	71,311	55,876	4,557	92	10,166	-	313	307	-	-
424	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,352	(14)	19,338	-	19,338	16,881	1,244	141	459	0	1	612	-	-
426	Distribution Metering		30,834	(2)	30,832	-	30,832	24,828	2,557	218	2,148	7	60	1,012	-	2
427	Lighting Facilities		35,675	(1,019)	34,656	-	34,656	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		324,617	(29,218)	295,399	0	295,399	188,229	16,398	820	48,355	153	3,633	3,155	34,656	2
430	Distribution Plant Allocators						1.00000	0.63720	0.05551	0.00278	0.16369	0.00052	0.01230	0.01068	0.11732	0.00001
431																
432	Total Trans and Dist Plant		485,205	(44,224)	440,981	41,802	399,179	251,463	21,664	1,146	74,837	255	7,403	3,194	34,656	4,562
433	Total Trans and Dist Plant Allocators						0.90521	0.62995	0.05427	0.00287	0.18748	0.00064	0.01855	0.00800	0.08682	0.01143
434																
435	Total Prod, Trans and Dist Plant		973,233	(109,369)	863,864	43,618	820,245	476,847	41,277	2,514	178,048	680	24,107	4,019	34,656	58,096
436	Total Prod, Trans and Dist Plant Allocators						0.94951	0.58135	0.05032	0.00307	0.21707	0.00083	0.02939	0.00490	0.04225	0.07083
437																
438	General & Intangible Plant															
439	Labor		89,542	(1,967)	87,575	2,307	85,268	52,342	4,490	370	16,359	68	2,513	1,001	1,634	6,490
440	Retail 100%, Class = # Bills		10,834		10,834	-	10,834	9,455	698	79	259	0	1	343	-	-
441	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		100,377	(1,967)	98,409	2,307	96,103	61,797	5,188	449	16,619	68	2,514	1,344	1,634	6,490
443	General & Intangible Plant Allocators						0.97656	0.64303	0.05398	0.00468	0.17293	0.00071	0.02616	0.01398	0.01701	0.06753
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		0	0	0	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators						-	-	-	-	-	-	-	-	-	-
449																
450	Other															
451	Labor		0		0	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,513	229	5,743	-	5,743	5,011	370	42	137	0	0	182	-	-
453	Retail 100%, Class = Net Plant		1,308	0	1,308	-	1,308	788	68	4	289	1	37	7	41	73
454	Retail 100%, Class = T&D		581	0	581	-	581	370	32	2	118	0	13	4	34	8
455	Retail 100%, Class = Metering		6,281	862	7,143	-	7,143	5,752	592	51	498	2	14	235	-	0
456	Retail 100%, Class = Dist Secondary		1,851	0	1,851	-	1,851	1,450	118	2	264	-	8	8	-	-
457	Retail 100%, Class = Prod		4,383	(3,816)	567	-	567	304	26	2	139	1	23	1	-	72
458	Retail 100%, Removed		12,518	(12,518)	0	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		32,435	(15,242)	17,193	0	17,193	13,676	1,206	102	1,445	4	95	436	75	153
461																
462	Total Depreciation Expense		1,106,044	(126,578)	979,466	45,925	933,540	552,319	47,671	3,066	196,112	752	26,716	5,799	36,366	64,739
463	Total Depreciation Expense Allocators						0.95311	0.59164	0.05107	0.00328	0.21007	0.00081	0.02862	0.00621	0.03895	0.06935
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		16,879	0	16,879	445	16,434	10,088	865	71	3,153	13	484	193	315	1,251
468	Net Total Plant		194,767	(667)	194,099	15,260	178,839	107,749	9,240	542	39,498	149	5,119	928	5,660	9,955
469	Transmission		1,424	(1,424)	0	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		2,684	(2,684)	0	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		7,141	(7,141)	0	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		274,129	(274,129)	0	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		497,023	(286,045)	210,978	15,704	195,274	117,837	10,105	613	42,651	163	5,603	1,121	5,975	11,205
474	Total Taxes Other Allocator						0.92556	0.60345	0.05175	0.00314	0.21842	0.00083	0.02869	0.00574	0.03060	0.05738
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	6,060,886	(2,625,769)	3,435,116	215,675	3,219,442	1,943,474	166,788	10,856	680,161	2,625	91,846	22,187	101,483	200,022
479	Total Oper. Exp. Before Tax	Line 20	4,430,756	(2,646,174)	1,784,581	77,652	1,706,929	1,029,185	88,392	6,255	345,394	1,357	48,533	14,230	56,049	117,534

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities	Large Load Customer
480	Net Oper. Income (NOI) before Tax		1,630,130	20,405	1,650,535	138,023	1,512,513	914,289	78,396	4,601	334,767	1,268	43,313	7,957	45,434	82,488
481	Interest Expense	Line 8 x WACC	455,725	(61,314)	394,411	31,700	362,711	218,809	18,764	1,106	80,141	304	10,421	1,907	11,019	20,240
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
486	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
487	State Temporary Differences	JSS JSS Sch. 12	(673,572)		(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)
488	State Taxable Income	Ln 485:487	523,111	81,719	604,830	61,768	543,063	333,400	28,565	1,631	121,737	459	15,227	2,893	14,471	24,679
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	28,771	4,495	33,266	3,397	29,868	18,337	1,571	90	6,696	25	837	159	796	1,357
491	State Income Tax (Def.)	Ln 487 x Ln 489	37,046		37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	65,818	4,495	70,312	5,932	64,381	38,933	3,338	196	14,254	54	1,842	339	1,930	3,494
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	1,174,405	81,719	1,256,124	106,322	1,149,802	695,480	59,632	3,495	254,626	964	32,893	6,049	34,414	62,248
497	Fed & St Permanent Differences	JSS JSS Sch. 12	22,278		22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
498	Fed Temporary Differences	JSS JSS Sch. 12	(652,210)		(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
499	State Income Tax Exp. (Cur.)	Line 490	(28,771)	(4,495)	(33,266)	(3,397)	(29,868)	(18,337)	(1,571)	(90)	(6,696)	(25)	(837)	(159)	(796)	(1,357)
500	Fed. Taxable Income	Ln 496:499	515,702	77,225	592,927	59,832	533,095	326,939	28,013	1,603	119,400	451	14,969	2,837	14,329	24,554
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	108,297	16,217	124,515	12,565	111,950	68,657	5,883	337	25,074	95	3,143	596	3,009	5,156
503	Current NOL Adjustment	JSS JSS Sch. 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	108,297	16,217	124,515	12,565	111,950	68,657	5,883	337	25,074	95	3,143	596	3,009	5,156
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,780)	-	(7,780)	(532)	(7,248)	(4,325)	(371)	(22)	(1,587)	(6)	(211)	(38)	(238)	(449)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)		(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(23,216)		(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
511	Total Federal Income Tax Exp.	Ln 504:510	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	137,069	20,712	157,780	15,962	141,818	86,994	7,454	426	31,770	120	3,981	755	3,805	6,514
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	166,231	-	166,231	11,372	154,859	92,414	7,929	476	33,917	129	4,509	806	5,090	9,589
515	Total Direct Adjs.	Ln 492 + Ln 509	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
517	Total Amortization of ITC	Line 507	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
518	Total Amortization of PTC	Line 508	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
520	Total Income Tax Expense	Ln 513:519	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
521			0													
522	Effective Tax Rate	Ln 513:515 /Ln482	25.78%	25.35%	25.75%	25.67%	25.76%	25.75%	25.75%	25.76%	25.75%	25.76%	25.77%	25.75%	25.80%	25.82%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
527	Interest Expense	Line 8 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
534	Temporary Diff Federal	JSS JSS Sch. 12	(652,210)	-	(652,210)	(44,617)	(607,592)	(362,590)	(31,111)	(1,867)	(133,075)	(505)	(17,691)	(3,161)	(19,971)	(37,621)
535	Deferred Tax Federal	Ln 534 x Ln 501	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
536	Base for FIT Computation	Ln 526:535	378,138	61,008	439,146	45,265	393,881	242,011	20,734	1,182	88,355	333	11,032	2,099	10,424	17,710
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	100,518	16,217	116,735	12,032	104,702	64,332	5,512	314	23,487	89	2,932	558	2,771	4,708
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(534)	-	(534)	(37)	(498)	(297)	(25)	(2)	(109)	(0)	(14)	(3)	(16)	(31)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities	(16) Large Load Customer
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,012)	(285)	(1,297)	-	(1,297)	(774)	(66)	(4)	(284)	(1)	(38)	(7)	(43)	(80)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	-	(57,618)	-	(57,618)	(33,543)	(2,882)	(183)	(12,350)	(47)	(1,750)	(302)	(2,073)	(4,487)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(23,216)	-	(23,216)	(1,705)	(21,511)	(12,837)	(1,101)	(66)	(4,711)	(18)	(626)	(112)	(707)	(1,332)
543	Total FIT before Adding Deferred	Ln 538:542	18,137	15,932	34,069	10,291	23,778	16,881	1,436	59	6,032	22	504	135	(68)	(1,222)
544	Total FIT - Deferred	Line 535	136,964	-	136,964	9,370	127,594	76,144	6,533	392	27,946	106	3,715	664	4,194	7,901
545	Total FIT - Current & Deferred	Ln 543:544	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,409,211	7,423	1,416,634	112,430	1,304,204	786,775	67,469	3,977	288,165	1,092	37,469	6,858	39,622	72,776
549	Interest Expense	Line 27 x WACC	(455,725)	61,314	(394,411)	(31,700)	(362,711)	(218,809)	(18,764)	(1,106)	(80,141)	(304)	(10,421)	(1,907)	(11,019)	(20,240)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	22,278	-	22,278	1,524	20,754	12,385	1,063	64	4,546	17	604	108	682	1,285
551	Temporary State Differences	JSS JSS Sch. 12	(673,572)	-	(673,572)	(46,079)	(627,493)	(374,466)	(32,130)	(1,928)	(137,434)	(522)	(18,270)	(3,265)	(20,625)	(38,854)
552	State Deferred Tax	Ln 551 x Ln 489	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
553	Net FIT Allowable	Line 545	155,101	15,932	171,033	19,661	151,373	93,025	7,969	451	33,978	128	4,219	799	4,126	6,679
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
555	Base for SIT Computation	Ln 548:554	494,340	77,225	571,565	58,371	513,194	315,063	26,994	1,541	115,042	434	14,389	2,734	13,675	23,322
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	28,771	4,495	33,266	3,397	29,868	18,337	1,571	90	6,696	25	837	159	796	1,357
558	Total SIT - Deferred	Line 552	37,046	-	37,046	2,534	34,512	20,596	1,767	106	7,559	29	1,005	180	1,134	2,137
559	Total SIT - Current & Deferred	Ln 557:558	65,818	4,495	70,312	5,932	64,381	38,933	3,338	196	14,254	54	1,842	339	1,930	3,494
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	-	(7,444)	(7,444)	-	(7,444)	(4,443)	(381)	(23)	(1,630)	(6)	(217)	(39)	(245)	(461)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	220,919	12,982	233,901	25,592	208,309	127,515	10,926	624	46,602	176	5,844	1,098	5,811	9,712
564	Total Income Tax Allocator						0.89059	0.61214	0.05245	0.00300	0.22372	0.00084	0.02806	0.00527	0.02790	0.04662
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	-	2,423,229	-	722,869	490,832	8,018	845,491	370,481
3	Accum. Depreciation & Amort.	Line 171	(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	-	(657,819)	-	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
4	Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	-	1,765,410	-	496,214	340,184	4,744	584,717	209,035
5	Construction Work in Progress	Line 230	649,404	214,596	7,144	67,520	127,037	164,215	-	55,490	-	2,801	2,162	668	2,814	4,958
6	Plant Held for Future Use	Line 241	28,061	6,010	1,059	2,748	14,186	2,972	-	185	-	55	39	1	65	741
7	Working Capital	Line 267	587,883	128,606	97,556	32,502	63,309	107,052	-	43,624	-	9,273	17,883	142	12,131	75,803
8	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	-	1,864,710	-	508,343	360,268	5,554	599,726	290,536
9																
10	Revenue															
11	Class Revenue	Line 288	3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
12	Revenue Credits	Line 309	51,809	190	9	3,581	6,752	367	-	7,279	-	33,323	10	0	16	282
13	Total Revenue		3,219,442	1,119,742	233,797	171,880	327,811	636,703	-	268,808	-	77,472	82,173	537	101,483	199,036
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	579,439	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,750	136,390
17	Depreciation	Line 462	933,540	441,641	26,807	37,175	68,028	150,297	-	78,067	-	20,799	39,009	16	36,366	35,336
18	Tax Other Than Income Tax	Line 473	195,274	67,398	7,186	12,831	24,606	45,044	-	17,992	-	5,073	3,484	49	5,975	5,636
19	Gain/Loss on Disposition		(1,323)	(476)	(15)	(92)	(178)	(318)	-	(126)	-	(36)	(24)	(0)	(42)	(15)
20	Operating Expense before Tax		1,706,929	600,898	210,345	62,149	114,234	266,319	-	125,640	-	39,030	54,793	125	56,049	177,348
21	Income Tax Expense	Line 520	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
22	Total Operating Expense		1,915,238	657,663	213,008	79,913	149,943	324,972	-	145,611	-	43,887	58,371	170	61,860	179,841
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
26	Net Operating Income Required	Ln 8 x Ln 34	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	6.61%	6.61%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	3,167,633	1,119,552	233,789	168,299	321,060	636,336		261,529		44,149	82,163	536	101,466	198,754
37		Ln 29	-	-	-	-	-	-		-		-	-	-	-	-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,901,942	6,901,942	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		575,926	575,926	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		632,012	632,012	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,101,218	2,101,218	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,211,098	10,211,098	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		84,165	84,165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		4,950	4,950	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		43,890	43,890	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		48,750	48,750	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,473,252	-	-	1,473,252	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,830,695	-	-	-	2,830,695	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		45,419	-	-	45,419	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04011	0.00000	0.33516	0.62472	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,742,219	10,392,853	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.70497	0.00000	0.10302	0.19201	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,280,831	-	-	-	-	5,280,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		2,355,248	-	-	-	-	-	-	2,355,248	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		702,590	-	-	-	-	-	-	-	-	702,590	-	-	-	-
72	Distribution Metering		476,470	-	-	-	-	-	-	-	-	-	476,470	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54754	0.00000	0.24420	0.00000	0.07285	0.04940	0.00081	0.08520	0.00000
77																
78	Total Trans and Dist Plant		14,175,825	181,755	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01282	0.00000	0.10713	0.19968	0.37252	0.00000	0.16615	0.00000	0.04956	0.03361	0.00055	0.05797	0.00000
80																
81	Total Prod, Trans and Dist Plant		24,386,922	10,392,853	0	1,518,671	2,830,695	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42617	0.00000	0.06227	0.11607	0.21654	0.00000	0.09658	0.00000	0.02881	0.01954	0.00032	0.03370	0.00000
83																
84	General & Intangible Plant															
85	Labor		1,237,437	231,636	388,811	26,439	39,528	152,425	-	67,981	-	20,279	14,362	225	23,719	272,030
86	Retail 100%, Class = # Bills		121,956	-	-	-	-	-	-	-	-	-	-	-	-	121,956
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
89	General & Intangible Plant Allocators		1.00000	0.17040	0.28602	0.01945	0.02908	0.11213	0.00000	0.05001	0.00000	0.01492	0.01057	0.00017	0.01745	0.28982
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(23,505)	-	-	-	-	-	-	-	-	-	-	-	-	(23,505)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
104																
105	Total Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
106	Total Gross Electric Plant Allocators		1.00000	0.41304	0.01512	0.06007	0.11158	0.21122	0.00000	0.09421	0.00000	0.02810	0.01908	0.00031	0.03287	0.01440
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,809,824	2,809,824	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		354,532	354,532	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		441,239	441,239	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		245,796	245,796	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,851,392	3,851,392	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
120	Production Base Demand		14,416	14,416	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2,077	2,077	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		2,607	2,607	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,968	1,968	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		238,177	-	-	238,177	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		364,236	-	-	-	364,236	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5,451	-	-	5,451	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		628,931	21,068	0	243,628	364,236	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03350	0.00000	0.38737	0.57913	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,480,323	3,872,460	0	243,628	364,236	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86433	0.00000	0.05438	0.08130	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		918,594	-	-	-	-	918,594	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		626,365	-	-	-	-	-	-	626,365	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		217,272	-	-	-	-	-	-	-	-	217,272	-	-	-	-
140	Distribution Metering		144,003	-	-	-	-	-	-	-	-	-	144,003	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		2,159,204	0	0	0	0	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42543	0.00000	0.29009	0.00000	0.10063	0.06669	0.00147	0.11569	0.00000
145																
146	Total Trans and Dist Plant		2,788,135	21,068	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00756	0.00000	0.08738	0.13064	0.32947	0.00000	0.22465	0.00000	0.07793	0.05165	0.00114	0.08959	0.00000
148																
149	Total Prod, Trans and Dist Plant		6,639,527	3,872,460	0	243,628	364,236	918,594	0	626,365	0	217,272	144,003	3,170	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58324	0.00000	0.03669	0.05486	0.13835	0.00000	0.09434	0.00000	0.03272	0.02169	0.00048	0.03762	0.00000
151																
152	General & Intangible Plant															
153	Labor		572,553	107,177	179,900	12,233	18,289	70,526	-	31,455	-	9,383	6,645	104	10,975	125,866
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		32,651	-	-	-	-	-	-	-	-	-	-	-	-	32,651
156	General & Intangible Plant Total		605,205	107,177	179,900	12,233	18,289	70,526	0	31,455	0	9,383	6,645	104	10,975	158,518
157	General & Intangible Plant Allocators		1.00000	0.17709	0.29726	0.02021	0.03022	0.11653	0.00000	0.05197	0.00000	0.01550	0.01098	0.00017	0.01813	0.26192
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	0	0	0
166	Retail 100%, Class = # Bills		2,928	-	-	-	-	-	-	-	-	-	-	-	-	2,928
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,928	0	0	0	0	0	0	0	0	0	0	0	0	2,928
170																
171	Total Accumulated Depreciation		7,247,660	3,979,636	179,900	255,861	382,525	989,120	0	657,819	0	226,655	150,649	3,274	260,774	161,446
172	Total Accum Deprec Allocators		1.00000	0.54909	0.02482	0.03530	0.05278	0.13647	0.00000	0.09076	0.00000	0.03127	0.02079	0.00045	0.03598	0.02228
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,211,098	10,211,098	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,851,392)	(3,851,392)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,359,706	6,359,706	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		4,531,122	181,755	0	1,518,671	2,830,695	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(628,931)	(21,068)	0	(243,628)	(364,236)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,902,190	160,688	0	1,275,043	2,466,459	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04118	0.00000	0.32675	0.63207	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		9,644,703	0	0	0	0	5,280,831	0	2,355,248	0	702,590	476,470	7,793	821,771	0
187	Distribution Reserve		(2,159,204)	0	0	0	0	(918,594)	0	(626,365)	0	(217,272)	(144,003)	(3,170)	(249,799)	0
188	Distribution Net Plant		7,485,499	0	0	0	0	4,362,237	0	1,728,883	0	485,318	332,467	4,623	571,972	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58276	0.00000	0.23096	0.00000	0.06483	0.04441	0.00062	0.07641	0.00000
190																
191	General & Intangible Gross Plant		1,359,392	231,636	388,811	26,439	39,528	152,425	0	67,981	0	20,279	14,362	225	23,719	393,986
192	General & Intangible Reserve		(605,205)	(107,177)	(179,900)	(12,233)	(18,289)	(70,526)	0	(31,455)	0	(9,383)	(6,645)	(104)	(10,975)	(158,518)
193	General & Intangible Net Plant		754,188	124,460	208,911	14,206	21,239	81,899	0	36,527	0	10,896	7,717	121	12,745	235,468
194	General & Intangible Net Plant Allocators		1.00000	0.16503	0.27700	0.01884	0.02816	0.10859	0.00000	0.04843	0.00000	0.01445	0.01023	0.00016	0.01690	0.31221
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(23,505)	0	0	0	0	0	0	0	0	0	0	0	0	(23,505)
202	Other Reserve		(2,928)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(2,928)
203	Other Net Plant		(26,433)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(26,433)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205																
206	Total Gross Plant		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
207	Total Reserve		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
208	Total Net Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
209	Total Net Plant Allocators		1.00000	0.35966	0.01131	0.06978	0.13465	0.24055	0.00000	0.09556	0.00000	0.02686	0.01841	0.00026	0.03165	0.01131
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		174,431	174,431	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		22,353	22,353	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		14,600	14,600	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3,145	3,145	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		67,854	-	-	67,854	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		127,896	-	-	-	127,896	-	-	-	-	-	-	-	-	-
219	Distribution Primary		164,217	-	-	-	-	164,217	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		55,352	-	-	-	-	-	-	55,352	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,740	-	-	-	-	-	-	-	-	2,740	-	-	-	-
224	Distribution Metering		2,111	-	-	-	-	-	-	-	-	-	2,111	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		23,164	4,336	7,278	495	740	2,853	-	1,273	-	380	269	4	444	5,092
228	Retail 100%, Class = Net Plant		(11,872)	(4,270)	(134)	(828)	(1,599)	(2,856)	-	(1,134)	-	(319)	(219)	(3)	(376)	(134)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958
231	Total Construction Work in Progress Allocator		1.00000	0.33045	0.01100	0.10397	0.19562	0.25287	0.00000	0.08545	0.00000	0.00431	0.00333	0.00103	0.00433	0.00763
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4,232	4,232	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2,676	-	-	2,676	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14,078	-	-	-	14,078	-	-	-	-	-	-	-	-	-
239	Distribution Primary		2,557	-	-	-	-	2,557	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		3,371	631	1,059	72	108	415	-	185	-	55	39	1	65	741
241	Plant Held for Future Use Total		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
242	Plant Held for Future Use Allocator		1.00000	0.21419	0.03775	0.09792	0.50552	0.10593	0.00000	0.00660	0.00000	0.00197	0.00139	0.00002	0.00230	0.02641
243																
244																
245	**Working Capital**															
246	Production Base Demand		65,502	65,502	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		6,819	6,819	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		7,438	7,438	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		112,484	-	112,484	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		94,574	-	94,574	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		981	981	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(395,714)	(63,120)	(120,564)	(8,364)	(14,888)	(48,738)	-	(20,308)	-	(9,019)	(8,426)	(41)	(9,375)	(92,870)
257	Retail 100%, Class = # Bills		157,877	-	-	-	-	-	-	-	-	-	-	-	-	157,877
258	Retail 100%, Class = Prod		(204,620)	(204,620)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		473,238	170,207	5,351	33,024	63,722	113,836	-	45,221	-	12,710	8,714	122	14,977	5,354
260	Retail 100%, Class = T&D		(101,598)	(1,303)	-	(10,884)	(20,288)	(37,848)	-	(16,880)	-	(5,035)	(3,415)	(56)	(5,890)	-
261	Retail 100%, Class = Metering		13,801	-	-	-	-	-	-	-	-	-	13,801	-	-	-
262	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(8,873)	(8,873)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		377,809	156,049	5,711	22,694	42,157	79,802	-	35,592	-	10,617	7,209	118	12,418	5,442
266	Gross Trans Plant		(11,836)	(475)	-	(3,967)	(7,394)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
268	Total Working Capital Allocator		1.00000	0.21876	0.16595	0.05529	0.10769	0.18210	0.00000	0.07421	0.00000	0.01577	0.03042	0.00024	0.02063	0.12894
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		25,722,810	10,624,489	388,811	1,545,110	2,870,223	5,433,256	0	2,423,229	0	722,869	490,832	8,018	845,491	370,481
273	Accumulated Depreciation		(7,247,660)	(3,979,636)	(179,900)	(255,861)	(382,525)	(989,120)	0	(657,819)	0	(226,655)	(150,649)	(3,274)	(260,774)	(161,446)
274	Net Electric Plant in Service		18,475,150	6,644,853	208,911	1,289,249	2,487,698	4,444,136	0	1,765,410	0	496,214	340,184	4,744	584,717	209,035
275	Construction Work in Progress		649,404	214,596	7,144	67,520	127,037	164,215	0	55,490	0	2,801	2,162	668	2,814	4,958
276	Plant Held for Future Use		28,061	6,010	1,059	2,748	14,186	2,972	0	185	0	55	39	1	65	741
277	Working Capital		587,883	128,606	97,556	32,502	63,309	107,052	0	43,624	0	9,273	17,883	142	12,131	75,803
278	Total Rate Base		19,740,498	6,994,065	314,670	1,392,019	2,692,230	4,718,376	0	1,864,710	0	508,343	360,268	5,554	599,726	290,536
279	Total Rate Base Allocator		1.00000	0.35430	0.01594	0.07052	0.13638	0.23902	0.00000	0.09446	0.00000	0.02575	0.01825	0.00028	0.03038	0.01472
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		2,986,113	1,039,499	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	-	198,754
284	Production Solar Demand		80,053	80,053	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		101,466												101,466	
286	Retail Revenue		3,167,633	1,119,552	233,789	168,299	321,060	636,336	-	261,529	-	44,149	82,163	536	101,466	198,754
287	Wholesale 100%															
288	Total Class Revenue		3,167,633	1,119,552	233,789	168,299	321,060	636,336	0	261,529	0	44,149	82,163	536	101,466	198,754
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35343	0.07381	0.05313	0.10136	0.20089	0.00000	0.08256	0.00000	0.01394	0.02594	0.00017	0.03203	0.06275
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		3,011,133	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	95,671	196,543
293	Less Lighting Facilities		(95,671)												(95,671)	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		2,915,462	1,062,978	231,134	154,116	292,103	578,049	-	248,837	-	72,614	78,595	492	-	196,543
295	Function Allocator for Electric Revenue		1.00000	0.36460	0.07928	0.05286	0.10019	0.19827	0.00000	0.08535	0.00000	0.02491	0.02696	0.00017	0.00000	0.06741
296																
297																
298	**Revenue Credits**															
299	Transmission		3,543	-	-	3,543	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		6,679	-	-	-	6,679	-	-	-	-	-	-	-	-	-
301	Distribution Primary		239	-	-	-	-	239	-	-	-	-	-	-	-	-
302	Distribution Secondary		7,228	-	-	-	-	-	-	7,228	-	-	-	-	-	-
303	Distribution Service		33,309	-	-	-	-	-	-	-	-	33,309	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		274	-	-	-	-	-	-	-	-	-	-	-	-	274
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		537	190	9	38	73	128	-	51	-	14	10	0	16	8
309	Total Revenue Credits		51,809	190	9	3,581	6,752	367	0	7,279	0	33,323	10	0	16	282
310	Total Revenue Credits Allocator		1.00000	0.00367	0.00017	0.06912	0.13032	0.00708	0.00000	0.14050	0.00000	0.64319	0.00019	0.00000	0.00031	0.00544
311																
312	[redacted]															
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		32,622	32,622	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		2,781	2,781	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		4,872	4,872	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13,306	13,306	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		53,581	53,581	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		102,440	-	102,440	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		9,293	-	9,293	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		8,303	-	8,303	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		7,757	-	7,757	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		127,793	0	127,793	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		181,374	53,581	127,793	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29542	0.70458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		235	235	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		123	123	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		136	136	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7,445	-	-	7,445	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		14,306	-	-	-	14,306	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		127	-	-	127	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22,386	508	0	7,572	14,306	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02267	0.00000	0.33827	0.63906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		47,524	-	-	-	-	47,524	-	-	-	-	-	-	-	-
346	Distribution Secondary		19,105	-	-	-	-	-	-	19,105	-	-	-	-	-	-
347	Distribution Service		10,030	-	-	-	-	-	-	-	-	10,030	-	-	-	-
348	Distribution Metering		9,863	-	-	-	-	-	-	-	-	-	9,863	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		96,564	0	0	0	0	47,524	0	19,105	0	10,030	9,863	25	10,015	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49216	0.00000	0.19785	0.00000	0.10387	0.10214	0.00026	0.10372	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		241	-	-	-	-	-	-	-	-	-	241	-	-	-
357	Retail 100%, Class = # Bills		77,638	-	-	-	-	-	-	-	-	-	-	-	-	77,638
358	Customer Accounting O&M		77,879	0	0	0	0	0	0	0	0	0	241	0	0	77,638
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00310	0.00000	0.00000	0.99690

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		4,137	-	-	-	-	-	-	-	-	-	-	-	-	4,137
363	Customer Serv & Info. O&M		4,137	0	0	0	0	0	0	0	0	0	0	0	0	4,137
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		16,698	-	-	-	-	-	-	-	-	-	-	-	-	16,698
368	Sales O&M		16,698	0	0	0	0	0	0	0	0	0	0	0	0	16,698
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		153,483	28,731	48,225	3,279	4,903	18,906	-	8,432	-	2,515	1,781	28	2,942	33,741
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		23,038	9,515	348	1,384	2,571	4,866	-	2,170	-	647	440	7	757	332
375	Retail 100%, Class = # Bills		3,309	-	-	-	-	-	-	-	-	-	-	-	-	3,309
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		179,829	38,246	48,574	4,663	7,473	23,772	0	10,602	0	3,163	2,221	35	3,699	37,381
381	Admin & General O&M Allocators		1.00000	0.21268	0.27011	0.02593	0.04156	0.13219	0.00000	0.05896	0.00000	0.01759	0.01235	0.00020	0.02057	0.20787
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		578,867	92,335	176,367	12,235	21,779	71,296	0	29,707	0	13,193	12,325	60	13,714	135,854
389	Total O&M Allocators		1.00000	0.15951	0.30468	0.02114	0.03762	0.12317	0.00000	0.05132	0.00000	0.02279	0.02129	0.00010	0.02369	0.23469
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		572												36	536
392	Total Adjusted O&M		579,439	92,335	176,367	12,235	21,779	71,296	-	29,707	-	13,193	12,325	60	13,750	136,390
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		304,220	304,220	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		21,504	21,504	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		30,259	30,259	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		65,083	65,083	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		421,066	421,066	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		899	899	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1,023	1,023	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		34,200	-	-	34,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		65,012	-	-	-	65,012	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		999	-	-	999	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		103,780	3,569	0	35,199	65,012	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03439	0.00000	0.33917	0.62644	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		524,846	424,634	0	35,199	65,012	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80907	0.00000	0.06707	0.12387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		139,263	-	-	-	-	139,263	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		71,311	-	-	-	-	-	-	71,311	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		19,338	-	-	-	-	-	-	-	-	19,338	-	-	-	-
426	Distribution Metering		30,832	-	-	-	-	-	-	-	-	-	30,832	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		295,399	0	0	0	0	139,263	0	71,311	0	19,338	30,832	0	34,656	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.47144	0.00000	0.24140	0.00000	0.06546	0.10437	0.00000	0.11732	0.00000
431																
432	Total Trans and Dist Plant		399,179	3,569	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00894	0.00000	0.08818	0.16286	0.34887	0.00000	0.17864	0.00000	0.04844	0.07724	0.00000	0.08682	0.00000
434																
435	Total Prod, Trans and Dist Plant		820,245	424,634	0	35,199	65,012	139,263	0	71,311	0	19,338	30,832	0	34,656	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51769	0.00000	0.04291	0.07926	0.16978	0.00000	0.08694	0.00000	0.02358	0.03759	0.00000	0.04225	0.00000
437																
438	General & Intangible Plant															
439	Labor		85,268	15,961	26,792	1,822	2,724	10,503	-	4,684	-	1,397	990	16	1,634	18,745
440	Retail 100%, Class = # Bills		10,834	-	-	-	-	-	-	-	-	-	-	-	-	10,834
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		96,103	15,961	26,792	1,822	2,724	10,503	0	4,684	0	1,397	990	16	1,634	29,579
443	General & Intangible Plant Allocators		1.00000	0.16609	0.27878	0.01896	0.02834	0.10929	0.00000	0.04874	0.00000	0.01454	0.01030	0.00016	0.01701	0.30779
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,743	-	-	-	-	-	-	-	-	-	-	-	-	5,743
453	Retail 100%, Class = Net Plant		1,308	470	15	91	176	315	-	125	-	35	24	0	41	15
454	Retail 100%, Class = T&D		581	7	-	62	116	216	-	97	-	29	20	0	34	-
455	Retail 100%, Class = Metering		7,143	-	-	-	-	-	-	-	-	-	7,143	-	-	-
456	Retail 100%, Class = Dist Secondary		1,851	-	-	-	-	-	-	1,851	-	-	-	-	-	-
457	Retail 100%, Class = Prod		567	567	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		17,193	1,045	15	154	292	531	0	2,072	0	64	7,187	1	75	5,757
461																
462	Total Depreciation Expense		933,540	441,641	26,807	37,175	68,028	150,297	0	78,067	0	20,799	39,009	16	36,366	35,336
463	Total Depreciation Expense Allocators		1.00000	0.47308	0.02872	0.03982	0.07287	0.16100	0.00000	0.08362	0.00000	0.02228	0.04179	0.00002	0.03895	0.03785
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		16,434	3,076	5,164	351	525	2,024	-	903	-	269	191	3	315	3,613
468	Net Total Plant		178,839	64,322	2,022	12,480	24,081	43,019	-	17,089	-	4,803	3,293	46	5,660	2,023
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		195,274	67,398	7,186	12,831	24,606	45,044	0	17,992	0	5,073	3,484	49	5,975	5,636
474	Total Taxes Other Allocator		1.00000	0.34515	0.03680	0.06571	0.12601	0.23067	0.00000	0.09214	0.00000	0.02598	0.01784	0.00025	0.03060	0.02886
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	3,219,442	1,119,742	233,797	171,880	327,811	636,703	0	268,808	0	77,472	82,173	537	101,483	199,036
479	Total Oper. Exp. Before Tax	Line 20	1,706,929	600,898	210,345	62,149	114,234	266,319	0	125,640	0	39,030	54,793	125	56,049	177,348

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		1,512,513	518,844	23,453	109,731	213,577	370,384	0	143,168	0	38,443	27,380	411	45,434	21,688
481	Interest Expense	Line 8 x WACC	362,711	128,509	5,782	25,577	49,467	86,695	-	34,262	-	9,340	6,620	102	11,019	5,338
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	1,149,802	390,336	17,671	84,154	164,110	283,689	-	108,906	-	29,102	20,760	309	34,414	16,350
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	1,149,802	390,336	17,671	84,154	164,110	283,689	0	108,906	0	29,102	20,760	309	34,414	16,350
486	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
487	State Temporary Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)
488	State Taxable Income	Ln 485:487	543,063	139,730	8,500	47,708	96,409	155,532	0	51,748	0	12,052	9,182	120	14,471	7,611
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	29,868	7,685	467	2,624	5,302	8,554	-	2,846	-	663	505	7	796	419
491	State Income Tax (Def.)	Ln 487 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	64,381	21,940	989	4,697	9,153	15,844	-	6,097	-	1,633	1,164	17	1,930	916
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	1,149,802	390,336	17,671	84,154	164,110	283,689	-	108,906	-	29,102	20,760	309	34,414	16,350
497	Fed & St Permanent Differences	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
498	Fed Temporary Differences	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
499	State Income Tax Exp. (Cur.)	Line 490	(29,868)	(7,685)	(467)	(2,624)	(5,302)	(8,554)	-	(2,846)	-	(663)	(505)	(7)	(796)	(419)
500	Fed. Taxable Income	Ln 496:499	533,095	140,264	8,333	46,280	93,327	151,181	-	50,776	-	11,948	9,057	120	14,329	7,479
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	111,950	29,456	1,750	9,719	19,599	31,748	-	10,663	-	2,509	1,902	25	3,009	1,571
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	111,950	29,456	1,750	9,719	19,599	31,748	-	10,663	-	2,509	1,902	25	3,009	1,571
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(7,248)	(2,994)	(110)	(435)	(809)	(1,531)	-	(683)	-	(204)	(138)	(2)	(238)	(104)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
511	Total Federal Income Tax Exp.	Ln 504:510	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	141,818	37,141	2,217	12,343	24,901	40,302	-	13,509	-	3,172	2,407	32	3,805	1,989
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	154,859	63,963	2,341	9,302	17,280	32,710	-	14,589	-	4,352	2,955	48	5,090	2,230
515	Total Direct Adjs.	Ln 492 + Ln 509	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
517	Total Amortization of ITC	Line 507	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
518	Total Amortization of PTC	Line 508	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
520	Total Income Tax Expense	Ln 513:519	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	25.82%	25.80%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
527	Interest Expense	Line 8 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
534	Temporary Diff Federal	JSS JSS Sch. 12	(607,592)	(250,959)	(9,184)	(36,497)	(67,797)	(128,338)	-	(57,239)	-	(17,075)	(11,594)	(189)	(19,971)	(8,751)
535	Deferred Tax Federal	Ln 534 x Ln 501	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
536	Base for FIT Computation	Ln 526:535	393,881	99,548	6,171	34,923	70,686	113,674	-	37,545	-	8,673	6,635	86	10,424	5,516
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	104,702	26,462	1,640	9,283	18,790	30,217	-	9,980	-	2,305	1,764	23	2,771	1,466
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(498)	(206)	(8)	(30)	(56)	(105)	-	(47)	-	(14)	(9)	(0)	(16)	(7)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1,297)	(536)	(20)	(78)	(145)	(274)	-	(122)	-	(36)	(25)	(0)	(43)	(19)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(57,618)	(31,638)	(1,430)	(2,034)	(3,041)	(7,863)	-	(5,230)	-	(1,802)	(1,198)	(26)	(2,073)	(1,283)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(21,511)	(8,885)	(325)	(1,292)	(2,400)	(4,544)	-	(2,026)	-	(605)	(410)	(7)	(707)	(310)
543	Total FIT before Adding Deferred	Ln 538:542	23,778	(14,802)	(142)	5,849	13,148	17,431	-	2,555	-	(151)	121	(10)	(68)	(153)
544	Total FIT - Deferred	Line 535	127,594	52,701	1,929	7,664	14,237	26,951	-	12,020	-	3,586	2,435	40	4,194	1,838
545	Total FIT - Current & Deferred	Ln 543:544	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,304,204	462,080	20,789	91,967	177,869	311,731	-	123,197	-	33,585	23,802	367	39,622	19,195
549	Interest Expense	Line 27 x WACC	(362,711)	(128,509)	(5,782)	(25,577)	(49,467)	(86,695)	-	(34,262)	-	(9,340)	(6,620)	(102)	(11,019)	(5,338)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	20,754	8,572	314	1,247	2,316	4,384	-	1,955	-	583	396	6	682	299
551	Temporary State Differences	JSS JSS Sch. 12	(627,493)	(259,178)	(9,485)	(37,692)	(70,017)	(132,541)	-	(59,113)	-	(17,634)	(11,974)	(196)	(20,625)	(9,038)
552	State Deferred Tax	Ln 551 x Ln 489	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
553	Net FIT Allowable	Line 545	151,373	37,899	1,787	13,514	27,386	44,382	-	14,575	-	3,434	2,556	29	4,126	1,685
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
555	Base for SIT Computation	Ln 548:554	513,194	132,045	8,032	45,084	91,106	146,978	-	48,901	-	11,389	8,677	114	13,675	7,193
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	29,868	7,685	467	2,624	5,302	8,554	-	2,846	-	663	505	7	796	419
558	Total SIT - Deferred	Line 552	34,512	14,255	522	2,073	3,851	7,290	-	3,251	-	970	659	11	1,134	497
559	Total SIT - Current & Deferred	Ln 557:558	64,381	21,940	989	4,697	9,153	15,844	-	6,097	-	1,633	1,164	17	1,930	916
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(7,444)	(3,075)	(113)	(447)	(831)	(1,572)	-	(701)	-	(209)	(142)	(2)	(245)	(107)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	208,309	56,764	2,663	17,764	35,708	58,653	-	19,971	-	4,858	3,578	44	5,811	2,493
564	Total Income Tax Allocator		1.00000	0.27250	0.01278	0.08528	0.17142	0.28157	0.00000	0.09587	0.00000	0.02332	0.01717	0.00021	0.02790	0.01197
565																
566	[redacted]															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	-	1,898,743	-	631,017	395,248	-	-	323,308
3	Accum. Depreciation & Amort.	Line 171	(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	-	(515,440)	-	(197,855)	(121,311)	-	-	(140,890)
4	Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	-	1,383,303	-	433,162	273,937	-	-	182,419
5	Construction Work in Progress	Line 230	396,105	114,867	3,240	37,980	81,141	106,885	-	43,480	-	2,445	1,741	-	-	4,327
6	Plant Held for Future Use	Line 241	17,110	3,217	480	1,546	9,061	1,935	-	145	-	48	32	-	-	647
7	Working Capital	Line 267	364,314	68,839	44,248	18,283	40,437	69,678	-	34,182	-	8,095	14,401	-	-	66,151
8	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	-	1,461,110	-	443,750	290,110	-	-	253,543
9																
10	Revenue															
11	Class Revenue	Line 288	1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
12	Revenue Credits	Line 309	41,718	102	4	2,014	4,313	239	-	5,704	-	29,089	8	-	-	246
13	Total Revenue		1,943,474	599,364	106,043	96,683	209,379	414,420	-	210,627	-	67,628	66,170	-	-	173,159
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	359,826	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,489
17	Depreciation	Line 462	552,319	236,397	12,159	20,911	43,451	97,826	-	61,170	-	18,156	31,412	-	-	30,837
18	Tax Other Than Income Tax	Line 473	117,837	36,076	3,259	7,218	15,716	29,318	-	14,098	-	4,428	2,805	-	-	4,919
19	Gain/Loss on Disposition		(797)	(255)	(7)	(52)	(114)	(207)	-	(99)	-	(31)	(20)	-	-	(13)
20	Operating Expense before Tax		1,029,185	321,643	95,406	34,959	72,964	173,343	-	98,446	-	34,070	44,123	-	-	154,232
21	Income Tax Expense	Line 520	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
22	Total Operating Expense		1,156,700	352,027	96,614	44,951	95,771	211,519	-	114,095	-	38,311	47,004	-	-	156,408
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
26	Net Operating Income Required	Ln 8 x Ln 34	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
32																
33		Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	1,901,757	599,263	106,039	94,669	205,067	414,181		204,923		38,539	66,163			172,913
37		Ln 29	-	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		3,694,402	3,694,402	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		308,276	308,276	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		338,297	338,297	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		1,124,719	1,124,719	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		5,465,694	5,465,694	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		45,051	45,051	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		2,650	2,650	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		23,493	23,493	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		26,094	26,094	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		828,713	-	-	828,713	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		1,808,018	-	-	-	1,808,018	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		25,548	-	-	25,548	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03525	0.00000	0.30956	0.65518	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		8,225,262	5,562,982	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.67633	0.00000	0.10386	0.21981	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		3,437,211	-	-	-	-	3,437,211	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		1,845,476	-	-	-	-	-	-	1,845,476	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		613,314	-	-	-	-	-	-	-	-	613,314	-	-	-	-
72	Distribution Metering		383,683	-	-	-	-	-	-	-	-	-	383,683	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54735	0.00000	0.29388	0.00000	0.09767	0.06110	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		9,039,251	97,288	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01076	0.00000	0.09451	0.20002	0.38025	0.00000	0.20416	0.00000	0.06785	0.04245	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		14,504,945	5,562,982	0	854,261	1,808,018	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38352	0.00000	0.05889	0.12465	0.23697	0.00000	0.12723	0.00000	0.04228	0.02645	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		759,599	123,988	176,353	14,872	25,247	99,211	-	53,268	-	17,703	11,565	-	-	237,393
86	Retail 100%, Class = # Bills		106,427	-	-	-	-	-	-	-	-	-	-	-	-	106,427
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
89	General & Intangible Plant Allocators		1.00000	0.14317	0.20363	0.01717	0.02915	0.11456	0.00000	0.06151	0.00000	0.02044	0.01335	0.00000	0.00000	0.39701
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(20,512)	-	-	-	-	-	-	-	-	-	-	-	-	(20,512)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
104																
105	Total Gross Electric Plant in Service		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
106	Total Gross Electric Plant Allocators		1.00000	0.37048	0.01149	0.05662	0.11943	0.23038	0.00000	0.12369	0.00000	0.04111	0.02575	0.00000	0.00000	0.02106
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		1,504,015	1,504,015	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		189,771	189,771	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		236,182	236,182	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		131,567	131,567	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		2,061,535	2,061,535	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
120	Production Base Demand		7,717	7,717	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		1,395	1,395	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		1,053	1,053	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		133,976	-	-	133,976	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		232,644	-	-	-	232,644	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		3,066	-	-	3,066	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		380,963	11,277	0	137,042	232,644	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.02960	0.00000	0.35973	0.61067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		2,442,498	2,072,811	0	137,042	232,644	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.84864	0.00000	0.05611	0.09525	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		597,898	-	-	-	-	597,898	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		490,794	-	-	-	-	-	-	490,794	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		189,664	-	-	-	-	-	-	-	-	189,664	-	-	-	-
140	Distribution Metering		115,960	-	-	-	-	-	-	-	-	-	115,960	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		1,394,317	0	0	0	0	597,898	0	490,794	0	189,664	115,960	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42881	0.00000	0.35200	0.00000	0.13603	0.08317	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,775,280	11,277	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00635	0.00000	0.07719	0.13105	0.33679	0.00000	0.27646	0.00000	0.10684	0.06532	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		3,836,814	2,072,811	0	137,042	232,644	597,898	0	490,794	0	189,664	115,960	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54024	0.00000	0.03572	0.06063	0.15583	0.00000	0.12792	0.00000	0.04943	0.03022	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		351,461	57,368	81,597	6,881	11,682	45,904	-	24,646	-	8,191	5,351	-	-	109,840
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		28,494	-	-	-	-	-	-	-	-	-	-	-	-	28,494
156	General & Intangible Plant Total		379,955	57,368	81,597	6,881	11,682	45,904	0	24,646	0	8,191	5,351	0	0	138,334
157	General & Intangible Plant Allocators		1.00000	0.15099	0.21475	0.01811	0.03074	0.12081	0.00000	0.06487	0.00000	0.02156	0.01408	0.00000	0.00000	0.36408
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		2,556	-	-	-	-	-	-	-	-	-	-	-	-	2,556
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		2,556	0	0	0	0	0	0	0	0	0	0	0	0	2,556
170																
171	Total Accumulated Depreciation		4,219,325	2,130,180	81,597	143,923	244,326	643,803	0	515,440	0	197,855	121,311	0	0	140,890
172	Total Accum Deprec Allocators		1.00000	0.50486	0.01934	0.03411	0.05791	0.15258	0.00000	0.12216	0.00000	0.04689	0.02875	0.00000	0.00000	0.03339
173																
174	[redacted]															
175	**Net Plant in Service**															
176	Production Gross Plant		5,465,694	5,465,694	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(2,061,535)	(2,061,535)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		3,404,160	3,404,160	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		2,759,568	97,288	0	854,261	1,808,018	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(380,963)	(11,277)	0	(137,042)	(232,644)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		2,378,605	86,011	0	717,219	1,575,374	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03616	0.00000	0.30153	0.66231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		6,279,683	0	0	0	0	3,437,211	0	1,845,476	0	613,314	383,683	0	0	0
187	Distribution Reserve		(1,394,317)	0	0	0	0	(597,898)	0	(490,794)	0	(189,664)	(115,960)	0	0	0
188	Distribution Net Plant		4,885,367	0	0	0	0	2,839,312	0	1,354,682	0	423,650	267,722	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58119	0.00000	0.27729	0.00000	0.08672	0.05480	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		866,027	123,988	176,353	14,872	25,247	99,211	0	53,268	0	17,703	11,565	0	0	343,820
192	General & Intangible Reserve		(379,955)	(57,368)	(81,597)	(6,881)	(11,682)	(45,904)	0	(24,646)	0	(8,191)	(5,351)	0	0	(138,334)
193	General & Intangible Net Plant		486,071	66,620	94,755	7,991	13,565	53,307	0	28,621	0	9,512	6,214	0	0	205,486
194	General & Intangible Net Plant Allocators		1.00000	0.13706	0.19494	0.01644	0.02791	0.10967	0.00000	0.05888	0.00000	0.01957	0.01278	0.00000	0.00000	0.42275
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(20,512)	0	0	0	0	0	0	0	0	0	0	0	0	(20,512)
202	Other Reserve		(2,556)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2,556)
203	Other Net Plant		(23,067)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(23,067)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205																
206	Total Gross Plant		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
207	Total Reserve		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
208	Total Net Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
209	Total Net Plant Allocators		1.00000	0.31954	0.00851	0.06515	0.14275	0.25987	0.00000	0.12427	0.00000	0.03891	0.02461	0.00000	0.00000	0.01639
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		93,367	93,367	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		11,965	11,965	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		7,815	7,815	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		1,684	1,684	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		38,168	-	-	38,168	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		81,690	-	-	-	81,690	-	-	-	-	-	-	-	-	-
219	Distribution Primary		106,887	-	-	-	-	106,887	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		43,372	-	-	-	-	-	-	43,372	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		2,392	-	-	-	-	-	-	-	-	2,392	-	-	-	-
224	Distribution Metering		1,700	-	-	-	-	-	-	-	-	-	1,700	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		14,219	2,321	3,301	278	473	1,857	-	997	-	331	216	-	-	4,444
228	Retail 100%, Class = Net Plant		(7,153)	(2,285)	(61)	(466)	(1,021)	(1,859)	-	(889)	-	(278)	(176)	-	-	(117)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327
231	Total Construction Work in Progress Allocator		1.00000	0.28999	0.00818	0.09588	0.20485	0.26984	0.00000	0.10977	0.00000	0.00617	0.00439	0.00000	0.00000	0.01092
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		2,265	2,265	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		614	614	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1,505	-	-	1,505	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		8,992	-	-	-	8,992	-	-	-	-	-	-	-	-	-
239	Distribution Primary		1,664	-	-	-	-	1,664	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		2,069	338	480	41	69	270	-	145	-	48	32	-	-	647
241	Plant Held for Future Use Total		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
242	Plant Held for Future Use Allocator		1.00000	0.18803	0.02808	0.09034	0.52954	0.11307	0.00000	0.00848	0.00000	0.00282	0.00184	0.00000	0.00000	0.03780
243																
244																
245	**Working Capital**															
246	Production Base Demand		35,061	35,061	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		3,650	3,650	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		3,982	3,982	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		51,019	-	51,019	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		42,896	-	42,896	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		525	525	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(246,023)	(33,786)	(54,684)	(4,705)	(9,509)	(31,723)	-	(15,912)	-	(7,873)	(6,785)	-	-	(81,045)
257	Retail 100%, Class = # Bills		137,775	-	-	-	-	-	-	-	-	-	-	-	-	137,775
258	Retail 100%, Class = Prod		(109,527)	(109,527)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		285,122	91,107	2,427	18,576	40,700	74,094	-	35,433	-	11,095	7,017	-	-	4,673
260	Retail 100%, Class = T&D		(64,785)	(697)	-	(6,123)	(12,958)	(24,635)	-	(13,227)	-	(4,396)	(2,750)	-	-	-
261	Retail 100%, Class = Metering		11,113	-	-	-	-	-	-	-	-	-	11,113	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(4,749)	(4,749)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		225,463	83,529	2,590	12,766	26,926	51,942	-	27,888	-	9,268	5,805	-	-	4,749
266	Gross Trans Plant		(7,208)	(254)	-	(2,231)	(4,723)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
268	Total Working Capital Allocator		1.00000	0.18895	0.12146	0.05018	0.11099	0.19126	0.00000	0.09383	0.00000	0.02222	0.03953	0.00000	0.00000	0.18158
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		15,350,460	5,686,970	176,353	869,133	1,833,265	3,536,422	0	1,898,743	0	631,017	395,248	0	0	323,308
273	Accumulated Depreciation		(4,219,325)	(2,130,180)	(81,597)	(143,923)	(244,326)	(643,803)	0	(515,440)	0	(197,855)	(121,311)	0	0	(140,890)
274	Net Electric Plant in Service		11,131,135	3,556,791	94,755	725,210	1,588,940	2,892,619	0	1,383,303	0	433,162	273,937	0	0	182,419
275	Construction Work in Progress		396,105	114,867	3,240	37,980	81,141	106,885	0	43,480	0	2,445	1,741	0	0	4,327
276	Plant Held for Future Use		17,110	3,217	480	1,546	9,061	1,935	0	145	0	48	32	0	0	647
277	Working Capital		364,314	68,839	44,248	18,283	40,437	69,678	0	34,182	0	8,095	14,401	0	0	66,151
278	Total Rate Base		11,908,665	3,743,713	142,725	783,019	1,719,578	3,071,117	0	1,461,110	0	443,750	290,110	0	0	253,543
279	Total Rate Base Allocator		1.00000	0.31437	0.01198	0.06575	0.14440	0.25789	0.00000	0.12269	0.00000	0.03726	0.02436	0.00000	0.00000	0.02129
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		1,858,907	556,413	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
284	Production Solar Demand		42,850	42,850	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
286	Retail Revenue		1,901,757	599,263	106,039	94,669	205,067	414,181	-	204,923	-	38,539	66,163	-	-	172,913
287	Wholesale 100%															
288	Total Class Revenue		1,901,757	599,263	106,039	94,669	205,067	414,181	0	204,923	0	38,539	66,163	0	0	172,913
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31511	0.05576	0.04978	0.10783	0.21779	0.00000	0.10775	0.00000	0.02027	0.03479	0.00000	0.00000	0.09092
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		1,815,960	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	170,983
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		1,815,960	568,980	104,835	86,691	186,572	376,243	-	194,978	-	63,388	63,290	-	-	170,983
295	Function Allocator for Electric Revenue		1.00000	0.31332	0.05773	0.04774	0.10274	0.20719	0.00000	0.10737	0.00000	0.03491	0.03485	0.00000	0.00000	0.09416
296																
297																
298	**Revenue Credits**															
299	Transmission		1,993	-	-	1,993	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		4,266	-	-	-	4,266	-	-	-	-	-	-	-	-	-
301	Distribution Primary		155	-	-	-	-	155	-	-	-	-	-	-	-	-
302	Distribution Secondary		5,664	-	-	-	-	-	-	5,664	-	-	-	-	-	-
303	Distribution Service		29,077	-	-	-	-	-	-	-	-	29,077	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		239	-	-	-	-	-	-	-	-	-	-	-	-	239
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		324	102	4	21	47	84	-	40	-	12	8	-	-	7
309	Total Revenue Credits		41,718	102	4	2,014	4,313	239	0	5,704	0	29,089	8	0	0	246
310	Total Revenue Credits Allocator		1.00000	0.00244	0.00009	0.04829	0.10337	0.00573	0.00000	0.13672	0.00000	0.69727	0.00019	0.00000	0.00000	0.00590
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		17,461	17,461	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		1,489	1,489	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		2,608	2,608	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		7,122	7,122	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		28,680	28,680	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		46,464	-	46,464	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		4,215	-	4,215	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		3,766	-	3,766	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		3,518	-	3,518	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		57,963	0	57,963	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		86,643	28,680	57,963	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.33102	0.66898	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		126	126	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		4,188	-	-	4,188	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		9,137	-	-	-	9,137	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		71	-	-	71	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		13,669	272	0	4,259	9,137	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.01988	0.00000	0.31163	0.66849	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		30,933	-	-	-	-	30,933	-	-	-	-	-	-	-	-
346	Distribution Secondary		14,970	-	-	-	-	-	-	14,970	-	-	-	-	-	-
347	Distribution Service		8,756	-	-	-	-	-	-	-	-	8,756	-	-	-	-
348	Distribution Metering		7,942	-	-	-	-	-	-	-	-	-	7,942	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		62,601	0	0	0	0	30,933	0	14,970	0	8,756	7,942	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49413	0.00000	0.23913	0.00000	0.13987	0.12687	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		194	-	-	-	-	-	-	-	-	-	194	-	-	-
357	Retail 100%, Class = # Bills		67,752	-	-	-	-	-	-	-	-	-	-	-	-	67,752
358	Customer Accounting O&M		67,946	0	0	0	0	0	0	0	0	0	194	0	0	67,752
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00286	0.00000	0.00000	0.99714

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		3,610	-	-	-	-	-	-	-	-	-	-	-	-	3,610
363	Customer Serv & Info. O&M		3,610	0	0	0	0	0	0	0	0	0	0	0	0	3,610
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		14,572	-	-	-	-	-	-	-	-	-	-	-	-	14,572
368	Sales O&M		14,572	0	0	0	0	0	0	0	0	0	0	0	0	14,572
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		94,215	15,379	21,874	1,845	3,131	12,305	-	6,607	-	2,196	1,434	-	-	29,445
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		13,748	5,093	158	778	1,642	3,167	-	1,701	-	565	354	-	-	290
375	Retail 100%, Class = # Bills		2,887	-	-	-	-	-	-	-	-	-	-	-	-	2,887
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		110,851	20,472	22,031	2,623	4,773	15,473	0	8,307	0	2,761	1,788	0	0	32,622
381	Admin & General O&M Allocators		1.00000	0.18468	0.19875	0.02366	0.04306	0.13958	0.00000	0.07494	0.00000	0.02491	0.01613	0.00000	0.00000	0.29428
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		359,893	49,424	79,994	6,883	13,911	46,406	0	23,277	0	11,517	9,925	0	0	118,556
389	Total O&M Allocators		1.00000	0.13733	0.22227	0.01912	0.03865	0.12894	0.00000	0.06468	0.00000	0.03200	0.02758	0.00000	0.00000	0.32942
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(67)													(67)
392	Total Adjusted O&M		359,826	49,424	79,994	6,883	13,911	46,406	-	23,277	-	11,517	9,925	-	-	118,489
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		162,840	162,840	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		11,510	11,510	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		16,197	16,197	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		34,837	34,837	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		225,384	225,384	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		833	833	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		481	481	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		548	548	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		19,238	-	-	19,238	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		41,524	-	-	-	41,524	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		562	-	-	562	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		63,234	1,910	0	19,800	41,524	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03021	0.00000	0.31312	0.65667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		288,618	227,294	0	19,800	41,524	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.78752	0.00000	0.06860	0.14387	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		90,644	-	-	-	-	90,644	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		55,876	-	-	-	-	-	-	55,876	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		16,881	-	-	-	-	-	-	-	-	16,881	-	-	-	-
426	Distribution Metering		24,828	-	-	-	-	-	-	-	-	-	24,828	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		188,229	0	0	0	0	90,644	0	55,876	0	16,881	24,828	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.48156	0.00000	0.29685	0.00000	0.08968	0.13190	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		251,463	1,910	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00760	0.00000	0.07874	0.16513	0.36047	0.00000	0.22220	0.00000	0.06713	0.09873	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		476,847	227,294	0	19,800	41,524	90,644	0	55,876	0	16,881	24,828	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47666	0.00000	0.04152	0.08708	0.19009	0.00000	0.11718	0.00000	0.03540	0.05207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		52,342	8,544	12,152	1,025	1,740	6,836	-	3,671	-	1,220	797	-	-	16,358
440	Retail 100%, Class = # Bills		9,455	-	-	-	-	-	-	-	-	-	-	-	-	9,455
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		61,797	8,544	12,152	1,025	1,740	6,836	0	3,671	0	1,220	797	0	0	25,813
443	General & Intangible Plant Allocators		1.00000	0.13825	0.19664	0.01658	0.02815	0.11063	0.00000	0.05940	0.00000	0.01974	0.01290	0.00000	0.00000	0.41771
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		5,011	-	-	-	-	-	-	-	-	-	-	-	-	5,011
453	Retail 100%, Class = Net Plant		788	252	7	51	112	205	-	98	-	31	19	-	-	13
454	Retail 100%, Class = T&D		370	4	-	35	74	141	-	76	-	25	16	-	-	-
455	Retail 100%, Class = Metering		5,752	-	-	-	-	-	-	-	-	-	5,752	-	-	-
456	Retail 100%, Class = Dist Secondary		1,450	-	-	-	-	-	-	1,450	-	-	-	-	-	-
457	Retail 100%, Class = Prod		304	304	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		13,676	559	7	86	187	346	0	1,624	0	56	5,787	0	0	5,024
461																
462	Total Depreciation Expense		552,319	236,397	12,159	20,911	43,451	97,826	0	61,170	0	18,156	31,412	0	0	30,837
463	Total Depreciation Expense Allocators		1.00000	0.42801	0.02201	0.03786	0.07867	0.17712	0.00000	0.11075	0.00000	0.03287	0.05687	0.00000	0.00000	0.05583
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		10,088	1,647	2,342	198	335	1,318	-	707	-	235	154	-	-	3,153
468	Net Total Plant		107,749	34,430	917	7,020	15,381	28,001	-	13,390	-	4,193	2,652	-	-	1,766
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		117,837	36,076	3,259	7,218	15,716	29,318	0	14,098	0	4,428	2,805	0	0	4,919
474	Total Taxes Other Allocator		1.00000	0.30615	0.02766	0.06125	0.13337	0.24880	0.00000	0.11964	0.00000	0.03758	0.02381	0.00000	0.00000	0.04174
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	1,943,474	599,364	106,043	96,683	209,379	414,420	0	210,627	0	67,628	66,170	0	0	173,159
479	Total Oper. Exp. Before Tax	Line 20	1,029,185	321,643	95,406	34,959	72,964	173,343	0	98,446	0	34,070	44,123	0	0	154,232

DUKE ENERGY FLORIDA
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SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
480	Net Oper. Income (NOI) before Tax		914,289	277,722	10,637	61,724	136,416	241,077	0	112,180	0	33,558	22,048	0	0	18,927
481	Interest Expense	Line 8 x WACC	218,809	68,787	2,622	14,387	31,595	56,429	-	26,846	-	8,153	5,330	-	-	4,659
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	695,480	208,935	8,015	47,337	104,820	184,649	-	85,334	-	25,405	16,717	-	-	14,268
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	695,480	208,935	8,015	47,337	104,820	184,649	0	85,334	0	25,405	16,717	0	0	14,268
486	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
487	State Temporary Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)
488	State Taxable Income	Ln 485:487	333,400	74,793	3,855	26,836	61,578	101,233	0	40,547	0	10,520	7,394	0	0	6,642
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	18,337	4,114	212	1,476	3,387	5,568	-	2,230	-	579	407	-	-	365
491	State Income Tax (Def.)	Ln 487 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	38,933	11,744	449	2,642	5,846	10,313	-	4,778	-	1,425	937	-	-	799
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	695,480	208,935	8,015	47,337	104,820	184,649	-	85,334	-	25,405	16,717	-	-	14,268
497	Fed & St Permanent Differences	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
498	Fed Temporary Differences	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
499	State Income Tax Exp. (Cur.)	Line 490	(18,337)	(4,114)	(212)	(1,476)	(3,387)	(5,568)	-	(2,230)	-	(579)	(407)	-	-	(365)
500	Fed. Taxable Income	Ln 496:499	326,939	75,079	3,780	26,033	59,610	98,401	-	39,786	-	10,430	7,293	-	-	6,527
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	68,657	15,767	794	5,467	12,518	20,664	-	8,355	-	2,190	1,532	-	-	1,371
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	68,657	15,767	794	5,467	12,518	20,664	-	8,355	-	2,190	1,532	-	-	1,371
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(4,325)	(1,602)	(50)	(245)	(517)	(996)	-	(535)	-	(178)	(111)	-	-	(91)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
511	Total Federal Income Tax Exp.	Ln 504:510	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	86,994	19,880	1,006	6,943	15,905	26,232	-	10,585	-	2,769	1,938	-	-	1,736
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	92,414	34,237	1,062	5,232	11,037	21,290	-	11,431	-	3,799	2,380	-	-	1,946
515	Total Direct Adjs.	Ln 492 + Ln 509	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
517	Total Amortization of ITC	Line 507	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
518	Total Amortization of PTC	Line 508	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
520	Total Income Tax Expense	Ln 513:519	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
527	Interest Expense	Line 8 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
534	Temporary Diff Federal	JSS JSS Sch. 12	(362,590)	(134,331)	(4,166)	(20,530)	(43,303)	(83,533)	-	(44,850)	-	(14,905)	(9,336)	-	-	(7,637)
535	Deferred Tax Federal	Ln 534 x Ln 501	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
536	Base for FIT Computation	Ln 526:535	242,011	53,285	2,799	19,645	45,148	73,989	-	29,419	-	7,571	5,343	-	-	4,814
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	64,332	14,164	744	5,222	12,001	19,668	-	7,820	-	2,012	1,420	-	-	1,280
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(297)	(110)	(3)	(17)	(35)	(68)	-	(37)	-	(12)	(8)	-	-	(6)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(774)	(287)	(9)	(44)	(92)	(178)	-	(96)	-	(32)	(20)	-	-	(16)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(33,543)	(16,935)	(649)	(1,144)	(1,942)	(5,118)	-	(4,098)	-	(1,573)	(964)	-	-	(1,120)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(12,837)	(4,756)	(147)	(727)	(1,533)	(2,957)	-	(1,588)	-	(528)	(331)	-	-	(270)
543	Total FIT before Adding Deferred	Ln 538:542	16,881	(7,923)	(64)	3,290	8,398	11,346	-	2,002	-	(132)	98	-	-	(133)
544	Total FIT - Deferred	Line 535	76,144	28,209	875	4,311	9,094	17,542	-	9,418	-	3,130	1,961	-	-	1,604
545	Total FIT - Current & Deferred	Ln 543:544	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	786,775	247,337	9,429	51,732	113,608	202,901	-	96,532	-	29,317	19,167	-	-	16,751
549	Interest Expense	Line 27 x WACC	(218,809)	(68,787)	(2,622)	(14,387)	(31,595)	(56,429)	-	(26,846)	-	(8,153)	(5,330)	-	-	(4,659)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	12,385	4,588	142	701	1,479	2,853	-	1,532	-	509	319	-	-	261
551	Temporary State Differences	JSS JSS Sch. 12	(374,466)	(138,730)	(4,302)	(21,202)	(44,721)	(86,269)	-	(46,319)	-	(15,393)	(9,642)	-	-	(7,887)
552	State Deferred Tax	Ln 551 x Ln 489	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
553	Net FIT Allowable	Line 545	93,025	20,286	810	7,602	17,492	28,887	-	11,421	-	2,998	2,058	-	-	1,470
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
555	Base for SIT Computation	Ln 548:554	315,063	70,679	3,643	25,360	58,191	95,665	-	38,317	-	9,942	6,988	-	-	6,277
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	18,337	4,114	212	1,476	3,387	5,568	-	2,230	-	579	407	-	-	365
558	Total SIT - Deferred	Line 552	20,596	7,630	237	1,166	2,460	4,745	-	2,548	-	847	530	-	-	434
559	Total SIT - Current & Deferred	Ln 557:558	38,933	11,744	449	2,642	5,846	10,313	-	4,778	-	1,425	937	-	-	799
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(4,443)	(1,646)	(51)	(252)	(531)	(1,023)	-	(550)	-	(183)	(114)	-	-	(94)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	127,515	30,384	1,208	9,992	22,808	38,177	-	15,649	-	4,241	2,881	-	-	2,176
564	Total Income Tax Allocator		1.00000	0.23828	0.00947	0.07836	0.17886	0.29939	0.00000	0.12272	0.00000	0.03326	0.02259	0.00000	0.00000	0.01706
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	1,317,093	494,889	17,882	72,283	152,466	313,630	-	154,863	-	46,511	40,712	-	-	23,858
3	Accum. Depreciation & Amort.	Line 171	(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	-	(42,040)	-	(14,584)	(12,496)	-	-	(10,397)
4	Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	-	112,823	-	31,928	28,216	-	-	13,461
5	Construction Work in Progress	Line 230	33,936	9,996	329	3,159	6,748	9,479	-	3,546	-	180	179	-	-	319
6	Plant Held for Future Use	Line 241	1,449	280	49	129	754	172	-	12	-	4	3	-	-	48
7	Working Capital	Line 267	31,290	5,990	4,487	1,521	3,363	6,179	-	2,788	-	597	1,483	-	-	4,881
8	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	-	119,169	-	32,708	29,882	-	-	18,710
9																
10	Revenue															
11	Class Revenue	Line 288	163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
12	Revenue Credits	Line 309	3,185	9	0	168	359	21	-	465	-	2,144	1	-	-	18
13	Total Revenue		166,788	52,158	10,752	8,041	17,413	36,753	-	17,179	-	4,985	6,816	-	-	12,691
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	30,684	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,657
17	Depreciation	Line 462	47,671	20,572	1,233	1,739	3,614	8,676	-	4,989	-	1,338	3,236	-	-	2,276
18	Tax Other Than Income Tax	Line 473	10,105	3,139	330	600	1,307	2,600	-	1,150	-	326	289	-	-	363
19	Gain/Loss on Disposition		(68)	(22)	(1)	(4)	(9)	(18)	-	(8)	-	(2)	(2)	-	-	(1)
20	Operating Expense before Tax		88,392	27,990	9,674	2,907	6,068	15,373	-	8,029	-	2,511	4,545	-	-	11,295
21	Income Tax Expense	Line 520	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
22	Total Operating Expense		99,319	30,634	9,796	3,738	7,965	18,759	-	9,306	-	2,824	4,842	-	-	11,455
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
26	Net Operating Income Required	Ln 8 x Ln 34	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	163,603	52,149	10,752	7,873	17,055	36,732		16,714		2,841	6,815			12,673
37		Ln 29	-	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		321,492	321,492	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		26,827	26,827	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		29,439	29,439	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		97,875	97,875	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		475,633	475,633	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,920	3,920	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		231	231	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		2,044	2,044	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		2,271	2,271	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		68,921	-	-	68,921	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		150,366	-	-	-	150,366	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		2,125	-	-	2,125	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03683	0.00000	0.30906	0.65411	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		705,511	484,099	0	71,046	150,366	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.68617	0.00000	0.10070	0.21313	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		304,831	-	-	-	-	304,831	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		150,518	-	-	-	-	-	-	150,518	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		45,207	-	-	-	-	-	-	-	-	45,207	-	-	-	-
72	Distribution Metering		39,521	-	-	-	-	-	-	-	-	-	39,521	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.56442	0.00000	0.27870	0.00000	0.08370	0.07318	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		769,955	8,466	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01100	0.00000	0.09227	0.19529	0.39591	0.00000	0.19549	0.00000	0.05871	0.05133	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,245,588	484,099	0	71,046	150,366	304,831	0	150,518	0	45,207	39,521	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38865	0.00000	0.05704	0.12072	0.24473	0.00000	0.12084	0.00000	0.03629	0.03173	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		65,165	10,790	17,882	1,237	2,100	8,799	-	4,345	-	1,305	1,191	-	-	17,518
86	Retail 100%, Class = # Bills		7,854	-	-	-	-	-	-	-	-	-	-	-	-	7,854
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
89	General & Intangible Plant Allocators		1.00000	0.14777	0.24489	0.01694	0.02876	0.12050	0.00000	0.05950	0.00000	0.01787	0.01631	0.00000	0.00000	0.34747
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(1,514)	-	-	-	-	-	-	-	-	-	-	-	-	(1,514)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
104																
105	Total Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
106	Total Gross Electric Plant Allocators		1.00000	0.37574	0.01358	0.05488	0.11576	0.23812	0.00000	0.11758	0.00000	0.03531	0.03091	0.00000	0.00000	0.01811
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		130,882	130,882	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		16,514	16,514	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		20,553	20,553	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		11,449	11,449	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		179,398	179,398	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
120	Production Base Demand		672	672	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		121	121	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		92	92	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		11,142	-	-	11,142	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		19,348	-	-	-	19,348	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		255	-	-	255	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,727	981	0	11,397	19,348	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03093	0.00000	0.35923	0.60984	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		211,125	180,379	0	11,397	19,348	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.85437	0.00000	0.05398	0.09164	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		53,025	-	-	-	-	53,025	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		40,029	-	-	-	-	-	-	40,029	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		13,980	-	-	-	-	-	-	-	-	13,980	-	-	-	-
140	Distribution Metering		11,944	-	-	-	-	-	-	-	-	-	11,944	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		118,979	0	0	0	0	53,025	0	40,029	0	13,980	11,944	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44567	0.00000	0.33644	0.00000	0.11750	0.10039	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		150,706	981	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00651	0.00000	0.07563	0.12838	0.35185	0.00000	0.26561	0.00000	0.09276	0.07926	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		330,103	180,379	0	11,397	19,348	53,025	0	40,029	0	13,980	11,944	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54643	0.00000	0.03453	0.05861	0.16063	0.00000	0.12126	0.00000	0.04235	0.03618	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		30,151	4,992	8,274	572	972	4,071	-	2,010	-	604	551	-	-	8,105
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2,103	-	-	-	-	-	-	-	-	-	-	-	-	2,103
156	General & Intangible Plant Total		32,254	4,992	8,274	572	972	4,071	0	2,010	0	604	551	0	0	10,208
157	General & Intangible Plant Allocators		1.00000	0.15478	0.25652	0.01774	0.03012	0.12622	0.00000	0.06232	0.00000	0.01872	0.01709	0.00000	0.00000	0.31649
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		189	-	-	-	-	-	-	-	-	-	-	-	-	189
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		189	0	0	0	0	0	0	0	0	0	0	0	0	189
170																
171	Total Accumulated Depreciation		362,546	185,371	8,274	11,970	20,320	57,096	0	42,040	0	14,584	12,496	0	0	10,397
172	Total Accum Deprec Allocators		1.00000	0.51130	0.02282	0.03302	0.05605	0.15749	0.00000	0.11596	0.00000	0.04023	0.03447	0.00000	0.00000	0.02868
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		475,633	475,633	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(179,398)	(179,398)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		296,235	296,235	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
180																
181	Transmission Gross Plant		229,879	8,466	0	71,046	150,366	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,727)	(981)	0	(11,397)	(19,348)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		198,152	7,485	0	59,649	131,018	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03777	0.00000	0.30102	0.66120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		540,077	0	0	0	0	304,831	0	150,518	0	45,207	39,521	0	0	0
187	Distribution Reserve		(118,979)	0	0	0	0	(53,025)	0	(40,029)	0	(13,980)	(11,944)	0	0	0
188	Distribution Net Plant		421,098	0	0	0	0	251,806	0	110,489	0	31,227	27,576	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.59798	0.00000	0.26238	0.00000	0.07416	0.06549	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		73,019	10,790	17,882	1,237	2,100	8,799	0	4,345	0	1,305	1,191	0	0	25,372
192	General & Intangible Reserve		(32,254)	(4,992)	(8,274)	(572)	(972)	(4,071)	0	(2,010)	0	(604)	(551)	0	0	(10,208)
193	General & Intangible Net Plant		40,765	5,797	9,608	665	1,128	4,728	0	2,334	0	701	640	0	0	15,163
194	General & Intangible Net Plant Allocators		1.00000	0.14222	0.23569	0.01630	0.02768	0.11597	0.00000	0.05726	0.00000	0.01720	0.01570	0.00000	0.00000	0.37198
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(1,514)	0	0	0	0	0	0	0	0	0	0	0	0	(1,514)
202	Other Reserve		(189)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(189)
203	Other Net Plant		(1,702)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1,702)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205																
206	Total Gross Plant		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
207	Total Reserve		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
208	Total Net Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
209	Total Net Plant Allocators		1.00000	0.32426	0.01007	0.06319	0.13844	0.26875	0.00000	0.11820	0.00000	0.03345	0.02956	0.00000	0.00000	0.01410
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		8,125	8,125	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		1,041	1,041	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		680	680	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		147	147	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		3,174	-	-	3,174	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		6,794	-	-	-	6,794	-	-	-	-	-	-	-	-	-
219	Distribution Primary		9,479	-	-	-	-	9,479	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		3,537	-	-	-	-	-	-	3,537	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		176	-	-	-	-	-	-	-	-	176	-	-	-	-
224	Distribution Metering		175	-	-	-	-	-	-	-	-	-	175	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,220	202	335	23	39	165	-	81	-	24	22	-	-	328
228	Retail 100%, Class = Net Plant		(613)	(199)	(6)	(39)	(85)	(165)	-	(72)	-	(21)	(18)	-	-	(9)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319
231	Total Construction Work in Progress Allocator		1.00000	0.29455	0.00968	0.09308	0.19885	0.27933	0.00000	0.10450	0.00000	0.00531	0.00528	0.00000	0.00000	0.00941
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		197	197	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		125	-	-	125	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		748	-	-	-	748	-	-	-	-	-	-	-	-	-
239	Distribution Primary		148	-	-	-	-	148	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
240	Labor		178	29	49	3	6	24	-	12	-	4	3	-	-	48
241	Plant Held for Future Use Total		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
242	Plant Held for Future Use Allocator		1.00000	0.19325	0.03363	0.08873	0.52015	0.11844	0.00000	0.00817	0.00000	0.00245	0.00224	0.00000	0.00000	0.03294
243																
244																
245	**Working Capital**															
246	Production Base Demand		3,051	3,051	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		318	318	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		346	346	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		5,173	-	5,173	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		4,350	-	4,350	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(21,038)	(2,940)	(5,545)	(391)	(791)	(2,813)	-	(1,298)	-	(580)	(699)	-	-	(5,981)
257	Retail 100%, Class = # Bills		10,167	-	-	-	-	-	-	-	-	-	-	-	-	10,167
258	Retail 100%, Class = Prod		(9,531)	(9,531)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		24,451	7,928	246	1,545	3,385	6,571	-	2,890	-	818	723	-	-	345
260	Retail 100%, Class = T&D		(5,518)	(61)	-	(509)	(1,078)	(2,185)	-	(1,079)	-	(324)	(283)	-	-	-
261	Retail 100%, Class = Metering		1,145	-	-	-	-	-	-	-	-	-	1,145	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(413)	(413)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		19,345	7,269	263	1,062	2,239	4,607	-	2,275	-	683	598	-	-	350
266	Gross Trans Plant		(600)	(22)	-	(186)	(393)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
268	Total Working Capital Allocator		1.00000	0.19145	0.14339	0.04860	0.10748	0.19749	0.00000	0.08910	0.00000	0.01907	0.04741	0.00000	0.00000	0.15601
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,317,093	494,889	17,882	72,283	152,466	313,630	0	154,863	0	46,511	40,712	0	0	23,858
273	Accumulated Depreciation		(362,546)	(185,371)	(8,274)	(11,970)	(20,320)	(57,096)	0	(42,040)	0	(14,584)	(12,496)	0	0	(10,397)
274	Net Electric Plant in Service		954,547	309,517	9,608	60,313	132,146	256,534	0	112,823	0	31,928	28,216	0	0	13,461
275	Construction Work in Progress		33,936	9,996	329	3,159	6,748	9,479	0	3,546	0	180	179	0	0	319
276	Plant Held for Future Use		1,449	280	49	129	754	172	0	12	0	4	3	0	0	48
277	Working Capital		31,290	5,990	4,487	1,521	3,363	6,179	0	2,788	0	597	1,483	0	0	4,881
278	Total Rate Base		1,021,221	325,784	14,472	65,121	143,011	272,364	0	119,169	0	32,708	29,882	0	0	18,710
279	Total Rate Base Allocator		1.00000	0.31901	0.01417	0.06377	0.14004	0.26670	0.00000	0.11669	0.00000	0.03203	0.02926	0.00000	0.00000	0.01832
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		159,874	48,420	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
284	Production Solar Demand		3,729	3,729	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		163,603	52,149	10,752	7,873	17,055	36,732	-	16,714	-	2,841	6,815	-	-	12,673
287	Wholesale 100%															
288	Total Class Revenue		163,603	52,149	10,752	7,873	17,055	36,732	0	16,714	0	2,841	6,815	0	0	12,673
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31875	0.06572	0.04812	0.10424	0.22452	0.00000	0.10216	0.00000	0.01736	0.04166	0.00000	0.00000	0.07746
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		155,862	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,531
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Cust		155,862	49,514	10,630	7,210	15,517	33,367	-	15,903	-	4,672	6,519	-	-	12,531
295	Function Allocator for Electric Revenue		1.00000	0.31768	0.06820	0.04626	0.09955	0.21408	0.00000	0.10203	0.00000	0.02998	0.04183	0.00000	0.00000	0.08040
296																
297																
298	**Revenue Credits**															
299	Transmission		166	-	-	166	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		355	-	-	-	355	-	-	-	-	-	-	-	-	-
301	Distribution Primary		14	-	-	-	-	14	-	-	-	-	-	-	-	-
302	Distribution Secondary		462	-	-	-	-	-	-	462	-	-	-	-	-	-
303	Distribution Service		2,143	-	-	-	-	-	-	-	-	2,143	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	-	18
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		28	9	0	2	4	7	-	3	-	1	1	-	-	1
309	Total Revenue Credits		3,185	9	0	168	359	21	0	465	0	2,144	1	0	0	18
310	Total Revenue Credits Allocator		1.00000	0.00278	0.00012	0.05260	0.11261	0.00665	0.00000	0.14606	0.00000	0.67321	0.00026	0.00000	0.00000	0.00570
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,520	1,520	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		227	227	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		620	620	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,496	2,496	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		4,711	-	4,711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		427	-	427	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		382	-	382	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		357	-	357	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		5,877	0	5,877	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		8,373	2,496	5,877	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.29807	0.70193	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		11	11	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		348	-	-	348	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		760	-	-	-	760	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		6	-	-	6	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		1,138	24	0	354	760	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02078	0.00000	0.31134	0.66788	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		2,743	-	-	-	-	2,743	-	-	-	-	-	-	-	-
346	Distribution Secondary		1,221	-	-	-	-	-	-	1,221	-	-	-	-	-	-
347	Distribution Service		645	-	-	-	-	-	-	-	-	645	-	-	-	-
348	Distribution Metering		818	-	-	-	-	-	-	-	-	-	818	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		5,428	0	0	0	0	2,743	0	1,221	0	645	818	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.50542	0.00000	0.22495	0.00000	0.11890	0.15072	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		20	-	-	-	-	-	-	-	-	-	20	-	-	-
357	Retail 100%, Class = # Bills		5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
358	Customer Accounting O&M		5,020	0	0	0	0	0	0	0	0	0	20	0	0	5,000
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00399	0.00000	0.00000	0.99601

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		266	-	-	-	-	-	-	-	-	-	-	-	-	266
363	Customer Serv & Info. O&M		266	0	0	0	0	0	0	0	0	0	0	0	0	266
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1,075	-	-	-	-	-	-	-	-	-	-	-	-	1,075
368	Sales O&M		1,075	0	0	0	0	0	0	0	0	0	0	0	0	1,075
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		8,083	1,338	2,218	153	260	1,091	-	539	-	162	148	-	-	2,173
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,180	443	16	65	137	281	-	139	-	42	36	-	-	21
375	Retail 100%, Class = # Bills		213	-	-	-	-	-	-	-	-	-	-	-	-	213
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		9,475	1,781	2,234	218	397	1,372	0	678	0	203	184	0	0	2,407
381	Admin & General O&M Allocators		1.00000	0.18801	0.23576	0.02302	0.04190	0.14482	0.00000	0.07151	0.00000	0.02148	0.01944	0.00000	0.00000	0.25406
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		30,775	4,301	8,111	572	1,157	4,116	0	1,899	0	849	1,022	0	0	8,749
389	Total O&M Allocators		1.00000	0.13975	0.26356	0.01860	0.03759	0.13373	0.00000	0.06169	0.00000	0.02758	0.03322	0.00000	0.00000	0.28427
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(92)													(92)
392	Total Adjusted O&M		30,684	4,301	8,111	572	1,157	4,116	-	1,899	-	849	1,022	-	-	8,657
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		14,171	14,171	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		1,002	1,002	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,409	1,409	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		3,032	3,032	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		19,613	19,613	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,600	-	-	1,600	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		3,453	-	-	-	3,453	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		47	-	-	47	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		5,266	166	0	1,647	3,453	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03156	0.00000	0.31268	0.65576	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		24,880	19,779	0	1,647	3,453	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.79501	0.00000	0.06619	0.13881	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
420	Distribution Plant															
421	Distribution Primary		8,039	-	-	-	-	8,039	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		4,557	-	-	-	-	-	-	4,557	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1,244	-	-	-	-	-	-	-	-	1,244	-	-	-	-
426	Distribution Metering		2,557	-	-	-	-	-	-	-	-	-	2,557	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		16,398	0	0	0	0	8,039	0	4,557	0	1,244	2,557	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49024	0.00000	0.27792	0.00000	0.07588	0.15596	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		21,664	166	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00767	0.00000	0.07601	0.15941	0.37107	0.00000	0.21036	0.00000	0.05743	0.11805	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		41,277	19,779	0	1,647	3,453	8,039	0	4,557	0	1,244	2,557	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47919	0.00000	0.03989	0.08366	0.19475	0.00000	0.11041	0.00000	0.03014	0.06196	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		4,490	743	1,232	85	145	606	-	299	-	90	82	-	-	1,207
440	Retail 100%, Class = # Bills		698	-	-	-	-	-	-	-	-	-	-	-	-	698
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		5,188	743	1,232	85	145	606	0	299	0	90	82	0	0	1,905
443	General & Intangible Plant Allocators		1.00000	0.14331	0.23750	0.01643	0.02789	0.11686	0.00000	0.05770	0.00000	0.01733	0.01582	0.00000	0.00000	0.36715
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		370	-	-	-	-	-	-	-	-	-	-	-	-	370
453	Retail 100%, Class = Net Plant		68	22	1	4	9	18	-	8	-	2	2	-	-	1
454	Retail 100%, Class = T&D		32	0	-	3	6	12	-	6	-	2	2	-	-	-
455	Retail 100%, Class = Metering		592	-	-	-	-	-	-	-	-	-	592	-	-	-
456	Retail 100%, Class = Dist Secondary		118	-	-	-	-	-	-	118	-	-	-	-	-	-
457	Retail 100%, Class = Prod		26	26	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		1,206	49	1	7	16	31	0	132	0	4	596	0	0	371
461																
462	Total Depreciation Expense		47,671	20,572	1,233	1,739	3,614	8,676	0	4,989	0	1,338	3,236	0	0	2,276
463	Total Depreciation Expense Allocators		1.00000	0.43153	0.02586	0.03648	0.07580	0.18199	0.00000	0.10466	0.00000	0.02807	0.06787	0.00000	0.00000	0.04773
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		865	143	237	16	28	117	-	58	-	17	16	-	-	233
468	Net Total Plant		9,240	2,996	93	584	1,279	2,483	-	1,092	-	309	273	-	-	130
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		10,105	3,139	330	600	1,307	2,600	0	1,150	0	326	289	0	0	363
474	Total Taxes Other Allocator		1.00000	0.31067	0.03270	0.05940	0.12934	0.25730	0.00000	0.11378	0.00000	0.03230	0.02859	0.00000	0.00000	0.03592
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	166,788	52,158	10,752	8,041	17,413	36,753	0	17,179	0	4,985	6,816	0	0	12,691
479	Total Oper. Exp. Before Tax	Line 20	88,392	27,990	9,674	2,907	6,068	15,373	0	8,029	0	2,511	4,545	0	0	11,295

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		78,396	24,168	1,079	5,133	11,345	21,380	0	9,150	0	2,474	2,271	0	0	1,397
481	Interest Expense	Line 8 x WACC	18,764	5,986	266	1,197	2,628	5,004	-	2,190	-	601	549	-	-	344
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	59,632	18,182	813	3,937	8,718	16,376	-	6,960	-	1,873	1,722	-	-	1,053
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	59,632	18,182	813	3,937	8,718	16,376	0	6,960	0	1,873	1,722	0	0	1,053
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
487	State Temporary Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)
488	State Taxable Income	Ln 485:487	28,565	6,509	391	2,232	5,121	8,978	0	3,307	0	775	762	0	0	490
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	1,571	358	22	123	282	494	-	182	-	43	42	-	-	27
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	3,338	1,022	45	220	486	915	-	390	-	105	97	-	-	59
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	59,632	18,182	813	3,937	8,718	16,376	-	6,960	-	1,873	1,722	-	-	1,053
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
498	Fed Temporary Differences	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
499	State Income Tax Exp. (Cur.)	Line 490	(1,571)	(358)	(22)	(123)	(282)	(494)	-	(182)	-	(43)	(42)	-	-	(27)
500	Fed. Taxable Income	Ln 496:499	28,013	6,534	383	2,165	4,958	8,727	-	3,245	-	769	751	-	-	482
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	5,883	1,372	80	455	1,041	1,833	-	681	-	161	158	-	-	101
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	5,883	1,372	80	455	1,041	1,833	-	681	-	161	158	-	-	101
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(371)	(139)	(5)	(20)	(43)	(88)	-	(44)	-	(13)	(11)	-	-	(7)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
511	Total Federal Income Tax Exp.	Ln 504:510	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	7,454	1,730	102	577	1,323	2,326	-	863	-	204	200	-	-	128
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	7,929	2,979	108	435	918	1,888	-	932	-	280	245	-	-	144
515	Total Direct Adjs.	Ln 492 + Ln 509	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
517	Total Amortization of ITC	Line 507	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
518	Total Amortization of PTC	Line 508	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
520	Total Income Tax Expense	Ln 513:519	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
527	Interest Expense	Line 8 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
534	Temporary Diff Federal	JSS JSS Sch. 12	(31,111)	(11,690)	(422)	(1,707)	(3,601)	(7,408)	-	(3,658)	-	(1,099)	(962)	-	-	(564)
535	Deferred Tax Federal	Ln 534 x Ln 501	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
536	Base for FIT Computation	Ln 526:535	20,734	4,637	284	1,634	3,755	6,562	-	2,399	-	558	550	-	-	355
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	5,512	1,233	75	434	998	1,744	-	638	-	148	146	-	-	94
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(25)	(10)	(0)	(1)	(3)	(6)	-	(3)	-	(1)	(1)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(66)	(25)	(1)	(4)	(8)	(16)	-	(8)	-	(2)	(2)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,882)	(1,474)	(66)	(95)	(162)	(454)	-	(334)	-	(116)	(99)	-	-	(83)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,101)	(414)	(15)	(60)	(128)	(262)	-	(130)	-	(39)	(34)	-	-	(20)
543	Total FIT before Adding Deferred	Ln 538:542	1,436	(689)	(7)	274	698	1,006	-	163	-	(10)	10	-	-	(10)
544	Total FIT - Deferred	Line 535	6,533	2,455	89	359	756	1,556	-	768	-	231	202	-	-	118
545	Total FIT - Current & Deferred	Ln 543:544	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	67,469	21,524	956	4,302	9,448	17,994	-	7,873	-	2,161	1,974	-	-	1,236
549	Interest Expense	Line 27 x WACC	(18,764)	(5,986)	(266)	(1,197)	(2,628)	(5,004)	-	(2,190)	-	(601)	(549)	-	-	(344)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,063	399	14	58	123	253	-	125	-	38	33	-	-	19
551	Temporary State Differences	JSS JSS Sch. 12	(32,130)	(12,073)	(436)	(1,763)	(3,719)	(7,651)	-	(3,778)	-	(1,135)	(993)	-	-	(582)
552	State Deferred Tax	Ln 551 x Ln 489	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
553	Net FIT Allowable	Line 545	7,969	1,765	82	632	1,455	2,562	-	931	-	221	212	-	-	108
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
555	Base for SIT Computation	Ln 548:554	26,994	6,151	369	2,109	4,840	8,484	-	3,125	-	733	720	-	-	463
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,571	358	22	123	282	494	-	182	-	43	42	-	-	27
558	Total SIT - Deferred	Line 552	1,767	664	24	97	205	421	-	208	-	62	55	-	-	32
559	Total SIT - Current & Deferred	Ln 557:558	3,338	1,022	45	220	486	915	-	390	-	105	97	-	-	59
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(381)	(143)	(5)	(21)	(44)	(91)	-	(45)	-	(13)	(12)	-	-	(7)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	10,926	2,644	122	831	1,897	3,386	-	1,276	-	313	297	-	-	161
564	Total Income Tax Allocator		1.00000	0.24199	0.01121	0.07606	0.17360	0.30987	0.00000	0.11681	0.00000	0.02861	0.02716	0.00000	0.00000	0.01469
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	79,029	34,530	1,696	4,458	9,403	14,368	-	3,137	-	5,265	3,476	-	-	2,698
3	Accum. Depreciation & Amort.	Line 171	(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	-	(852)	-	(1,651)	(1,067)	-	-	(1,176)
4	Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	-	2,285	-	3,614	2,409	-	-	1,522
5	Construction Work in Progress	Line 230	1,917	697	31	195	416	434	-	72	-	20	15	-	-	36
6	Plant Held for Future Use	Line 241	93	20	5	8	46	8	-	0	-	0	0	-	-	5
7	Working Capital	Line 267	2,230	418	426	94	207	283	-	56	-	68	127	-	-	552
8	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	-	2,414	-	3,703	2,551	-	-	2,116
9																
10	Revenue															
11	Class Revenue	Line 288	10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
12	Revenue Credits	Line 309	288	1	0	10	22	1	-	9	-	243	0	-	-	2
13	Total Revenue		10,856	3,639	1,020	496	1,074	1,684	-	348	-	564	582	-	-	1,450
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	2,580	300	769	35	71	189	-	38	-	96	87	-	-	994
17	Depreciation	Line 462	3,066	1,435	117	107	223	397	-	101	-	151	276	-	-	257
18	Tax Other Than Income Tax	Line 473	613	219	31	37	81	119	-	23	-	37	25	-	-	41
19	Gain/Loss on Disposition		(4)	(2)	(0)	(0)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		6,255	1,953	918	179	374	704	-	163	-	284	388	-	-	1,292
21	Income Tax Expense	Line 520	624	184	12	51	117	155	-	26	-	35	25	-	-	18
22	Total Operating Expense		6,879	2,137	929	231	491	859	-	188	-	320	413	-	-	1,310
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
26	Net Operating Income Required	Ln 8 x Ln 34	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	10,568	3,639	1,020	486	1,052	1,683		339		322	582			1,448
37		Ln 29	-	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		22,431	22,431	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,872	1,872	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		2,054	2,054	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		6,829	6,829	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		33,186	33,186	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		274	274	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		143	143	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		158	158	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		4,250	-	-	4,250	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		9,273	-	-	-	9,273	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		131	-	-	131	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
60	Transmission Plant Total		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		47,431	33,777	0	4,381	9,273	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71212	0.00000	0.09237	0.19551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		13,965	-	-	-	-	13,965	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		3,049	-	-	-	-	-	-	3,049	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		5,118	-	-	-	-	-	-	-	-	5,118	-	-	-	-
72	Distribution Metering		3,374	-	-	-	-	-	-	-	-	-	3,374	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.54753	0.00000	0.11954	0.00000	0.20065	0.13228	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		39,750	591	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01486	0.00000	0.11022	0.23329	0.35131	0.00000	0.07670	0.00000	0.12874	0.08488	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		72,936	33,777	0	4,381	9,273	13,965	0	3,049	0	5,118	3,374	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.46310	0.00000	0.06007	0.12714	0.19146	0.00000	0.04180	0.00000	0.07016	0.04626	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		5,376	753	1,696	76	129	403	-	88	-	148	102	-	-	1,981
86	Retail 100%, Class = # Bills		888	-	-	-	-	-	-	-	-	-	-	-	-	888
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
89	General & Intangible Plant Allocators		1.00000	0.12018	0.27075	0.01218	0.02067	0.06435	0.00000	0.01405	0.00000	0.02358	0.01624	0.00000	0.00000	0.45800
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(171)	-	-	-	-	-	-	-	-	-	-	-	-	(171)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
104																
105	Total Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
106	Total Gross Electric Plant Allocators		1.00000	0.43692	0.02146	0.05641	0.11898	0.18180	0.00000	0.03969	0.00000	0.06662	0.04398	0.00000	0.00000	0.03414
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		9,132	9,132	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		1,152	1,152	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		1,434	1,434	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		799	799	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		12,517	12,517	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		687	-	-	687	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		1,193	-	-	-	1,193	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		16	-	-	16	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		1,965	68	0	703	1,193	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		14,482	12,585	0	703	1,193	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04854	0.08240	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		2,429	-	-	-	-	2,429	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		811	-	-	-	-	-	-	811	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		1,583	-	-	-	-	-	-	-	-	1,583	-	-	-	-
140	Distribution Metering		1,020	-	-	-	-	-	-	-	-	-	1,020	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		5,842	0	0	0	0	2,429	0	811	0	1,583	1,020	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.41579	0.00000	0.13878	0.00000	0.27089	0.17454	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		7,807	68	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00877	0.00000	0.09003	0.15284	0.31116	0.00000	0.10386	0.00000	0.20272	0.13061	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		20,324	12,585	0	703	1,193	2,429	0	811	0	1,583	1,020	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61925	0.00000	0.03458	0.05871	0.11952	0.00000	0.03989	0.00000	0.07787	0.05017	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		2,487	348	785	35	60	187	-	41	-	68	47	-	-	917
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		238	-	-	-	-	-	-	-	-	-	-	-	-	238
156	General & Intangible Plant Total		2,725	348	785	35	60	187	0	41	0	68	47	0	0	1,154
157	General & Intangible Plant Allocators		1.00000	0.12782	0.28796	0.01295	0.02199	0.06844	0.00000	0.01494	0.00000	0.02508	0.01727	0.00000	0.00000	0.42356
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		21	-	-	-	-	-	-	-	-	-	-	-	-	21
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		21	0	0	0	0	0	0	0	0	0	0	0	0	21
170																
171	Total Accumulated Depreciation		23,070	12,934	785	738	1,253	2,616	0	852	0	1,651	1,067	0	0	1,176
172	Total Accum Deprec Allocators		1.00000	0.56063	0.03401	0.03200	0.05432	0.11338	0.00000	0.03691	0.00000	0.07156	0.04624	0.00000	0.00000	0.05096
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		33,186	33,186	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(12,517)	(12,517)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		20,669	20,669	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
180																
181	Transmission Gross Plant		14,245	591	0	4,381	9,273	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(1,965)	(68)	0	(703)	(1,193)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		12,281	522	0	3,679	8,080	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04252	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		25,505	0	0	0	0	13,965	0	3,049	0	5,118	3,374	0	0	0
187	Distribution Reserve		(5,842)	0	0	0	0	(2,429)	0	(811)	0	(1,583)	(1,020)	0	0	0
188	Distribution Net Plant		19,663	0	0	0	0	11,536	0	2,238	0	3,535	2,354	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.58667	0.00000	0.11382	0.00000	0.17978	0.11973	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		6,264	753	1,696	76	129	403	0	88	0	148	102	0	0	2,869
192	General & Intangible Reserve		(2,725)	(348)	(785)	(35)	(60)	(187)	0	(41)	0	(68)	(47)	0	0	(1,154)
193	General & Intangible Net Plant		3,539	404	911	41	70	217	0	47	0	79	55	0	0	1,715
194	General & Intangible Net Plant Allocators		1.00000	0.11430	0.25751	0.01158	0.01966	0.06120	0.00000	0.01336	0.00000	0.02243	0.01544	0.00000	0.00000	0.48452
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(171)	0	0	0	0	0	0	0	0	0	0	0	0	(171)
202	Other Reserve		(21)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(21)
203	Other Net Plant		(192)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(192)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205																
206	Total Gross Plant		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
207	Total Reserve		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
208	Total Net Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
209	Total Net Plant Allocators		1.00000	0.38592	0.01628	0.06647	0.14564	0.21001	0.00000	0.04084	0.00000	0.06459	0.04305	0.00000	0.00000	0.02720
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		567	567	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		73	73	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		47	47	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		196	-	-	196	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		419	-	-	-	419	-	-	-	-	-	-	-	-	-
219	Distribution Primary		434	-	-	-	-	434	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		72	-	-	-	-	-	-	72	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		20	-	-	-	-	-	-	-	-	20	-	-	-	-
224	Distribution Metering		15	-	-	-	-	-	-	-	-	-	15	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		101	14	32	1	2	8	-	2	-	3	2	-	-	37
228	Retail 100%, Class = Net Plant		(36)	(14)	(1)	(2)	(5)	(8)	-	(1)	-	(2)	(2)	-	-	(1)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36
231	Total Construction Work in Progress Allocator		1.00000	0.36373	0.01625	0.10159	0.21704	0.22647	0.00000	0.03746	0.00000	0.01064	0.00798	0.00000	0.00000	0.01883
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		8	-	-	8	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		46	-	-	-	46	-	-	-	-	-	-	-	-	-
239	Distribution Primary		7	-	-	-	-	7	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		15	2	5	0	0	1	-	0	-	0	0	-	-	5
241	Plant Held for Future Use Total		93	20	5	8	46	8	0	0	0	0	0	0	0	5
242	Plant Held for Future Use Allocator		1.00000	0.21065	0.04983	0.08549	0.50115	0.08477	0.00000	0.00259	0.00000	0.00434	0.00299	0.00000	0.00000	0.05819
243																
244																
245	**Working Capital**															
246	Production Base Demand		213	213	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		491	-	491	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		413	-	413	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(1,761)	(205)	(526)	(24)	(49)	(129)	-	(26)	-	(66)	(60)	-	-	(676)
257	Retail 100%, Class = # Bills		1,150	-	-	-	-	-	-	-	-	-	-	-	-	1,150
258	Retail 100%, Class = Prod		(665)	(665)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		1,433	553	23	95	209	301	-	59	-	93	62	-	-	39
260	Retail 100%, Class = T&D		(285)	(4)	-	(31)	(66)	(100)	-	(22)	-	(37)	(24)	-	-	-
261	Retail 100%, Class = Metering		98	-	-	-	-	-	-	-	-	-	98	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(29)	(29)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,161	507	25	65	138	211	-	46	-	77	51	-	-	40
266	Gross Trans Plant		(37)	(2)	-	(11)	(24)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
268	Total Working Capital Allocator		1.00000	0.18740	0.19079	0.04204	0.09299	0.12692	0.00000	0.02532	0.00000	0.03028	0.05678	0.00000	0.00000	0.24748
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		79,029	34,530	1,696	4,458	9,403	14,368	0	3,137	0	5,265	3,476	0	0	2,698
273	Accumulated Depreciation		(23,070)	(12,934)	(785)	(738)	(1,253)	(2,616)	0	(852)	0	(1,651)	(1,067)	0	0	(1,176)
274	Net Electric Plant in Service		55,959	21,596	911	3,720	8,150	11,752	0	2,285	0	3,614	2,409	0	0	1,522
275	Construction Work in Progress		1,917	697	31	195	416	434	0	72	0	20	15	0	0	36
276	Plant Held for Future Use		93	20	5	8	46	8	0	0	0	0	0	0	0	5
277	Working Capital		2,230	418	426	94	207	283	0	56	0	68	127	0	0	552
278	Total Rate Base		60,199	22,731	1,373	4,016	8,820	12,477	0	2,414	0	3,703	2,551	0	0	2,116
279	Total Rate Base Allocator		1.00000	0.37759	0.02280	0.06671	0.14651	0.20727	0.00000	0.04010	0.00000	0.06151	0.04238	0.00000	0.00000	0.03514
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		10,308	3,378	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
284	Production Solar Demand		260	260	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		10,568	3,639	1,020	486	1,052	1,683	-	339	-	322	582	-	-	1,448
287	Wholesale 100%															
288	Total Class Revenue		10,568	3,639	1,020	486	1,052	1,683	0	339	0	322	582	0	0	1,448
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34430	0.09650	0.04595	0.09953	0.15923	0.00000	0.03203	0.00000	0.03043	0.05505	0.00000	0.00000	0.13698
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		10,232	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,432
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Cust		10,232	3,455	1,008	445	957	1,529	-	322	-	529	557	-	-	1,432
295	Function Allocator for Electric Revenue		1.00000	0.33763	0.09853	0.04345	0.09352	0.14939	0.00000	0.03148	0.00000	0.05169	0.05439	0.00000	0.00000	0.13991
296																
297																
298	**Revenue Credits**															
299	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
301	Distribution Primary		1	-	-	-	-	1	-	-	-	-	-	-	-	-
302	Distribution Secondary		9	-	-	-	-	-	-	9	-	-	-	-	-	-
303	Distribution Service		243	-	-	-	-	-	-	-	-	243	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		2	1	0	0	0	0	-	0	-	0	0	-	-	0
309	Total Revenue Credits		288	1	0	10	22	1	0	9	0	243	0	0	0	2
310	Total Revenue Credits Allocator		1.00000	0.00214	0.00013	0.03583	0.07671	0.00337	0.00000	0.03268	0.00000	0.84178	0.00024	0.00000	0.00000	0.00712
311																
312	[redacted]															
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		106	106	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		174	174	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		447	-	447	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		36	-	36	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		34	-	34	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		557	0	557	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		732	174	557	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23803	0.76197	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		21	-	-	21	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		47	-	-	-	47	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		70	2	0	22	47	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		126	-	-	-	-	126	-	-	-	-	-	-	-	-
346	Distribution Secondary		25	-	-	-	-	-	-	25	-	-	-	-	-	-
347	Distribution Service		73	-	-	-	-	-	-	-	-	73	-	-	-	-
348	Distribution Metering		70	-	-	-	-	-	-	-	-	-	70	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		293	0	0	0	0	126	0	25	0	73	70	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.42848	0.00000	0.08432	0.00000	0.24909	0.23812	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
357	Retail 100%, Class = # Bills		565	-	-	-	-	-	-	-	-	-	-	-	-	565
358	Customer Accounting O&M		567	0	0	0	0	0	0	0	0	0	2	0	0	565
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00301	0.00000	0.00000	0.99699

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		30	-	-	-	-	-	-	-	-	-	-	-	-	30
363	Customer Serv & Info. O&M		30	0	0	0	0	0	0	0	0	0	0	0	0	30
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		122	-	-	-	-	-	-	-	-	-	-	-	-	122
368	Sales O&M		122	0	0	0	0	0	0	0	0	0	0	0	0	122
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		667	93	210	9	16	50	-	11	-	18	13	-	-	246
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		71	31	2	4	8	13	-	3	-	5	3	-	-	2
375	Retail 100%, Class = # Bills		24	-	-	-	-	-	-	-	-	-	-	-	-	24
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		762	124	212	13	24	63	0	14	0	23	16	0	0	272
381	Admin & General O&M Allocators		1.00000	0.16320	0.27818	0.01766	0.03214	0.08253	0.00000	0.01802	0.00000	0.03025	0.02065	0.00000	0.00000	0.35737
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		2,576	300	769	35	71	189	0	38	0	96	87	0	0	989
389	Total O&M Allocators		1.00000	0.11651	0.29868	0.01371	0.02770	0.07320	0.00000	0.01493	0.00000	0.03731	0.03388	0.00000	0.00000	0.38408
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		4													4
392	Total Adjusted O&M		2,580	300	769	35	71	189	-	38	-	96	87	-	-	994
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		989	989	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		70	70	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		98	98	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		212	212	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		1,368	1,368	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		99	-	-	99	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		213	-	-	-	213	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		3	-	-	3	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		326	12	0	102	213	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		1,695	1,380	0	102	213	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81439	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		368	-	-	-	-	368	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		92	-	-	-	-	-	-	92	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		141	-	-	-	-	-	-	-	-	141	-	-	-	-
426	Distribution Metering		218	-	-	-	-	-	-	-	-	-	218	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		820	0	0	0	0	368	0	92	0	141	218	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.44925	0.00000	0.11260	0.00000	0.17183	0.26632	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		1,146	12	0	102	213	368	0	92	0	141	218	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01012	0.00000	0.08862	0.18586	0.32139	0.00000	0.08056	0.00000	0.12292	0.19053	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		2,514	1,380	0	102	213	368	0	92	0	141	218	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54888	0.00000	0.04039	0.08470	0.14647	0.00000	0.03671	0.00000	0.05602	0.08683	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		370	52	117	5	9	28	-	6	-	10	7	-	-	136
440	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		449	52	117	5	9	28	0	6	0	10	7	0	0	215
443	General & Intangible Plant Allocators		1.00000	0.11545	0.26009	0.01170	0.01986	0.06181	0.00000	0.01350	0.00000	0.02265	0.01560	0.00000	0.00000	0.47935
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		42	-	-	-	-	-	-	-	-	-	-	-	-	42
453	Retail 100%, Class = Net Plant		4	2	0	0	1	1	-	0	-	0	0	-	-	0
454	Retail 100%, Class = T&D		2	0	-	0	0	1	-	0	-	0	0	-	-	-
455	Retail 100%, Class = Metering		51	-	-	-	-	-	-	-	-	-	51	-	-	-
456	Retail 100%, Class = Dist Secondary		2	-	-	-	-	-	-	2	-	-	-	-	-	-
457	Retail 100%, Class = Prod		2	2	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		102	3	0	0	1	1	0	3	0	0	51	0	0	42
461																
462	Total Depreciation Expense		3,066	1,435	117	107	223	397	0	101	0	151	276	0	0	257
463	Total Depreciation Expense Allocators		1.00000	0.46816	0.03814	0.03498	0.07269	0.12964	0.00000	0.03296	0.00000	0.04941	0.09009	0.00000	0.00000	0.08393
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		71	10	23	1	2	5	-	1	-	2	1	-	-	26
468	Net Total Plant		542	209	9	36	79	114	-	22	-	35	23	-	-	15
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		613	219	31	37	81	119	0	23	0	37	25	0	0	41
474	Total Taxes Other Allocator		1.00000	0.35729	0.05113	0.06038	0.13148	0.19429	0.00000	0.03799	0.00000	0.06027	0.04024	0.00000	0.00000	0.06694
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	10,856	3,639	1,020	496	1,074	1,684	0	348	0	564	582	0	0	1,450
479	Total Oper. Exp. Before Tax	Line 20	6,255	1,953	918	179	374	704	0	163	0	284	388	0	0	1,292

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		4,601	1,686	102	317	700	979	0	185	0	280	194	0	0	158
481	Interest Expense	Line 8 x WACC	1,106	418	25	74	162	229	-	44	-	68	47	-	-	39
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	3,495	1,269	77	243	538	750	-	141	-	212	147	-	-	119
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	3,495	1,269	77	243	538	750	0	141	0	212	147	0	0	119
486	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
487	State Temporary Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)
488	State Taxable Income	Ln 485:487	1,631	454	37	138	316	411	0	67	0	88	65	0	0	55
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	90	25	2	8	17	23	-	4	-	5	4	-	-	3
491	State Income Tax (Def.)	Ln 487 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	196	71	4	14	30	42	-	8	-	12	8	-	-	7
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	3,495	1,269	77	243	538	750	-	141	-	212	147	-	-	119
497	Fed & St Permanent Differences	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
498	Fed Temporary Differences	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
499	State Income Tax Exp. (Cur.)	Line 490	(90)	(25)	(2)	(8)	(17)	(23)	-	(4)	-	(5)	(4)	-	-	(3)
500	Fed. Taxable Income	Ln 496:499	1,603	456	36	134	306	400	-	66	-	87	64	-	-	54
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	337	96	8	28	64	84	-	14	-	18	13	-	-	11
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	337	96	8	28	64	84	-	14	-	18	13	-	-	11
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(22)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(1)	(1)	-	-	(1)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
511	Total Federal Income Tax Exp.	Ln 504:510	451	123	8	39	90	117	-	19	-	25	18	-	-	12
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	426	121	10	36	82	107	-	17	-	23	17	-	-	14
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	476	208	10	27	57	86	-	19	-	32	21	-	-	16
515	Total Direct Adjs.	Ln 492 + Ln 509	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
517	Total Amortization of ITC	Line 507	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
520	Total Income Tax Expense	Ln 513:519	624	184	12	51	117	155	-	26	-	35	25	-	-	18
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
527	Interest Expense	Line 8 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
534	Temporary Diff Federal	JSS JSS Sch. 12	(1,867)	(816)	(40)	(105)	(222)	(339)	-	(74)	-	(124)	(82)	-	-	(64)
535	Deferred Tax Federal	Ln 534 x Ln 501	392	171	8	22	47	71	-	16	-	26	17	-	-	13
536	Base for FIT Computation	Ln 526:535	1,182	324	27	101	232	301	-	49	-	63	47	-	-	40
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	314	86	7	27	62	80	-	13	-	17	12	-	-	11
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(2)	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(4)	(2)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(183)	(103)	(6)	(6)	(10)	(21)	-	(7)	-	(13)	(8)	-	-	(9)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(66)	(29)	(1)	(4)	(8)	(12)	-	(3)	-	(4)	(3)	-	-	(2)
543	Total FIT before Adding Deferred	Ln 538:542	59	(48)	(1)	17	43	46	-	3	-	(1)	1	-	-	(1)
544	Total FIT - Deferred	Line 535	392	171	8	22	47	71	-	16	-	26	17	-	-	13
545	Total FIT - Current & Deferred	Ln 543:544	451	123	8	39	90	117	-	19	-	25	18	-	-	12
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	3,977	1,502	91	265	583	824	-	159	-	245	169	-	-	140
549	Interest Expense	Line 27 x WACC	(1,106)	(418)	(25)	(74)	(162)	(229)	-	(44)	-	(68)	(47)	-	-	(39)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	64	28	1	4	8	12	-	3	-	4	3	-	-	2
551	Temporary State Differences	JSS JSS Sch. 12	(1,928)	(842)	(41)	(109)	(229)	(350)	-	(77)	-	(128)	(85)	-	-	(66)
552	State Deferred Tax	Ln 551 x Ln 489	106	46	2	6	13	19	-	4	-	7	5	-	-	4
553	Net FIT Allowable	Line 545	451	123	8	39	90	117	-	19	-	25	18	-	-	12
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
555	Base for SIT Computation	Ln 548:554	1,541	429	35	130	298	389	-	63	-	83	61	-	-	52
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	90	25	2	8	17	23	-	4	-	5	4	-	-	3
558	Total SIT - Deferred	Line 552	106	46	2	6	13	19	-	4	-	7	5	-	-	4
559	Total SIT - Current & Deferred	Ln 557:558	196	71	4	14	30	42	-	8	-	12	8	-	-	7
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(23)	(10)	(0)	(1)	(3)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	624	184	12	51	117	155	-	26	-	35	25	-	-	18
564	Total Income Tax Allocator		1.00000	0.29557	0.01861	0.08211	0.18742	0.24850	0.00000	0.04142	0.00000	0.05669	0.04059	0.00000	0.00000	0.02909
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	-	345,442	-	17,174	34,202	-	-	8,869
3	Accum. Depreciation & Amort.	Line 171	(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	-	(93,775)	-	(5,385)	(10,497)	-	-	(3,865)
4	Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	-	251,667	-	11,789	23,704	-	-	5,004
5	Construction Work in Progress	Line 230	154,516	52,602	1,971	15,859	33,882	41,956	-	7,910	-	67	151	-	-	119
6	Plant Held for Future Use	Line 241	7,002	1,473	292	645	3,783	759	-	26	-	1	3	-	-	18
7	Working Capital	Line 267	119,805	31,524	26,910	7,634	16,885	27,351	-	6,219	-	220	1,246	-	-	1,815
8	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	-	265,822	-	12,078	25,104	-	-	6,955
9																
10	Revenue															
11	Class Revenue	Line 288	675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
12	Revenue Credits	Line 309	4,621	47	2	841	1,801	94	-	1,038	-	792	1	-	-	7
13	Total Revenue		680,161	274,471	64,492	40,372	87,430	162,676	-	38,320	-	1,841	5,726	-	-	4,834
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	106,923	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,334
17	Depreciation	Line 462	196,112	108,255	7,394	8,732	18,144	38,400	-	11,129	-	494	2,718	-	-	846
18	Tax Other Than Income Tax	Line 473	42,651	16,521	1,982	3,014	6,563	11,508	-	2,565	-	121	243	-	-	135
19	Gain/Loss on Disposition		(292)	(117)	(4)	(22)	(48)	(81)	-	(18)	-	(1)	(2)	-	-	(0)
20	Operating Expense before Tax		345,394	147,292	58,022	14,598	30,467	68,044	-	17,911	-	927	3,818	-	-	4,314
21	Income Tax Expense	Line 520	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
22	Total Operating Expense		391,996	161,206	58,757	18,770	39,991	83,029	-	20,758	-	1,043	4,067	-	-	4,374
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
26	Net Operating Income Required	Ln 8 x Ln 34	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	675,539	274,425	64,489	39,531	85,630	162,582		37,282		1,049	5,725			4,827
37		Ln 29	-	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		1,691,804	1,691,804	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		141,171	141,171	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		154,919	154,919	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		515,051	515,051	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		2,502,944	2,502,944	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		20,631	20,631	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		1,213	1,213	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		10,758	10,758	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		11,950	11,950	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		346,045	-	-	346,045	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		754,973	-	-	-	754,973	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		10,668	-	-	10,668	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
60	Transmission Plant Total		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.03853	0.00000	0.30851	0.65296	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		3,659,182	2,547,496	0	356,713	754,973	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.69619	0.00000	0.09748	0.20632	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		1,349,236	-	-	-	-	1,349,236	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		335,751	-	-	-	-	-	-	335,751	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		16,693	-	-	-	-	-	-	-	-	16,693	-	-	-	-
72	Distribution Metering		33,201	-	-	-	-	-	-	-	-	-	33,201	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77771	0.00000	0.19353	0.00000	0.00962	0.01914	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		2,891,118	44,552	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01541	0.00000	0.12338	0.26114	0.46668	0.00000	0.11613	0.00000	0.00577	0.01148	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		5,394,062	2,547,496	0	356,713	754,973	1,349,236	0	335,751	0	16,693	33,201	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47228	0.00000	0.06613	0.13996	0.25013	0.00000	0.06224	0.00000	0.00309	0.00616	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		237,413	56,779	107,252	6,210	10,542	38,944	-	9,691	-	482	1,001	-	-	6,512
86	Retail 100%, Class = # Bills		2,919	-	-	-	-	-	-	-	-	-	-	-	-	2,919
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
89	General & Intangible Plant Allocators		1.00000	0.23625	0.44626	0.02584	0.04387	0.16204	0.00000	0.04032	0.00000	0.00200	0.00416	0.00000	0.00000	0.03924
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(563)	-	-	-	-	-	-	-	-	-	-	-	-	(563)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
104																
105	Total Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
106	Total Gross Electric Plant Allocators		1.00000	0.46226	0.01904	0.06442	0.13588	0.24640	0.00000	0.06132	0.00000	0.00305	0.00607	0.00000	0.00000	0.00157
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		688,744	688,744	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		86,903	86,903	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		108,157	108,157	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		60,249	60,249	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		944,053	944,053	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		3,534	3,534	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		509	509	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		639	639	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		55,944	-	-	55,944	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		97,145	-	-	-	97,145	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		1,280	-	-	1,280	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		159,534	5,164	0	57,225	97,145	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03237	0.00000	0.35870	0.60893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		1,103,587	949,217	0	57,225	97,145	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86012	0.00000	0.05185	0.08803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		234,698	-	-	-	-	234,698	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		89,291	-	-	-	-	-	-	89,291	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		5,162	-	-	-	-	-	-	-	-	5,162	-	-	-	-
140	Distribution Metering		10,034	-	-	-	-	-	-	-	-	-	10,034	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		339,185	0	0	0	0	234,698	0	89,291	0	5,162	10,034	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.69195	0.00000	0.26325	0.00000	0.01522	0.02958	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		498,719	5,164	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01035	0.00000	0.11474	0.19479	0.47060	0.00000	0.17904	0.00000	0.01035	0.02012	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		1,442,772	949,217	0	57,225	97,145	234,698	0	89,291	0	5,162	10,034	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65791	0.00000	0.03966	0.06733	0.16267	0.00000	0.06189	0.00000	0.00358	0.00695	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		109,849	26,271	49,625	2,873	4,878	18,019	-	4,484	-	223	463	-	-	3,013
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	-	782
156	General & Intangible Plant Total		110,631	26,271	49,625	2,873	4,878	18,019	0	4,484	0	223	463	0	0	3,795
157	General & Intangible Plant Allocators		1.00000	0.23747	0.44856	0.02597	0.04409	0.16288	0.00000	0.04053	0.00000	0.00202	0.00419	0.00000	0.00000	0.03430
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	-	70
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		70	0	0	0	0	0	0	0	0	0	0	0	0	70
170																
171	Total Accumulated Depreciation		1,553,473	975,488	49,625	60,098	102,023	252,717	0	93,775	0	5,385	10,497	0	0	3,865
172	Total Accum Deprec Allocators		1.00000	0.62794	0.03194	0.03869	0.06567	0.16268	0.00000	0.06036	0.00000	0.00347	0.00676	0.00000	0.00000	0.00249
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		2,502,944	2,502,944	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(944,053)	(944,053)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		1,558,891	1,558,891	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		1,156,238	44,552	0	356,713	754,973	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(159,534)	(5,164)	0	(57,225)	(97,145)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		996,704	39,388	0	299,489	657,828	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.03952	0.00000	0.30048	0.66000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		1,734,880	0	0	0	0	1,349,236	0	335,751	0	16,693	33,201	0	0	0
187	Distribution Reserve		(339,185)	0	0	0	0	(234,698)	0	(89,291)	0	(5,162)	(10,034)	0	0	0
188	Distribution Net Plant		1,395,695	0	0	0	0	1,114,538	0	246,460	0	11,530	23,167	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.79855	0.00000	0.17659	0.00000	0.00826	0.01660	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		240,332	56,779	107,252	6,210	10,542	38,944	0	9,691	0	482	1,001	0	0	9,431
192	General & Intangible Reserve		(110,631)	(26,271)	(49,625)	(2,873)	(4,878)	(18,019)	0	(4,484)	0	(223)	(463)	0	0	(3,795)
193	General & Intangible Net Plant		129,701	30,508	57,627	3,337	5,665	20,925	0	5,207	0	259	538	0	0	5,637
194	General & Intangible Net Plant Allocators		1.00000	0.23521	0.44431	0.02573	0.04367	0.16133	0.00000	0.04015	0.00000	0.00200	0.00415	0.00000	0.00000	0.04346
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(563)	0	0	0	0	0	0	0	0	0	0	0	0	(563)
202	Other Reserve		(70)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(70)
203	Other Net Plant		(633)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(633)
204	Other Net Plant Allocators		1.00000	0.00000	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99998
205																
206	Total Gross Plant		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
207	Total Reserve		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
208	Total Net Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
209	Total Net Plant Allocators		1.00000	0.39918	0.01412	0.07422	0.16261	0.27828	0.00000	0.06168	0.00000	0.00289	0.00581	0.00000	0.00000	0.00123
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		42,756	42,756	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		5,479	5,479	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		3,579	3,579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		771	771	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		15,938	-	-	15,938	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		34,111	-	-	-	34,111	-	-	-	-	-	-	-	-	-
219	Distribution Primary		41,957	-	-	-	-	41,957	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		7,891	-	-	-	-	-	-	7,891	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		65	-	-	-	-	-	-	-	-	65	-	-	-	-
224	Distribution Metering		147	-	-	-	-	-	-	-	-	-	147	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		4,444	1,063	2,008	116	197	729	-	181	-	9	19	-	-	122
228	Retail 100%, Class = Net Plant		(2,622)	(1,047)	(37)	(195)	(426)	(730)	-	(162)	-	(8)	(15)	-	-	(3)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119
231	Total Construction Work in Progress Allocator		1.00000	0.34043	0.01275	0.10264	0.21928	0.27153	0.00000	0.05119	0.00000	0.00043	0.00097	0.00000	0.00000	0.00077
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		1,037	1,037	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		281	281	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		629	-	-	629	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		3,755	-	-	-	3,755	-	-	-	-	-	-	-	-	-
239	Distribution Primary		653	-	-	-	-	653	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
240	Labor		647	155	292	17	29	106	-	26	-	1	3	-	-	18
241	Plant Held for Future Use Total		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
242	Plant Held for Future Use Allocator		1.00000	0.21041	0.04173	0.09218	0.54034	0.10846	0.00000	0.00377	0.00000	0.00019	0.00039	0.00000	0.00000	0.00253
243																
244																
245	**Working Capital**															
246	Production Base Demand		16,056	16,056	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		1,671	1,671	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		1,823	1,823	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		31,028	-	31,028	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		26,088	-	26,088	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		240	240	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(73,036)	(15,472)	(33,257)	(1,965)	(3,971)	(12,452)	-	(2,895)	-	(214)	(587)	-	-	(2,223)
257	Retail 100%, Class = # Bills		3,779	-	-	-	-	-	-	-	-	-	-	-	-	3,779
258	Retail 100%, Class = Prod		(50,157)	(50,157)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		104,518	41,721	1,476	7,757	16,995	29,085	-	6,446	-	302	607	-	-	128
260	Retail 100%, Class = T&D		(20,721)	(319)	-	(2,557)	(5,411)	(9,670)	-	(2,406)	-	(120)	(238)	-	-	-
261	Retail 100%, Class = Metering		962	-	-	-	-	-	-	-	-	-	962	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(2,175)	(2,175)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		82,748	38,251	1,575	5,331	11,244	20,389	-	5,074	-	252	502	-	-	130
266	Gross Trans Plant		(3,020)	(116)	-	(932)	(1,972)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
268	Total Working Capital Allocator		1.00000	0.26313	0.22462	0.06372	0.14094	0.22830	0.00000	0.05191	0.00000	0.00184	0.01040	0.00000	0.00000	0.01515
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		5,633,832	2,604,275	107,252	362,923	765,515	1,388,180	0	345,442	0	17,174	34,202	0	0	8,869
273	Accumulated Depreciation		(1,553,473)	(975,488)	(49,625)	(60,098)	(102,023)	(252,717)	0	(93,775)	0	(5,385)	(10,497)	0	0	(3,865)
274	Net Electric Plant in Service		4,080,358	1,628,786	57,627	302,825	663,492	1,135,463	0	251,667	0	11,789	23,704	0	0	5,004
275	Construction Work in Progress		154,516	52,602	1,971	15,859	33,882	41,956	0	7,910	0	67	151	0	0	119
276	Plant Held for Future Use		7,002	1,473	292	645	3,783	759	0	26	0	1	3	0	0	18
277	Working Capital		119,805	31,524	26,910	7,634	16,885	27,351	0	6,219	0	220	1,246	0	0	1,815
278	Total Rate Base		4,361,682	1,714,385	86,800	326,965	718,043	1,205,530	0	265,822	0	12,078	25,104	0	0	6,955
279	Total Rate Base Allocator		1.00000	0.39306	0.01990	0.07496	0.16463	0.27639	0.00000	0.06094	0.00000	0.00277	0.00576	0.00000	0.00000	0.00159
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		655,917	254,802	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
284	Production Solar Demand		19,623	19,623	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		675,539	274,425	64,489	39,531	85,630	162,582	-	37,282	-	1,049	5,725	-	-	4,827
287	Wholesale 100%															
288	Total Class Revenue		675,539	274,425	64,489	39,531	85,630	162,582	0	37,282	0	1,049	5,725	0	0	4,827
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.40623	0.09546	0.05852	0.12676	0.24067	0.00000	0.05519	0.00000	0.00155	0.00847	0.00000	0.00000	0.00715
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		633,559	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,774
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custc		633,559	260,557	63,757	36,200	77,907	147,690	-	35,473	-	1,725	5,477	-	-	4,774
295	Function Allocator for Electric Revenue		1.00000	0.41126	0.10063	0.05714	0.12297	0.23311	0.00000	0.05599	0.00000	0.00272	0.00864	0.00000	0.00000	0.00753
296																
297																
298	**Revenue Credits**															
299	Transmission		832	-	-	832	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
300	Subtransmission		1,781	-	-	-	1,781	-	-	-	-	-	-	-	-	-
301	Distribution Primary		61	-	-	-	-	61	-	-	-	-	-	-	-	-
302	Distribution Secondary		1,030	-	-	-	-	-	-	1,030	-	-	-	-	-	-
303	Distribution Service		791	-	-	-	-	-	-	-	-	791	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		7	-	-	-	-	-	-	-	-	-	-	-	-	7
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		119	47	2	9	20	33	-	7	-	0	1	-	-	0
309	Total Revenue Credits		4,621	47	2	841	1,801	94	0	1,038	0	792	1	0	0	7
310	Total Revenue Credits Allocator		1.00000	0.01009	0.00051	0.18201	0.38966	0.02029	0.00000	0.22453	0.00000	0.17131	0.00015	0.00000	0.00000	0.00146
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		7,996	7,996	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		682	682	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		3,262	3,262	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		13,134	13,134	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		28,258	-	28,258	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		2,563	-	2,563	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		2,290	-	2,290	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		2,140	-	2,140	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		35,251	0	35,251	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		48,385	13,134	35,251	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.27144	0.72856	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		1,749	-	-	1,749	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		3,815	-	-	-	3,815	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		30	-	-	30	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		5,719	124	0	1,779	3,815	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02176	0.00000	0.31103	0.66721	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		12,142	-	-	-	-	12,142	-	-	-	-	-	-	-	-
346	Distribution Secondary		2,724	-	-	-	-	-	-	2,724	-	-	-	-	-	-
347	Distribution Service		238	-	-	-	-	-	-	-	-	238	-	-	-	-
348	Distribution Metering		687	-	-	-	-	-	-	-	-	-	687	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		15,791	0	0	0	0	12,142	0	2,724	0	238	687	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.76892	0.00000	0.17247	0.00000	0.01509	0.04352	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		17	-	-	-	-	-	-	-	-	-	17	-	-	-
357	Retail 100%, Class = # Bills		1,859	-	-	-	-	-	-	-	-	-	-	-	-	1,859
358	Customer Accounting O&M		1,875	0	0	0	0	0	0	0	0	0	17	0	0	1,859
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00896	0.00000	0.00000	0.99104

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		99	-	-	-	-	-	-	-	-	-	-	-	-	99
363	Customer Serv & Info. O&M		99	0	0	0	0	0	0	0	0	0	0	0	0	99
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		400	-	-	-	-	-	-	-	-	-	-	-	-	400
368	Sales O&M		400	0	0	0	0	0	0	0	0	0	0	0	0	400
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		29,447	7,042	13,303	770	1,308	4,830	-	1,202	-	60	124	-	-	808
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		5,046	2,332	96	325	686	1,243	-	309	-	15	31	-	-	8
375	Retail 100%, Class = # Bills		79	-	-	-	-	-	-	-	-	-	-	-	-	79
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		34,572	9,375	13,399	1,095	1,993	6,074	0	1,511	0	75	155	0	0	895
381	Admin & General O&M Allocators		1.00000	0.27117	0.38756	0.03168	0.05765	0.17568	0.00000	0.04372	0.00000	0.00217	0.00448	0.00000	0.00000	0.02588
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		106,841	22,633	48,650	2,874	5,809	18,216	0	4,235	0	313	859	0	0	3,252
389	Total O&M Allocators		1.00000	0.21184	0.45535	0.02690	0.05437	0.17050	0.00000	0.03964	0.00000	0.00293	0.00804	0.00000	0.00000	0.03044
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		82													82
392	Total Adjusted O&M		106,923	22,633	48,650	2,874	5,809	18,216	-	4,235	-	313	859	-	-	3,334
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		74,571	74,571	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		5,271	5,271	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		7,417	7,417	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		15,953	15,953	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		103,212	103,212	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		381	381	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		220	220	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		251	251	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		8,033	-	-	8,033	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		17,339	-	-	-	17,339	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		235	-	-	235	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		26,482	875	0	8,268	17,339	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03303	0.00000	0.31221	0.65476	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		129,693	104,086	0	8,268	17,339	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.80256	0.00000	0.06375	0.13369	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
420	Distribution Plant															
421	Distribution Primary		35,581	-	-	-	-	35,581	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		10,166	-	-	-	-	-	-	10,166	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		459	-	-	-	-	-	-	-	-	459	-	-	-	-
426	Distribution Metering		2,148	-	-	-	-	-	-	-	-	-	2,148	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		48,355	0	0	0	0	35,581	0	10,166	0	459	2,148	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.73584	0.00000	0.21023	0.00000	0.00950	0.04443	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		74,837	875	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01169	0.00000	0.11048	0.23170	0.47545	0.00000	0.13584	0.00000	0.00614	0.02871	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		178,048	104,086	0	8,268	17,339	35,581	0	10,166	0	459	2,148	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58460	0.00000	0.04644	0.09739	0.19984	0.00000	0.05709	0.00000	0.00258	0.01207	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		16,359	3,912	7,390	428	726	2,684	-	668	-	33	69	-	-	449
440	Retail 100%, Class = # Bills		259	-	-	-	-	-	-	-	-	-	-	-	-	259
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		16,619	3,912	7,390	428	726	2,684	0	668	0	33	69	0	0	708
443	General & Intangible Plant Allocators		1.00000	0.23542	0.44470	0.02575	0.04371	0.16148	0.00000	0.04018	0.00000	0.00200	0.00415	0.00000	0.00000	0.04261
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		137	-	-	-	-	-	-	-	-	-	-	-	-	137
453	Retail 100%, Class = Net Plant		289	115	4	21	47	80	-	18	-	1	2	-	-	0
454	Retail 100%, Class = T&D		118	2	-	15	31	55	-	14	-	1	1	-	-	-
455	Retail 100%, Class = Metering		498	-	-	-	-	-	-	-	-	-	498	-	-	-
456	Retail 100%, Class = Dist Secondary		264	-	-	-	-	-	-	264	-	-	-	-	-	-
457	Retail 100%, Class = Prod		139	139	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		1,445	256	4	36	78	136	0	295	0	2	501	0	0	138
461																
462	Total Depreciation Expense		196,112	108,255	7,394	8,732	18,144	38,400	0	11,129	0	494	2,718	0	0	846
463	Total Depreciation Expense Allocators		1.00000	0.55201	0.03771	0.04452	0.09252	0.19581	0.00000	0.05675	0.00000	0.00252	0.01386	0.00000	0.00000	0.00431
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		3,153	754	1,424	82	140	517	-	129	-	6	13	-	-	86
468	Net Total Plant		39,498	15,767	558	2,931	6,423	10,991	-	2,436	-	114	229	-	-	48
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		42,651	16,521	1,982	3,014	6,563	11,508	0	2,565	0	121	243	0	0	135
474	Total Taxes Other Allocator		1.00000	0.38735	0.04648	0.07066	0.15387	0.26983	0.00000	0.06014	0.00000	0.00283	0.00569	0.00000	0.00000	0.00316
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	680,161	274,471	64,492	40,372	87,430	162,676	0	38,320	0	1,841	5,726	0	0	4,834
479	Total Oper. Exp. Before Tax	Line 20	345,394	147,292	58,022	14,598	30,467	68,044	0	17,911	0	927	3,818	0	0	4,314

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		334,767	127,179	6,469	25,774	56,963	94,632	0	20,409	0	913	1,908	0	0	519
481	Interest Expense	Line 8 x WACC	80,141	31,500	1,595	6,008	13,193	22,150	-	4,884	-	222	461	-	-	128
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	254,626	95,679	4,874	19,766	43,770	72,482	-	15,525	-	691	1,447	-	-	391
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	254,626	95,679	4,874	19,766	43,770	72,482	0	15,525	0	691	1,447	0	0	391
486	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
487	State Temporary Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)
488	State Taxable Income	Ln 485:487	121,737	34,251	2,345	11,206	25,713	39,738	0	7,377	0	286	640	0	0	182
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	6,696	1,884	129	616	1,414	2,186	-	406	-	16	35	-	-	10
491	State Income Tax (Def.)	Ln 487 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	14,254	5,378	273	1,103	2,441	4,048	-	869	-	39	81	-	-	22
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	254,626	95,679	4,874	19,766	43,770	72,482	-	15,525	-	691	1,447	-	-	391
497	Fed & St Permanent Differences	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
498	Fed Temporary Differences	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
499	State Income Tax Exp. (Cur.)	Line 490	(6,696)	(1,884)	(129)	(616)	(1,414)	(2,186)	-	(406)	-	(16)	(35)	-	-	(10)
500	Fed. Taxable Income	Ln 496:499	119,400	34,382	2,299	10,870	24,891	38,626	-	7,238	-	284	631	-	-	179
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	25,074	7,220	483	2,283	5,227	8,112	-	1,520	-	60	133	-	-	38
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	25,074	7,220	483	2,283	5,227	8,112	-	1,520	-	60	133	-	-	38
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(1,587)	(734)	(30)	(102)	(216)	(391)	-	(97)	-	(5)	(10)	-	-	(2)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
511	Total Federal Income Tax Exp.	Ln 504:510	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	31,770	9,104	612	2,899	6,641	10,297	-	1,926	-	75	168	-	-	48
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	33,917	15,679	646	2,185	4,609	8,357	-	2,080	-	103	206	-	-	53
515	Total Direct Adjs.	Ln 492 + Ln 509	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
517	Total Amortization of ITC	Line 507	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
518	Total Amortization of PTC	Line 508	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
527	Interest Expense	Line 8 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(133,075)	(61,515)	(2,533)	(8,573)	(18,082)	(32,790)	-	(8,160)	-	(406)	(808)	-	-	(209)
535	Deferred Tax Federal	Ln 534 x Ln 501	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
536	Base for FIT Computation	Ln 526:535	88,355	24,401	1,702	8,203	18,853	29,043	-	5,352	-	206	462	-	-	132
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	23,487	6,486	452	2,181	5,011	7,720	-	1,423	-	55	123	-	-	35
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(109)	(50)	(2)	(7)	(15)	(27)	-	(7)	-	(0)	(1)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(284)	(131)	(5)	(18)	(39)	(70)	-	(17)	-	(1)	(2)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(12,350)	(7,755)	(395)	(478)	(811)	(2,009)	-	(746)	-	(43)	(83)	-	-	(31)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(4,711)	(2,178)	(90)	(304)	(640)	(1,161)	-	(289)	-	(14)	(29)	-	-	(7)
543	Total FIT before Adding Deferred	Ln 538:542	6,032	(3,628)	(39)	1,374	3,507	4,454	-	364	-	(4)	8	-	-	(4)
544	Total FIT - Deferred	Line 535	27,946	12,918	532	1,800	3,797	6,886	-	1,714	-	85	170	-	-	44
545	Total FIT - Current & Deferred	Ln 543:544	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	288,165	113,265	5,735	21,602	47,439	79,646	-	17,562	-	798	1,659	-	-	460
549	Interest Expense	Line 27 x WACC	(80,141)	(31,500)	(1,595)	(6,008)	(13,193)	(22,150)	-	(4,884)	-	(222)	(461)	-	-	(128)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	4,546	2,101	87	293	618	1,120	-	279	-	14	28	-	-	7
551	Temporary State Differences	JSS JSS Sch. 12	(137,434)	(63,530)	(2,616)	(8,853)	(18,674)	(33,864)	-	(8,427)	-	(419)	(834)	-	-	(216)
552	State Deferred Tax	Ln 551 x Ln 489	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
553	Net FIT Allowable	Line 545	33,978	9,290	493	3,174	7,304	11,339	-	2,078	-	82	178	-	-	40
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	115,042	32,367	2,216	10,590	24,299	37,552	-	6,971	-	271	605	-	-	172
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	6,696	1,884	129	616	1,414	2,186	-	406	-	16	35	-	-	10
558	Total SIT - Deferred	Line 552	7,559	3,494	144	487	1,027	1,863	-	463	-	23	46	-	-	12
559	Total SIT - Current & Deferred	Ln 557:558	14,254	5,378	273	1,103	2,441	4,048	-	869	-	39	81	-	-	22
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(1,630)	(754)	(31)	(105)	(222)	(402)	-	(100)	-	(5)	(10)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	46,602	13,914	735	4,172	9,524	14,986	-	2,847	-	115	249	-	-	60
564	Total Income Tax Allocator		1.00000	0.29857	0.01576	0.08953	0.20436	0.32157	0.00000	0.06109	0.00000	0.00248	0.00535	0.00000	0.00000	0.00128
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	21,394	10,731	525	1,385	2,922	5,724	-	-	-	0	106	-	-	1
3	Accum. Depreciation & Amort.	Line 171	(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	-	-	-	(0)	(32)	-	-	(0)
4	Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	-	-	-	0	73	-	-	1
5	Construction Work in Progress	Line 230	590	217	10	61	129	173	-	-	-	0	0	-	-	0
6	Plant Held for Future Use	Line 241	28	6	1	2	14	3	-	-	-	0	0	-	-	0
7	Working Capital	Line 267	472	130	132	29	64	113	-	-	-	0	4	-	-	0
8	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	-	-	-	0	77	-	-	1
9																
10	Revenue															
11	Class Revenue	Line 288	2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
12	Revenue Credits	Line 309	11	0	0	3	7	0	-	-	-	0	0	-	-	0
13	Total Revenue		2,625	1,131	316	154	334	671	-	-	-	0	18	-	-	2
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	444	93	238	11	22	75	-	-	-	0	3	-	-	2
17	Depreciation	Line 462	752	446	36	33	69	158	-	-	-	0	8	-	-	0
18	Tax Other Than Income Tax	Line 473	163	68	10	12	25	47	-	-	-	0	1	-	-	0
19	Gain/Loss on Disposition		(1)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
20	Operating Expense before Tax		1,357	607	284	56	116	281	-	-	-	0	12	-	-	2
21	Income Tax Expense	Line 520	176	57	4	16	36	62	-	-	-	0	1	-	-	0
22	Total Operating Expense		1,533	664	288	72	153	342	-	-	-	0	13	-	-	2
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
26	Net Operating Income Required	Ln 8 x Ln 34	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	(0)
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	(0)
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	2,615	1,131	316	151	327	670				0	18			2
37		Ln 29	-	-	-	-	-	-				-	-			0
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		6,971	6,971	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		582	582	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		638	638	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		2,122	2,122	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		10,313	10,313	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		49	49	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		1,321	-	-	1,321	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		2,882	-	-	-	2,882	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		41	-	-	41	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
60	Transmission Plant Total		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04147	0.00000	0.30757	0.65096	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		14,740	10,497	0	1,362	2,882	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.71213	0.00000	0.09237	0.19550	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		5,564	-	-	-	-	5,564	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
72	Distribution Metering		102	-	-	-	-	-	-	-	-	-	102	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98188	0.00000	0.00000	0.00000	0.00003	0.01808	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		10,093	184	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.01819	0.00000	0.13490	0.28551	0.55123	0.00000	0.00000	0.00000	0.00002	0.01015	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		20,406	10,497	0	1,362	2,882	5,564	0	0	0	0	102	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51439	0.00000	0.06672	0.14122	0.27264	0.00000	0.00000	0.00000	0.00001	0.00502	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		988	234	525	24	40	161	-	-	-	0	3	-	-	1
86	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		988	234	525	24	40	161	0	0	0	0	3	0	0	1
89	General & Intangible Plant Allocators		1.00000	0.23680	0.53164	0.02399	0.04073	0.16254	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00117
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
104																
105	Total Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
106	Total Gross Electric Plant Allocators		1.00000	0.50157	0.02455	0.06475	0.13658	0.26756	0.00000	0.00000	0.00000	0.00001	0.00493	0.00000	0.00000	0.00005
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		2,838	2,838	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		358	358	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		446	446	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		248	248	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		3,890	3,890	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		214	-	-	214	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		371	-	-	-	371	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		5	-	-	5	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		611	21	0	218	371	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03485	0.00000	0.35778	0.60737	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		4,500	3,911	0	218	371	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.86907	0.00000	0.04853	0.08239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		968	-	-	-	-	968	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
140	Distribution Metering		31	-	-	-	-	-	-	-	-	-	31	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		999	0	0	0	0	968	0	0	0	0	31	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.96893	0.00000	0.00000	0.00000	0.00006	0.03101	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		1,609	21	0	218	371	968	0	0	0	0	31	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01322	0.00000	0.13573	0.23041	0.60136	0.00000	0.00000	0.00000	0.00004	0.01924	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		5,499	3,911	0	218	371	968	0	0	0	0	31	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71122	0.00000	0.03972	0.06743	0.17599	0.00000	0.00000	0.00000	0.00001	0.00563	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		457	108	243	11	19	74	-	-	-	0	1	-	-	0
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
156	General & Intangible Plant Total		457	108	243	11	19	74	0	0	0	0	1	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.23683	0.53172	0.02400	0.04074	0.16256	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00102
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	-	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
170																
171	Total Accumulated Depreciation		5,956	4,019	243	229	389	1,042	0	0	0	0	32	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.67482	0.04080	0.03851	0.06538	0.17496	0.00000	0.00000	0.00000	0.00001	0.00544	0.00000	0.00000	0.00008
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		10,313	10,313	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(3,890)	(3,890)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		6,423	6,423	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		4,427	184	0	1,362	2,882	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(611)	(21)	0	(218)	(371)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		3,816	162	0	1,143	2,511	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04253	0.00000	0.29954	0.65794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		5,666	0	0	0	0	5,564	0	0	0	0	102	0	0	0
187	Distribution Reserve		(999)	0	0	0	0	(968)	0	0	0	(0)	(31)	0	0	0
188	Distribution Net Plant		4,667	0	0	0	0	4,596	0	0	0	0	72	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.98465	0.00000	0.00000	0.00000	0.00003	0.01532	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		988	234	525	24	40	161	0	0	0	0	3	0	0	1
192	General & Intangible Reserve		(457)	(108)	(243)	(11)	(19)	(74)	0	0	0	(0)	(1)	0	0	(0)
193	General & Intangible Net Plant		531	126	282	13	22	86	0	0	0	0	2	0	0	1
194	General & Intangible Net Plant Allocators		1.00000	0.23676	0.53157	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00130
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
203	Other Net Plant		(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	(0)
204	Other Net Plant Allocators		1.00000	0.00015	0.00035	0.00002	0.00003	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.99935
205																
206	Total Gross Plant		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
207	Total Reserve		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
208	Total Net Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
209	Total Net Plant Allocators		1.00000	0.43473	0.01828	0.07487	0.16405	0.30329	0.00000	0.00000	0.00000	0.00001	0.00474	0.00000	0.00000	0.00004
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		176	176	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		61	-	-	61	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		130	-	-	-	130	-	-	-	-	-	-	-	-	-
219	Distribution Primary		173	-	-	-	-	173	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		18	4	10	0	1	3	-	-	-	0	0	-	-	0
228	Retail 100%, Class = Net Plant		(10)	(4)	(0)	(1)	(2)	(3)	-	-	-	(0)	(0)	-	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.36752	0.01636	0.10265	0.21929	0.29336	0.00000	0.00000	0.00000	0.00000	0.00079	0.00000	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		14	-	-	-	14	-	-	-	-	-	-	-	-	-
239	Distribution Primary		3	-	-	-	-	3	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		3	1	1	0	0	0	-	-	-	0	0	-	-	0
241	Plant Held for Future Use Total		28	6	1	2	14	3	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.22036	0.05194	0.08943	0.52421	0.11368	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00008
243																
244																
245	**Working Capital**															
246	Production Base Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		152	-	152	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		128	-	128	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(303)	(64)	(163)	(7)	(15)	(51)	-	-	-	(0)	(2)	-	-	(0)
257	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
258	Retail 100%, Class = Prod		(207)	(207)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		395	172	7	30	65	120	-	-	-	0	2	-	-	0
260	Retail 100%, Class = T&D		(72)	(1)	-	(10)	(21)	(40)	-	-	-	(0)	(1)	-	-	-
261	Retail 100%, Class = Metering		3	-	-	-	-	-	-	-	-	-	3	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(9)	(9)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		314	158	8	20	43	84	-	-	-	0	2	-	-	0
266	Gross Trans Plant		(12)	(0)	-	(4)	(8)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
268	Total Working Capital Allocator		1.00000	0.27512	0.27914	0.06172	0.13651	0.23888	0.00000	0.00000	0.00000	0.00001	0.00815	0.00000	0.00000	0.00047
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		21,394	10,731	525	1,385	2,922	5,724	0	0	0	0	106	0	0	1
273	Accumulated Depreciation		(5,956)	(4,019)	(243)	(229)	(389)	(1,042)	0	0	0	(0)	(32)	0	0	(0)
274	Net Electric Plant in Service		15,438	6,711	282	1,156	2,533	4,682	0	0	0	0	73	0	0	1
275	Construction Work in Progress		590	217	10	61	129	173	0	0	0	0	0	0	0	0
276	Plant Held for Future Use		28	6	1	2	14	3	0	0	0	0	0	0	0	0
277	Working Capital		472	130	132	29	64	113	0	0	0	0	4	0	0	0
278	Total Rate Base		16,527	7,064	425	1,248	2,741	4,971	0	0	0	0	77	0	0	1
279	Total Rate Base Allocator		1.00000	0.42741	0.02572	0.07551	0.16583	0.30078	0.00000	0.00000	0.00000	0.00001	0.00469	0.00000	0.00000	0.00005
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		2,534	1,050	316	151	327	670	-	-	-	0	18	-	-	2
284	Production Solar Demand		81	81	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		2,615	1,131	316	151	327	670	-	-	-	0	18	-	-	2
287	Wholesale 100%															
288	Total Class Revenue		2,615	1,131	316	151	327	670	0	0	0	0	18	0	0	2
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43249	0.12080	0.05771	0.12501	0.25642	0.00000	0.00000	0.00000	0.00000	0.00676	0.00000	0.00000	0.00080
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		2,449	1,074	312	138	297	609	-	-	-	0	17	-	-	2
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		2,449	1,074	312	138	297	609	-	-	-	0	17	-	-	2
295	Function Allocator for Electric Revenue		1.00000	0.43831	0.12748	0.05641	0.12140	0.24863	0.00000	0.00000	0.00000	0.00001	0.00690	0.00000	0.00000	0.00086
296																
297																
298	**Revenue Credits**															
299	Transmission		3	-	-	3	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
300	Subtransmission		7	-	-	-	7	-	-	-	-	-	-	-	-	-
301	Distribution Primary		0	-	-	-	-	0	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		0	0	0	0	0	0	-	-	-	0	0	-	-	0
309	Total Revenue Credits		11	0	0	3	7	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01798	0.00108	0.30044	0.64319	0.03618	0.00000	0.00000	0.00000	0.00086	0.00020	0.00000	0.00000	0.00008
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		33	33	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		54	54	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		138	-	138	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		13	-	13	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		11	-	11	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		10	-	10	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		173	0	173	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		227	54	173	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23866	0.76134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		15	-	-	-	15	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		22	1	0	7	15	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02345	0.00000	0.31049	0.66606	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		50	-	-	-	-	50	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		52	0	0	0	0	50	0	0	0	0	2	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95931	0.00000	0.00000	0.00000	0.00005	0.04064	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.18525	0.00000	0.00000	0.81475

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		122	29	65	3	5	20	-	-	-	0	0	-	-	0
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		19	10	0	1	3	5	-	-	-	0	0	-	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		142	39	66	4	8	25	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.27266	0.46319	0.02951	0.05370	0.17678	0.00000	0.00000	0.00000	0.00001	0.00337	0.00000	0.00000	0.00078
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		443	93	238	11	22	75	0	0	0	0	3	0	0	0
389	Total O&M Allocators		1.00000	0.21060	0.53804	0.02477	0.05007	0.16962	0.00000	0.00000	0.00000	0.00001	0.00599	0.00000	0.00000	0.00090
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2													2
392	Total Adjusted O&M		444	93	238	11	22	75	-	-	-	0	3	-	-	2
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		307	307	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		425	425	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		31	-	-	31	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		66	-	-	-	66	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		1	-	-	1	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		101	4	0	32	66	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03556	0.00000	0.31139	0.65305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		527	429	0	32	66	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.81440	0.00000	0.05993	0.12568	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		147	-	-	-	-	147	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
426	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		153	0	0	0	0	147	0	0	0	0	7	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.95673	0.00000	0.00000	0.00000	0.00003	0.04324	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		255	4	0	32	66	147	0	0	0	0	7	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01415	0.00000	0.12390	0.25985	0.57605	0.00000	0.00000	0.00000	0.00002	0.02603	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		680	429	0	32	66	147	0	0	0	0	7	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63073	0.00000	0.04641	0.09733	0.21577	0.00000	0.00000	0.00000	0.00001	0.00975	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		68	16	36	2	3	11	-	-	-	0	0	-	-	0
440	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		68	16	36	2	3	11	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.23677	0.53158	0.02399	0.04072	0.16252	0.00000	0.00000	0.00000	0.00001	0.00313	0.00000	0.00000	0.00128
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		1	0	0	0	0	0	-	-	-	0	0	-	-	0
454	Retail 100%, Class = T&D		0	0	-	0	0	0	-	-	-	0	0	-	-	-
455	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		4	1	0	0	0	1	0	0	0	0	2	0	0	0
461																
462	Total Depreciation Expense		752	446	36	33	69	158	0	0	0	0	8	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.59340	0.04818	0.04434	0.09213	0.21065	0.00000	0.00000	0.00000	0.00001	0.01116	0.00000	0.00000	0.00014
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		13	3	7	0	1	2	-	-	-	0	0	-	-	0
468	Net Total Plant		149	65	3	11	25	45	-	-	-	0	1	-	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		163	68	10	12	25	47	0	0	0	0	1	0	0	0
474	Total Taxes Other Allocator		1.00000	0.41876	0.05972	0.07077	0.15410	0.29193	0.00000	0.00000	0.00000	0.00001	0.00461	0.00000	0.00000	0.00010
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	2,625	1,131	316	154	334	671	0	0	0	0	18	0	0	2
479	Total Oper. Exp. Before Tax	Line 20	1,357	607	284	56	116	281	0	0	0	0	12	0	0	2

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Subtransmission Capacity DEMAND	(6) Distribution Primary DEMAND	(7) Distribution Primary (MDS) CUSTOMER	(8) Distribution Secondary DEMAND	(9) Distribution Secondary (MDS) CUSTOMER	(10) Distribution Services CUSTOMER	(11) Metering CUSTOMER	(12) Interruptible Equipment CUSTOMER	(13) Lighting Facilities DIRECT	(14) Customer Billing/Info. CUSTOMER
480	Net Oper. Income (NOI) before Tax		1,268	524	32	98	217	390	0	0	0	0	6	0	0	0
481	Interest Expense	Line 8 x WACC	304	130	8	23	50	91	-	-	-	0	1	-	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	964	394	24	75	167	299	-	-	-	0	4	-	-	0
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	964	394	24	75	167	299	0	0	0	0	4	0	0	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)
488	State Taxable Income	Ln 485:487	459	141	11	43	98	164	0	0	0	0	2	0	0	0
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	25	8	1	2	5	9	-	-	-	0	0	-	-	0
491	State Income Tax (Def.)	Ln 487 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	54	22	1	4	9	17	-	-	-	0	0	-	-	0
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	964	394	24	75	167	299	-	-	-	0	4	-	-	0
497	Fed & St Permanent Differences	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
499	State Income Tax Exp. (Cur.)	Line 490	(25)	(8)	(1)	(2)	(5)	(9)	-	-	-	(0)	(0)	-	-	(0)
500	Fed. Taxable Income	Ln 496:499	451	142	11	41	95	159	-	-	-	0	2	-	-	0
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	95	30	2	9	20	33	-	-	-	0	0	-	-	0
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	95	30	2	9	20	33	-	-	-	0	0	-	-	0
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	128	38	2	12	28	47	-	-	-	0	1	-	-	0
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	120	38	3	11	25	42	-	-	-	0	1	-	-	0
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	129	65	3	8	18	34	-	-	-	0	1	-	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
517	Total Amortization of ITC	Line 507	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
518	Total Amortization of PTC	Line 508	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
520	Total Income Tax Expense	Ln 513:519	176	57	4	16	36	62	-	-	-	0	1	-	-	0
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.76%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	0.00%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
527	Interest Expense	Line 8 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(505)	(253)	(12)	(33)	(69)	(135)	-	-	-	(0)	(2)	-	-	(0)
535	Deferred Tax Federal	Ln 534 x Ln 501	106	53	3	7	14	28	-	-	-	0	1	-	-	0
536	Base for FIT Computation	Ln 526:535	333	101	8	31	72	120	-	-	-	0	1	-	-	0
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	89	27	2	8	19	32	-	-	-	0	0	-	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(1)	(1)	(0)	(0)	(0)	(0)	-	-	-	(0)	(0)	-	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(47)	(32)	(2)	(2)	(3)	(8)	-	-	-	(0)	(0)	-	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(18)	(9)	(0)	(1)	(2)	(5)	-	-	-	(0)	(0)	-	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	22	(15)	(0)	5	13	18	-	-	-	(0)	0	-	-	(0)
544	Total FIT - Deferred	Line 535	106	53	3	7	14	28	-	-	-	0	1	-	-	0
545	Total FIT - Current & Deferred	Ln 543:544	128	38	2	12	28	47	-	-	-	0	1	-	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	1,092	467	28	82	181	328	-	-	-	0	5	-	-	0
549	Interest Expense	Line 27 x WACC	(304)	(130)	(8)	(23)	(50)	(91)	-	-	-	(0)	(1)	-	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	17	9	0	1	2	5	-	-	-	0	0	-	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(522)	(262)	(13)	(34)	(71)	(140)	-	-	-	(0)	(3)	-	-	(0)
552	State Deferred Tax	Ln 551 x Ln 489	29	14	1	2	4	8	-	-	-	0	0	-	-	0
553	Net FIT Allowable	Line 545	128	38	2	12	28	47	-	-	-	0	1	-	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
555	Base for SIT Computation	Ln 548:554	434	133	11	40	93	155	-	-	-	0	2	-	-	0
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	25	8	1	2	5	9	-	-	-	0	0	-	-	0
558	Total SIT - Deferred	Line 552	29	14	1	2	4	8	-	-	-	0	0	-	-	0
559	Total SIT - Current & Deferred	Ln 557:558	54	22	1	4	9	17	-	-	-	0	0	-	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(6)	(3)	(0)	(0)	(1)	(2)	-	-	-	(0)	(0)	-	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	176	57	4	16	36	62	-	-	-	0	1	-	-	0
564	Total Income Tax Allocator		1.00000	0.32616	0.02047	0.09060	0.20680	0.35154	0.00000	0.00000	0.00000	0.00001	0.00438	0.00000	0.00000	0.00004
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	748,950	421,473	20,763	54,203	105,677	127,192	-	10,622	-	24	951	8,018	-	26
3	Accum. Depreciation & Amort.	Line 171	(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	-	(2,884)	-	(8)	(292)	(3,274)	-	(11)
4	Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	-	7,739	-	17	659	4,744	-	14
5	Construction Work in Progress	Line 230	20,700	8,513	381	2,369	4,677	3,844	-	243	-	0	4	668	-	0
6	Plant Held for Future Use	Line 241	985	238	57	96	522	70	-	1	-	0	0	1	-	0
7	Working Capital	Line 267	16,662	5,102	5,210	1,140	2,331	2,506	-	191	-	0	35	142	-	5
8	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	-	8,174	-	17	698	5,554	-	20
9																
10	Revenue															
11	Class Revenue	Line 288	91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
12	Revenue Credits	Line 309	424	8	0	126	249	9	-	32	-	1	0	0	-	0
13	Total Revenue		91,846	44,420	12,485	6,030	12,070	14,905	-	1,178	-	3	159	537	-	60
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	16,252	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	56
17	Depreciation	Line 462	26,716	17,520	1,431	1,304	2,505	3,518	-	342	-	1	76	16	-	2
18	Tax Other Than Income Tax	Line 473	5,603	2,674	384	450	906	1,054	-	79	-	0	7	49	-	0
19	Gain/Loss on Disposition		(38)	(19)	(1)	(3)	(7)	(7)	-	(1)	-	(0)	(0)	(0)	-	(0)
20	Operating Expense before Tax		48,533	23,838	11,233	2,180	4,206	6,234	-	551	-	1	106	125	-	59
21	Income Tax Expense	Line 520	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
22	Total Operating Expense		54,377	26,089	11,375	2,803	5,521	7,608	-	638	-	1	113	170	-	59
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
26	Net Operating Income Required	Ln 8 x Ln 34	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	6.61%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	91,422	44,413	12,484	5,904	11,821	14,897		1,146		1	159	536		60
37		Ln 29	-	-	-	-	-	-		-		-	-	-		-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		273,800	273,800	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		22,847	22,847	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		25,072	25,072	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		83,355	83,355	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		405,074	405,074	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		3,339	3,339	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		196	196	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		1,741	1,741	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		1,934	1,934	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		51,682	-	-	51,682	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		104,222	-	-	-	104,222	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		1,593	-	-	1,593	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.04378	0.00000	0.32346	0.63277	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		569,782	412,284	0	53,276	104,222	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.72358	0.00000	0.09350	0.18292	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		123,624	-	-	-	-	123,624	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,324	-	-	-	-	-	-	10,324	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		24	-	-	-	-	-	-	-	-	24	-	-	-	-
72	Distribution Metering		923	-	-	-	-	-	-	-	-	-	923	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		7,793	-	-	-	-	-	-	-	-	-	-	7,793	-	-
75	Distribution Plant Total		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.86639	0.00000	0.07236	0.00000	0.00017	0.00647	0.05462	0.00000	0.00000
77																
78	Total Trans and Dist Plant		307,396	7,210	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.02346	0.00000	0.17331	0.33905	0.40217	0.00000	0.03359	0.00000	0.00008	0.00300	0.02535	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		712,470	412,284	0	53,276	104,222	123,624	0	10,324	0	24	923	7,793	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57867	0.00000	0.07478	0.14628	0.17351	0.00000	0.01449	0.00000	0.00003	0.00130	0.01094	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		36,473	9,189	20,763	927	1,455	3,568	-	298	-	1	28	225	-	19
86	Retail 100%, Class = # Bills		8	-	-	-	-	-	-	-	-	-	-	-	-	8
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
89	General & Intangible Plant Allocators		1.00000	0.25188	0.56913	0.02542	0.03989	0.09781	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00075
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	-	(2)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
104																
105	Total Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
106	Total Gross Electric Plant Allocators		1.00000	0.56275	0.02772	0.07237	0.14110	0.16983	0.00000	0.01418	0.00000	0.00003	0.00127	0.01071	0.00000	0.00003
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		111,466	111,466	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		14,064	14,064	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		17,504	17,504	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		9,751	9,751	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		152,785	152,785	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		572	572	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		82	82	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		103	103	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		78	78	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		8,355	-	-	8,355	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		13,411	-	-	-	13,411	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		191	-	-	191	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		22,793	836	0	8,547	13,411	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.03667	0.00000	0.37497	0.58837	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		175,578	153,620	0	8,547	13,411	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.87494	0.00000	0.04868	0.07638	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		21,504	-	-	-	-	21,504	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,746	-	-	-	-	-	-	2,746	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		7	-	-	-	-	-	-	-	-	7	-	-	-	-
140	Distribution Metering		279	-	-	-	-	-	-	-	-	-	279	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		3,170	-	-	-	-	-	-	-	-	-	-	3,170	-	-
143	Distribution Plant Total		27,706	0	0	0	0	21,504	0	2,746	0	7	279	3,170	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.77614	0.00000	0.09910	0.00000	0.00026	0.01007	0.11443	0.00000	0.00000
145																
146	Total Trans and Dist Plant		50,499	836	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.01655	0.00000	0.16924	0.26556	0.42583	0.00000	0.05437	0.00000	0.00014	0.00552	0.06278	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		203,284	153,620	0	8,547	13,411	21,504	0	2,746	0	7	279	3,170	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75569	0.00000	0.04204	0.06597	0.10578	0.00000	0.01351	0.00000	0.00004	0.00137	0.01560	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		16,876	4,252	9,607	429	673	1,651	-	138	-	0	13	104	-	9
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		2	-	-	-	-	-	-	-	-	-	-	-	-	2
156	General & Intangible Plant Total		16,878	4,252	9,607	429	673	1,651	0	138	0	0	13	104	0	11
157	General & Intangible Plant Allocators		1.00000	0.25191	0.56918	0.02543	0.03990	0.09782	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00065
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	0	-	0
166	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
170																
171	Total Accumulated Depreciation		220,162	157,872	9,607	8,976	14,084	23,155	0	2,884	0	8	292	3,274	0	11
172	Total Accum Deprec Allocators		1.00000	0.71707	0.04363	0.04077	0.06397	0.10517	0.00000	0.01310	0.00000	0.00003	0.00133	0.01487	0.00000	0.00005
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		405,074	405,074	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(152,785)	(152,785)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		252,290	252,290	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		164,708	7,210	0	53,276	104,222	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(22,793)	(836)	0	(8,547)	(13,411)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		141,915	6,374	0	44,729	90,811	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.04492	0.00000	0.31518	0.63990	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		142,688	0	0	0	0	123,624	0	10,324	0	24	923	7,793	0	0
187	Distribution Reserve		(27,706)	0	0	0	0	(21,504)	0	(2,746)	0	(7)	(279)	(3,170)	0	0
188	Distribution Net Plant		114,981	0	0	0	0	102,120	0	7,579	0	16	644	4,623	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.88814	0.00000	0.06591	0.00000	0.00014	0.00560	0.04020	0.00000	0.00000
190																
191	General & Intangible Gross Plant		36,482	9,189	20,763	927	1,455	3,568	0	298	0	1	28	225	0	27
192	General & Intangible Reserve		(16,878)	(4,252)	(9,607)	(429)	(673)	(1,651)	0	(138)	0	(0)	(13)	(104)	0	(11)
193	General & Intangible Net Plant		19,603	4,937	11,156	498	782	1,917	0	160	0	0	15	121	0	16
194	General & Intangible Net Plant Allocators		1.00000	0.25186	0.56908	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00083
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(2)	0	0	0	0	0	0	0	0	0	0	0	0	(2)
202	Other Reserve		(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(0)
203	Other Net Plant		(2)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	(2)
204	Other Net Plant Allocators		1.00000	0.00026	0.00058	0.00003	0.00004	0.00010	0.00000	0.00001	0.00000	0.00000	0.00000	0.00001	0.00000	0.99898
205																
206	Total Gross Plant		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
207	Total Reserve		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
208	Total Net Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
209	Total Net Plant Allocators		1.00000	0.49850	0.02110	0.08553	0.17321	0.19675	0.00000	0.01464	0.00000	0.00003	0.00125	0.00897	0.00000	0.00003
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		6,920	6,920	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		887	887	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		579	579	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		2,380	-	-	2,380	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		4,709	-	-	-	4,709	-	-	-	-	-	-	-	-	-
219	Distribution Primary		3,844	-	-	-	-	3,844	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		243	-	-	-	-	-	-	243	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
224	Distribution Metering		4	-	-	-	-	-	-	-	-	-	4	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		667	-	-	-	-	-	-	-	-	-	-	667	-	-
227	Labor		683	172	389	17	27	67	-	6	-	0	1	4	-	0
228	Retail 100%, Class = Net Plant		(340)	(169)	(7)	(29)	(59)	(67)	-	(5)	-	(0)	(0)	(3)	-	(0)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.41125	0.01843	0.11442	0.22595	0.18571	0.00000	0.01175	0.00000	0.00000	0.00020	0.03226	0.00000	0.00002
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		168	168	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		46	46	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		94	-	-	94	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		518	-	-	-	518	-	-	-	-	-	-	-	-	-
239	Distribution Primary		60	-	-	-	-	60	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		99	25	57	3	4	10	-	1	-	0	0	1	-	0
241	Plant Held for Future Use Total		985	238	57	96	522	70	0	1	0	0	0	1	0	0
242	Plant Held for Future Use Allocator		1.00000	0.24211	0.05744	0.09788	0.53034	0.07066	0.00000	0.00082	0.00000	0.00000	0.00008	0.00062	0.00000	0.00005
243																
244																
245	**Working Capital**															
246	Production Base Demand		2,598	2,598	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		271	271	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		295	295	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		6,007	-	6,007	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		5,050	-	5,050	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		39	39	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(11,078)	(2,504)	(6,438)	(293)	(548)	(1,141)	-	(89)	-	(0)	(16)	(41)	-	(6)
257	Retail 100%, Class = # Bills		11	-	-	-	-	-	-	-	-	-	-	-	-	11
258	Retail 100%, Class = Prod		(8,117)	(8,117)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		13,545	6,752	286	1,158	2,346	2,665	-	198	-	0	17	122	-	0
260	Retail 100%, Class = T&D		(2,203)	(52)	-	(382)	(747)	(886)	-	(74)	-	(0)	(7)	(56)	-	-
261	Retail 100%, Class = Metering		27	-	-	-	-	-	-	-	-	-	27	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(352)	(352)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		11,000	6,190	305	796	1,552	1,868	-	156	-	0	14	118	-	0
266	Gross Trans Plant		(430)	(19)	-	(139)	(272)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
268	Total Working Capital Allocator		1.00000	0.30619	0.31266	0.06843	0.13989	0.15041	0.00000	0.01148	0.00000	0.00002	0.00208	0.00853	0.00000	0.00032
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		748,950	421,473	20,763	54,203	105,677	127,192	0	10,622	0	24	951	8,018	0	26
273	Accumulated Depreciation		(220,162)	(157,872)	(9,607)	(8,976)	(14,084)	(23,155)	0	(2,884)	0	(8)	(292)	(3,274)	0	(11)
274	Net Electric Plant in Service		528,788	263,601	11,156	45,227	91,593	104,037	0	7,739	0	17	659	4,744	0	14
275	Construction Work in Progress		20,700	8,513	381	2,369	4,677	3,844	0	243	0	0	4	668	0	0
276	Plant Held for Future Use		985	238	57	96	522	70	0	1	0	0	0	1	0	0
277	Working Capital		16,662	5,102	5,210	1,140	2,331	2,506	0	191	0	0	35	142	0	5
278	Total Rate Base		567,135	277,455	16,804	48,833	99,124	110,457	0	8,174	0	17	698	5,554	0	20
279	Total Rate Base Allocator		1.00000	0.48922	0.02963	0.08610	0.17478	0.19476	0.00000	0.01441	0.00000	0.00003	0.00123	0.00979	0.00000	0.00004
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		88,246	41,237	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
284	Production Solar Demand		3,176	3,176	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		91,422	44,413	12,484	5,904	11,821	14,897	-	1,146	-	1	159	536	-	60
287	Wholesale 100%															
288	Total Class Revenue		91,422	44,413	12,484	5,904	11,821	14,897	0	1,146	0	1	159	536	0	60
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48580	0.13656	0.06458	0.12930	0.16294	0.00000	0.01254	0.00000	0.00002	0.00174	0.00587	0.00000	0.00066
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		86,002	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	60
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		86,002	42,168	12,343	5,406	10,755	13,532	-	1,091	-	2	152	492	-	60
295	Function Allocator for Electric Revenue		1.00000	0.49032	0.14352	0.06286	0.12505	0.15735	0.00000	0.01268	0.00000	0.00003	0.00177	0.00572	0.00000	0.00070
296																
297																
298	**Revenue Credits**															
299	Transmission		124	-	-	124	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		246	-	-	-	246	-	-	-	-	-	-	-	-	-
301	Distribution Primary		6	-	-	-	-	6	-	-	-	-	-	-	-	-
302	Distribution Secondary		32	-	-	-	-	-	-	32	-	-	-	-	-	-
303	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		15	8	0	1	3	3	-	0	-	0	0	0	-	0
309	Total Revenue Credits		424	8	0	126	249	9	0	32	0	1	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.01779	0.00108	0.29627	0.58626	0.02026	0.00000	0.07525	0.00000	0.00264	0.00004	0.00036	0.00000	0.00005
311																
312	[redacted]															
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		1,294	1,294	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		110	110	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		193	193	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		528	528	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		2,126	2,126	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		5,470	-	5,470	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		496	-	496	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		443	-	443	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		414	-	414	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		6,824	0	6,824	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		8,950	2,126	6,824	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.23750	0.76250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		261	-	-	261	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		527	-	-	-	527	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		4	-	-	4	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		812	20	0	266	527	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.02478	0.00000	0.32695	0.64827	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		1,113	-	-	-	-	1,113	-	-	-	-	-	-	-	-
346	Distribution Secondary		84	-	-	-	-	-	-	84	-	-	-	-	-	-
347	Distribution Service		0	-	-	-	-	-	-	-	-	0	-	-	-	-
348	Distribution Metering		19	-	-	-	-	-	-	-	-	-	19	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		25	-	-	-	-	-	-	-	-	-	-	25	-	-
351	Distribution O&M Total		1,241	0	0	0	0	1,113	0	84	0	0	19	25	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89644	0.00000	0.06748	0.00000	0.00027	0.01539	0.02041	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		5	-	-	-	-	-	-	-	-	-	-	-	-	5
358	Customer Accounting O&M		6	0	0	0	0	0	0	0	0	0	0	0	0	5
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07985	0.00000	0.00000	0.92015

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1
368	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	0	1
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		4,524	1,140	2,575	115	181	443	-	37	-	0	3	28	-	2
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		671	377	19	49	95	114	-	10	-	0	1	7	-	0
375	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		5,195	1,517	2,594	164	275	556	0	46	0	0	4	35	0	3
381	Admin & General O&M Allocators		1.00000	0.29206	0.49931	0.03149	0.05297	0.10712	0.00000	0.00895	0.00000	0.00002	0.00083	0.00675	0.00000	0.00050
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		16,205	3,663	9,418	429	802	1,669	0	130	0	0	24	60	0	9
389	Total O&M Allocators		1.00000	0.22603	0.58117	0.02649	0.04948	0.10299	0.00000	0.00804	0.00000	0.00003	0.00147	0.00373	0.00000	0.00058
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		46													46
392	Total Adjusted O&M		16,252	3,663	9,418	429	802	1,669	-	130	-	0	24	60	-	56
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		12,068	12,068	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		853	853	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		1,200	1,200	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		2,582	2,582	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		16,704	16,704	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		62	62	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		1,200	-	-	1,200	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		2,394	-	-	-	2,394	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		35	-	-	35	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		3,770	142	0	1,235	2,394	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.03755	0.00000	0.32754	0.63491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		20,474	16,845	0	1,235	2,394	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.82277	0.00000	0.06031	0.11691	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		3,260	-	-	-	-	3,260	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		313	-	-	-	-	-	-	313	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		1	-	-	-	-	-	-	-	-	1	-	-	-	-
426	Distribution Metering		60	-	-	-	-	-	-	-	-	-	60	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,633	0	0	0	0	3,260	0	313	0	1	60	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.89734	0.00000	0.08604	0.00000	0.00018	0.01644	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		7,403	142	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.01912	0.00000	0.16680	0.32333	0.44037	0.00000	0.04223	0.00000	0.00009	0.00807	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		24,107	16,845	0	1,235	2,394	3,260	0	313	0	1	60	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.69878	0.00000	0.05122	0.09929	0.13524	0.00000	0.01297	0.00000	0.00003	0.00248	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		2,513	633	1,431	64	100	246	-	21	-	0	2	16	-	1
440	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	-	1
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		2,514	633	1,431	64	100	246	0	21	0	0	2	16	0	2
443	General & Intangible Plant Allocators		1.00000	0.25186	0.56909	0.02542	0.03989	0.09780	0.00000	0.00817	0.00000	0.00002	0.00076	0.00617	0.00000	0.00082
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	-	0
453	Retail 100%, Class = Net Plant		37	19	1	3	6	7	-	1	-	0	0	0	-	0
454	Retail 100%, Class = T&D		13	0	-	2	4	5	-	0	-	0	0	0	-	-
455	Retail 100%, Class = Metering		14	-	-	-	-	-	-	-	-	-	14	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		23	23	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		95	41	1	5	11	12	0	9	0	0	14	1	0	0
461																
462	Total Depreciation Expense		26,716	17,520	1,431	1,304	2,505	3,518	0	342	0	1	76	16	0	2
463	Total Depreciation Expense Allocators		1.00000	0.65579	0.05358	0.04881	0.09375	0.13170	0.00000	0.01281	0.00000	0.00003	0.00283	0.00060	0.00000	0.00009
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		484	122	276	12	19	47	-	4	-	0	0	3	-	0
468	Net Total Plant		5,119	2,552	108	438	887	1,007	-	75	-	0	6	46	-	0
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,603	2,674	384	450	906	1,054	0	79	0	0	7	49	0	0
474	Total Taxes Other Allocator		1.00000	0.47719	0.06849	0.08033	0.16169	0.18819	0.00000	0.01408	0.00000	0.00003	0.00120	0.00873	0.00000	0.00007
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	91,846	44,420	12,485	6,030	12,070	14,905	0	1,178	0	3	159	537	0	60
479	Total Oper. Exp. Before Tax	Line 20	48,533	23,838	11,233	2,180	4,206	6,234	0	551	0	1	106	125	0	59

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
480	Net Oper. Income (NOI) before Tax		43,313	20,583	1,252	3,849	7,864	8,671	0	628	0	1	53	411	0	2
481	Interest Expense	Line 8 x WACC	10,421	5,098	309	897	1,821	2,030	-	150	-	0	13	102	-	0
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	32,893	15,485	944	2,952	6,042	6,641	-	477	-	1	40	309	-	1
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	32,893	15,485	944	2,952	6,042	6,641	0	477	0	1	40	309	0	1
486	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
487	State Temporary Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)
488	State Taxable Income	Ln 485:487	15,227	5,543	454	1,674	3,550	3,641	0	227	0	0	18	120	0	1
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	837	305	25	92	195	200	-	12	-	0	1	7	-	0
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	1,842	870	53	165	337	371	-	27	-	0	2	17	-	0
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	32,893	15,485	944	2,952	6,042	6,641	-	477	-	1	40	309	-	1
497	Fed & St Permanent Differences	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
498	Fed Temporary Differences	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
499	State Income Tax Exp. (Cur.)	Line 490	(837)	(305)	(25)	(92)	(195)	(200)	-	(12)	-	(0)	(1)	(7)	-	(0)
500	Fed. Taxable Income	Ln 496:499	14,969	5,564	445	1,624	3,436	3,539	-	223	-	0	18	120	-	1
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	3,143	1,168	93	341	722	743	-	47	-	0	4	25	-	0
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	3,143	1,168	93	341	722	743	-	47	-	0	4	25	-	0
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(211)	(119)	(6)	(15)	(30)	(36)	-	(3)	-	(0)	(0)	(2)	-	(0)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
511	Total Federal Income Tax Exp.	Ln 504:510	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	3,981	1,473	118	433	917	943	-	59	-	0	5	32	-	0
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	4,509	2,537	125	326	636	766	-	64	-	0	6	48	-	0
515	Total Direct Adjs.	Ln 492 + Ln 509	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
517	Total Amortization of ITC	Line 507	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
518	Total Amortization of PTC	Line 508	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
520	Total Income Tax Expense	Ln 513:519	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.77%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	25.82%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
527	Interest Expense	Line 8 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
534	Temporary Diff Federal	JSS JSS Sch. 12	(17,691)	(9,956)	(490)	(1,280)	(2,496)	(3,004)	-	(251)	-	(1)	(22)	(189)	-	(1)
535	Deferred Tax Federal	Ln 534 x Ln 501	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
536	Base for FIT Computation	Ln 526:535	11,032	3,949	330	1,225	2,603	2,661	-	165	-	0	13	86	-	0
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	2,932	1,050	88	326	692	707	-	44	-	0	3	23	-	0
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(14)	(8)	(0)	(1)	(2)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Gen Service Interruptible by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(38)	(21)	(1)	(3)	(5)	(6)	-	(1)	-	(0)	(0)	(0)	-	(0)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(1,750)	(1,255)	(76)	(71)	(112)	(184)	-	(23)	-	(0)	(2)	(26)	-	(0)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(626)	(352)	(17)	(45)	(88)	(106)	-	(9)	-	(0)	(1)	(7)	-	(0)
543	Total FIT before Adding Deferred	Ln 538:542	504	(587)	(8)	205	484	408	-	11	-	(0)	0	(10)	-	(0)
544	Total FIT - Deferred	Line 535	3,715	2,091	103	269	524	631	-	53	-	0	5	40	-	0
545	Total FIT - Current & Deferred	Ln 543:544	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	37,469	18,331	1,110	3,226	6,549	7,298	-	540	-	1	46	367	-	1
549	Interest Expense	Line 27 x WACC	(10,421)	(5,098)	(309)	(897)	(1,821)	(2,030)	-	(150)	-	(0)	(13)	(102)	-	(0)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	604	340	17	44	85	103	-	9	-	0	1	6	-	0
551	Temporary State Differences	JSS JSS Sch. 12	(18,270)	(10,282)	(506)	(1,322)	(2,578)	(3,103)	-	(259)	-	(1)	(23)	(196)	-	(1)
552	State Deferred Tax	Ln 551 x Ln 489	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
553	Net FIT Allowable	Line 545	4,219	1,503	95	474	1,008	1,039	-	64	-	0	5	29	-	0
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
555	Base for SIT Computation	Ln 548:554	14,389	5,238	429	1,582	3,354	3,441	-	214	-	0	17	114	-	0
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	837	305	25	92	195	200	-	12	-	0	1	7	-	0
558	Total SIT - Deferred	Line 552	1,005	565	28	73	142	171	-	14	-	0	1	11	-	0
559	Total SIT - Current & Deferred	Ln 557:558	1,842	870	53	165	337	371	-	27	-	0	2	17	-	0
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(217)	(122)	(6)	(16)	(31)	(37)	-	(3)	-	(0)	(0)	(2)	-	(0)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,844	2,252	142	623	1,315	1,373	-	88	-	0	7	44	-	0
564	Total Income Tax Allocator		1.00000	0.38531	0.02433	0.10663	0.22496	0.23494	0.00000	0.01498	0.00000	0.00003	0.00119	0.00760	0.00000	0.00003
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	133,831	20,824	2,697	462	974	47,740	-	10,422	-	22,877	16,114	-	-	11,721
3	Accum. Depreciation & Amort.	Line 171	(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	-	(2,829)	-	(7,173)	(4,946)	-	-	(5,108)
4	Net Plant in Service		95,830	13,024	1,449	385	844	39,049	-	7,593	-	15,704	11,168	-	-	6,613
5	Construction Work in Progress	Line 230	2,531	421	50	20	43	1,443	-	239	-	89	71	-	-	157
6	Plant Held for Future Use	Line 241	78	12	7	1	5	26	-	1	-	2	1	-	-	23
7	Working Capital	Line 267	5,367	252	677	10	21	941	-	188	-	293	587	-	-	2,398
8	Total Rate Base		103,807	13,708	2,183	416	914	41,459	-	8,020	-	16,088	11,827	-	-	9,192
9																
10	Revenue															
11	Class Revenue	Line 288	21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
12	Revenue Credits	Line 309	1,102	0	0	1	2	3	-	31	-	1,055	0	-	-	9
13	Total Revenue		22,187	2,195	1,622	51	111	5,594	-	1,156	-	2,452	2,698	-	-	6,308
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	7,318	181	1,223	4	7	626	-	128	-	418	405	-	-	4,326
17	Depreciation	Line 462	5,799	866	186	11	23	1,321	-	336	-	658	1,281	-	-	1,118
18	Tax Other Than Income Tax	Line 473	1,121	132	50	4	8	396	-	77	-	161	114	-	-	178
19	Gain/Loss on Disposition		(7)	(1)	(0)	(0)	(0)	(3)	-	(1)	-	(1)	(1)	-	-	(0)
20	Operating Expense before Tax		14,230	1,178	1,459	19	39	2,340	-	540	-	1,235	1,799	-	-	5,622
21	Income Tax Expense	Line 520	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
22	Total Operating Expense		15,329	1,289	1,478	24	51	2,855	-	626	-	1,389	1,916	-	-	5,700
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
26	Net Operating Income Required	Ln 8 x Ln 34	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	0.00%	6.61%	0.00%	6.61%	6.61%	0.00%	0.00%	6.61%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	21,085	2,194	1,622	50	109	5,591		1,125		1,397	2,697			6,299
37		Ln 29	-	-	-	-	-	-		-		-	-			-
38		Ln 37 / Ln 36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%			0.00%
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		13,528	13,528	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		1,129	1,129	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		1,239	1,239	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		4,118	4,118	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		20,014	20,014	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		165	165	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		86	86	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		96	96	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		440	-	-	440	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		961	-	-	-	961	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		14	-	-	14	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.20119	0.00000	0.25632	0.54249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		21,784	20,370	0	454	961	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.93507	0.00000	0.02083	0.04409	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		46,401	-	-	-	-	46,401	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		10,130	-	-	-	-	-	-	10,130	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		22,235	-	-	-	-	-	-	-	-	22,235	-	-	-	-
72	Distribution Metering		15,642	-	-	-	-	-	-	-	-	-	15,642	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.49149	0.00000	0.10730	0.00000	0.23552	0.16569	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		96,179	356	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00370	0.00000	0.00472	0.00999	0.48244	0.00000	0.10533	0.00000	0.23119	0.16264	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		116,192	20,370	0	454	961	46,401	0	10,130	0	22,235	15,642	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.17531	0.00000	0.00391	0.00827	0.39934	0.00000	0.08718	0.00000	0.19136	0.13462	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		14,524	454	2,697	8	13	1,339	-	292	-	642	471	-	-	8,606
86	Retail 100%, Class = # Bills		3,858	-	-	-	-	-	-	-	-	-	-	-	-	3,858
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
89	General & Intangible Plant Allocators		1.00000	0.02470	0.14672	0.00043	0.00073	0.07286	0.00000	0.01591	0.00000	0.03491	0.02565	0.00000	0.00000	0.67809
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		(744)	-	-	-	-	-	-	-	-	-	-	-	-	(744)
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
104																
105	Total Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
106	Total Gross Electric Plant Allocators		1.00000	0.15560	0.02015	0.00345	0.00728	0.35672	0.00000	0.07788	0.00000	0.17094	0.12040	0.00000	0.00000	0.08758
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		5,507	5,507	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		695	695	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		865	865	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		482	482	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		7,549	7,549	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		28	28	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		71	-	-	71	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		124	-	-	-	124	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		2	-	-	2	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		238	41	0	73	124	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.17372	0.00000	0.30630	0.51998	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		7,786	7,590	0	73	124	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.97478	0.00000	0.00935	0.01587	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		8,071	-	-	-	-	8,071	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		2,694	-	-	-	-	-	-	2,694	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		6,876	-	-	-	-	-	-	-	-	6,876	-	-	-	-
140	Distribution Metering		4,727	-	-	-	-	-	-	-	-	-	4,727	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		22,369	0	0	0	0	8,071	0	2,694	0	6,876	4,727	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36083	0.00000	0.12044	0.00000	0.30739	0.21134	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		22,607	41	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00183	0.00000	0.00322	0.00547	0.35703	0.00000	0.11917	0.00000	0.30416	0.20912	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		30,155	7,590	0	73	124	8,071	0	2,694	0	6,876	4,727	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.25170	0.00000	0.00241	0.00410	0.26766	0.00000	0.08934	0.00000	0.22802	0.15677	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		6,720	210	1,248	4	6	620	-	135	-	297	218	-	-	3,982
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		1,033	-	-	-	-	-	-	-	-	-	-	-	-	1,033
156	General & Intangible Plant Total		7,753	210	1,248	4	6	620	0	135	0	297	218	0	0	5,015
157	General & Intangible Plant Allocators		1.00000	0.02709	0.16096	0.00047	0.00080	0.07993	0.00000	0.01745	0.00000	0.03830	0.02814	0.00000	0.00000	0.64686
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	0	0	-	0	-	0	0	-	-	0
166	Retail 100%, Class = # Bills		93	-	-	-	-	-	-	-	-	-	-	-	-	93
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		93	0	0	0	0	0	0	0	0	0	0	0	0	93
170																
171	Total Accumulated Depreciation		38,001	7,800	1,248	76	130	8,691	0	2,829	0	7,173	4,946	0	0	5,108
172	Total Accum Deprec Allocators		1.00000	0.20526	0.03284	0.00201	0.00342	0.22870	0.00000	0.07445	0.00000	0.18876	0.13014	0.00000	0.00000	0.13441
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		20,014	20,014	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(7,549)	(7,549)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		12,465	12,465	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		1,771	356	0	454	961	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(238)	(41)	0	(73)	(124)	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		1,533	315	0	381	837	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.20545	0.00000	0.24857	0.54598	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		94,408	0	0	0	0	46,401	0	10,130	0	22,235	15,642	0	0	0
187	Distribution Reserve		(22,369)	0	0	0	0	(8,071)	0	(2,694)	0	(6,876)	(4,727)	0	0	0
188	Distribution Net Plant		72,039	0	0	0	0	38,329	0	7,436	0	15,359	10,915	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.53206	0.00000	0.10322	0.00000	0.21320	0.15151	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		18,382	454	2,697	8	13	1,339	0	292	0	642	471	0	0	12,465
192	General & Intangible Reserve		(7,753)	(210)	(1,248)	(4)	(6)	(620)	0	(135)	0	(297)	(218)	0	0	(5,015)
193	General & Intangible Net Plant		10,629	244	1,449	4	7	720	0	157	0	345	253	0	0	7,450
194	General & Intangible Net Plant Allocators		1.00000	0.02295	0.13634	0.00040	0.00068	0.06770	0.00000	0.01478	0.00000	0.03244	0.02383	0.00000	0.00000	0.70087
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		(744)	0	0	0	0	0	0	0	0	0	0	0	0	(744)
202	Other Reserve		(93)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(93)
203	Other Net Plant		(836)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(836)
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
205																
206	Total Gross Plant		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
207	Total Reserve		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
208	Total Net Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
209	Total Net Plant Allocators		1.00000	0.13591	0.01512	0.00402	0.00881	0.40748	0.00000	0.07924	0.00000	0.16387	0.11654	0.00000	0.00000	0.06901
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		342	342	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		44	44	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		6	6	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		20	-	-	20	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		43	-	-	-	43	-	-	-	-	-	-	-	-	-
219	Distribution Primary		1,443	-	-	-	-	1,443	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		238	-	-	-	-	-	-	238	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		87	-	-	-	-	-	-	-	-	87	-	-	-	-
224	Distribution Metering		69	-	-	-	-	-	-	-	-	-	69	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		272	8	50	0	0	25	-	5	-	12	9	-	-	161
228	Retail 100%, Class = Net Plant		(62)	(8)	(1)	(0)	(1)	(25)	-	(5)	-	(10)	(7)	-	-	(4)
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157
231	Total Construction Work in Progress Allocator		1.00000	0.16615	0.01958	0.00797	0.01703	0.56998	0.00000	0.09428	0.00000	0.03501	0.02803	0.00000	0.00000	0.06196
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
239	Distribution Primary		22	-	-	-	-	22	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		40	1	7	0	0	4	-	1	-	2	1	-	-	23
241	Plant Held for Future Use Total		78	12	7	1	5	26	0	1	0	2	1	0	0	23
242	Plant Held for Future Use Allocator		1.00000	0.15073	0.09401	0.01051	0.06159	0.33417	0.00000	0.01019	0.00000	0.02237	0.01643	0.00000	0.00000	0.29999
243																
244																
245	**Working Capital**															
246	Production Base Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		780	-	780	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		656	-	656	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(4,983)	(124)	(836)	(2)	(5)	(428)	-	(87)	-	(285)	(277)	-	-	(2,938)
257	Retail 100%, Class = # Bills		4,995	-	-	-	-	-	-	-	-	-	-	-	-	4,995
258	Retail 100%, Class = Prod		(401)	(401)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		2,455	334	37	10	22	1,000	-	194	-	402	286	-	-	169
260	Retail 100%, Class = T&D		(689)	(3)	-	(3)	(7)	(333)	-	(73)	-	(159)	(112)	-	-	-
261	Retail 100%, Class = Metering		453	-	-	-	-	-	-	-	-	-	453	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		1,966	306	40	7	14	701	-	153	-	336	237	-	-	172
266	Gross Trans Plant		(5)	(1)	-	(1)	(3)	-	-	-	-	-	-	-	-	-
267	Total Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
268	Total Working Capital Allocator		1.00000	0.04697	0.12609	0.00181	0.00400	0.17526	0.00000	0.03496	0.00000	0.05468	0.10939	0.00000	0.00000	0.44684
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		133,831	20,824	2,697	462	974	47,740	0	10,422	0	22,877	16,114	0	0	11,721
273	Accumulated Depreciation		(38,001)	(7,800)	(1,248)	(76)	(130)	(8,691)	0	(2,829)	0	(7,173)	(4,946)	0	0	(5,108)
274	Net Electric Plant in Service		95,830	13,024	1,449	385	844	39,049	0	7,593	0	15,704	11,168	0	0	6,613
275	Construction Work in Progress		2,531	421	50	20	43	1,443	0	239	0	89	71	0	0	157
276	Plant Held for Future Use		78	12	7	1	5	26	0	1	0	2	1	0	0	23
277	Working Capital		5,367	252	677	10	21	941	0	188	0	293	587	0	0	2,398
278	Total Rate Base		103,807	13,708	2,183	416	914	41,459	0	8,020	0	16,088	11,827	0	0	9,192
279	Total Rate Base Allocator		1.00000	0.13206	0.02103	0.00401	0.00880	0.39938	0.00000	0.07726	0.00000	0.15498	0.11394	0.00000	0.00000	0.08855
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		20,928	2,037	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
284	Production Solar Demand		157	157	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		21,085	2,194	1,622	50	109	5,591	-	1,125	-	1,397	2,697	-	-	6,299
287	Wholesale 100%															
288	Total Class Revenue		21,085	2,194	1,622	50	109	5,591	0	1,125	0	1,397	2,697	0	0	6,299
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.10407	0.07692	0.00239	0.00517	0.26518	0.00000	0.05335	0.00000	0.06627	0.12793	0.00000	0.00000	0.29874
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		21,088	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,229
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custo		21,088	2,083	1,603	46	99	5,079	-	1,070	-	2,298	2,580	-	-	6,229
295	Function Allocator for Electric Revenue		1.00000	0.09880	0.07603	0.00218	0.00470	0.24085	0.00000	0.05075	0.00000	0.10897	0.12235	0.00000	0.00000	0.29537
296																
297																
298	**Revenue Credits**															
299	Transmission		1	-	-	1	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
300	Subtransmission		2	-	-	-	2	-	-	-	-	-	-	-	-	-
301	Distribution Primary		2	-	-	-	-	2	-	-	-	-	-	-	-	-
302	Distribution Secondary		31	-	-	-	-	-	-	31	-	-	-	-	-	-
303	Distribution Service		1,054	-	-	-	-	-	-	-	-	1,054	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		9	-	-	-	-	-	-	-	-	-	-	-	-	9
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		3	0	0	0	0	1	-	0	-	0	0	-	-	0
309	Total Revenue Credits		1,102	0	0	1	2	3	0	31	0	1,055	0	0	0	9
310	Total Revenue Credits Allocator		1.00000	0.00034	0.00005	0.00097	0.00208	0.00293	0.00000	0.02841	0.00000	0.95684	0.00029	0.00000	0.00000	0.00810
311																
312	[redacted]															
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		64	64	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		105	105	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		711	-	711	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		64	-	64	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		58	-	58	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		54	-	54	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		886	0	886	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		991	105	886	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.10592	0.89408	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		2	-	-	2	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		5	-	-	-	5	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		8	1	0	2	5	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.12264	0.00000	0.27896	0.59841	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		418	-	-	-	-	418	-	-	-	-	-	-	-	-
346	Distribution Secondary		82	-	-	-	-	-	-	82	-	-	-	-	-	-
347	Distribution Service		317	-	-	-	-	-	-	-	-	317	-	-	-	-
348	Distribution Metering		324	-	-	-	-	-	-	-	-	-	324	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1,141	0	0	0	0	418	0	82	0	317	324	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.36598	0.00000	0.07202	0.00000	0.27821	0.28379	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		8	-	-	-	-	-	-	-	-	-	8	-	-	-
357	Retail 100%, Class = # Bills		2,456	-	-	-	-	-	-	-	-	-	-	-	-	2,456
358	Customer Accounting O&M		2,464	0	0	0	0	0	0	0	0	0	8	0	0	2,456
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00321	0.00000	0.00000	0.99679

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		131	-	-	-	-	-	-	-	-	-	-	-	-	131
363	Customer Serv & Info. O&M		131	0	0	0	0	0	0	0	0	0	0	0	0	131
364	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		528	-	-	-	-	-	-	-	-	-	-	-	-	528
368	Sales O&M		528	0	0	0	0	0	0	0	0	0	0	0	0	528
369	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
370																
371	Admin and General															
372	Labor		1,801	56	335	1	2	166	-	36	-	80	58	-	-	1,067
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		120	19	2	0	1	43	-	9	-	20	14	-	-	10
375	Retail 100%, Class = # Bills		105	-	-	-	-	-	-	-	-	-	-	-	-	105
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		2,026	75	337	1	3	209	0	46	0	100	73	0	0	1,183
381	Admin & General O&M Allocators		1.00000	0.03700	0.16631	0.00069	0.00125	0.10310	0.00000	0.02251	0.00000	0.04940	0.03599	0.00000	0.00000	0.58375
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		7,290	181	1,223	4	7	626	0	128	0	418	405	0	0	4,298
389	Total O&M Allocators		1.00000	0.02483	0.16782	0.00050	0.00101	0.08593	0.00000	0.01753	0.00000	0.05727	0.05550	0.00000	0.00000	0.58960
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		28													28
392	Total Adjusted O&M		7,318	181	1,223	4	7	626	-	128	-	418	405	-	-	4,326
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		596	596	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		128	128	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		825	825	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		10	-	-	10	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		22	-	-	-	22	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		0	-	-	0	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		40	7	0	11	22	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.17674	0.00000	0.26581	0.55745	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		865	832	0	11	22	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.96233	0.00000	0.01216	0.02551	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
420	Distribution Plant															
421	Distribution Primary		1,224	-	-	-	-	1,224	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		307	-	-	-	-	-	-	307	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		612	-	-	-	-	-	-	-	-	612	-	-	-	-
426	Distribution Metering		1,012	-	-	-	-	-	-	-	-	-	1,012	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		3,155	0	0	0	0	1,224	0	307	0	612	1,012	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.38790	0.00000	0.09723	0.00000	0.19400	0.32087	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		3,194	7	0	11	22	1,224	0	307	0	612	1,012	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00219	0.00000	0.00329	0.00691	0.38309	0.00000	0.09602	0.00000	0.19160	0.31689	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		4,019	832	0	11	22	1,224	0	307	0	612	1,012	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.20707	0.00000	0.00262	0.00549	0.30444	0.00000	0.07631	0.00000	0.15226	0.25182	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,001	31	186	1	1	92	-	20	-	44	32	-	-	593
440	Retail 100%, Class = # Bills		343	-	-	-	-	-	-	-	-	-	-	-	-	343
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,344	31	186	1	1	92	0	20	0	44	32	0	0	936
443	General & Intangible Plant Allocators		1.00000	0.02328	0.13832	0.00041	0.00069	0.06869	0.00000	0.01500	0.00000	0.03292	0.02418	0.00000	0.00000	0.69652
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		182	-	-	-	-	-	-	-	-	-	-	-	-	182
453	Retail 100%, Class = Net Plant		7	1	0	0	0	3	-	1	-	1	1	-	-	0
454	Retail 100%, Class = T&D		4	0	-	0	0	2	-	0	-	1	1	-	-	-
455	Retail 100%, Class = Metering		235	-	-	-	-	-	-	-	-	-	235	-	-	-
456	Retail 100%, Class = Dist Secondary		8	-	-	-	-	-	-	8	-	-	-	-	-	-
457	Retail 100%, Class = Prod		1	1	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		436	2	0	0	0	5	0	9	0	2	236	0	0	182
461																
462	Total Depreciation Expense		5,799	866	186	11	23	1,321	0	336	0	658	1,281	0	0	1,118
463	Total Depreciation Expense Allocators		1.00000	0.14927	0.03207	0.00192	0.00398	0.22773	0.00000	0.05790	0.00000	0.11351	0.22084	0.00000	0.00000	0.19279
464																
465	[redacted]															
466	**Taxes Other than Income Tax**															
467	Labor		193	6	36	0	0	18	-	4	-	9	6	-	-	114
468	Net Total Plant		928	126	14	4	8	378	-	74	-	152	108	-	-	64
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		1,121	132	50	4	8	396	0	77	0	161	114	0	0	178
474	Total Taxes Other Allocator		1.00000	0.11789	0.04449	0.00342	0.00745	0.35321	0.00000	0.06906	0.00000	0.14327	0.10207	0.00000	0.00000	0.15914
475																
476	[redacted]															
477	**Income Tax Expense**															
478	Total Revenue	Line 13	22,187	2,195	1,622	51	111	5,594	0	1,156	0	2,452	2,698	0	0	6,308
479	Total Oper. Exp. Before Tax	Line 20	14,230	1,178	1,459	19	39	2,340	0	540	0	1,235	1,799	0	0	5,622

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		7,957	1,017	163	33	72	3,254	0	616	0	1,217	899	0	0	686
481	Interest Expense	Line 8 x WACC	1,907	252	40	8	17	762	-	147	-	296	217	-	-	169
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	6,049	765	123	25	56	2,493	-	468	-	921	682	-	-	517
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	6,049	765	123	25	56	2,493	0	468	0	921	682	0	0	517
486	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
487	State Temporary Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)
488	State Taxable Income	Ln 485:487	2,893	274	59	14	33	1,367	0	223	0	381	301	0	0	241
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	159	15	3	1	2	75	-	12	-	21	17	-	-	13
491	State Income Tax (Def.)	Ln 487 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
493	Total State Income Tax Exp.	Ln 490:492	339	43	7	1	3	139	-	26	-	52	38	-	-	29
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	6,049	765	123	25	56	2,493	-	468	-	921	682	-	-	517
497	Fed & St Permanent Differences	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
498	Fed Temporary Differences	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
499	State Income Tax Exp. (Cur.)	Line 490	(159)	(15)	(3)	(1)	(2)	(75)	-	(12)	-	(21)	(17)	-	-	(13)
500	Fed. Taxable Income	Ln 496:499	2,837	275	58	14	32	1,328	-	218	-	378	297	-	-	237
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	596	58	12	3	7	279	-	46	-	79	62	-	-	50
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	596	58	12	3	7	279	-	46	-	79	62	-	-	50
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(38)	(6)	(1)	(0)	(0)	(13)	-	(3)	-	(6)	(5)	-	-	(3)
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
511	Total Federal Income Tax Exp.	Ln 504:510	799	74	12	4	9	390	-	63	-	109	84	-	-	53
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	755	73	15	4	8	354	-	58	-	100	79	-	-	63
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	806	125	16	3	6	287	-	63	-	138	97	-	-	71
515	Total Direct Adjs.	Ln 492 + Ln 509	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
517	Total Amortization of ITC	Line 507	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
518	Total Amortization of PTC	Line 508	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
520	Total Income Tax Expense	Ln 513:519	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.75%	25.85%	25.75%	25.68%	25.67%	25.70%	0.00%	25.76%	0.00%	25.80%	25.78%	0.00%	0.00%	25.76%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
527	Interest Expense	Line 8 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
528	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
532	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
534	Temporary Diff Federal	JSS JSS Sch. 12	(3,161)	(492)	(64)	(11)	(23)	(1,128)	-	(246)	-	(540)	(381)	-	-	(277)
535	Deferred Tax Federal	Ln 534 x Ln 501	664	103	13	2	5	237	-	52	-	113	80	-	-	58
536	Base for FIT Computation	Ln 526:535	2,099	195	43	10	24	999	-	161	-	274	218	-	-	175
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	558	52	11	3	6	266	-	43	-	73	58	-	-	46
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(3)	(0)	(0)	(0)	(0)	(1)	-	(0)	-	(0)	(0)	-	-	(0)

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Lighting Energy by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(7)	(1)	(0)	(0)	(0)	(2)	-	(1)	-	(1)	(1)	-	-	(1)
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(302)	(62)	(10)	(1)	(1)	(69)	-	(22)	-	(57)	(39)	-	-	(41)
542	Amort of Excess ADIT	JSS JSS Sch. 12	(112)	(17)	(2)	(0)	(1)	(40)	-	(9)	-	(19)	(13)	-	-	(10)
543	Total FIT before Adding Deferred	Ln 538:542	135	(29)	(1)	2	4	153	-	11	-	(5)	4	-	-	(5)
544	Total FIT - Deferred	Line 535	664	103	13	2	5	237	-	52	-	113	80	-	-	58
545	Total FIT - Current & Deferred	Ln 543:544	799	74	12	4	9	390	-	63	-	109	84	-	-	53
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	6,858	906	144	27	60	2,739	-	530	-	1,063	781	-	-	607
549	Interest Expense	Line 27 x WACC	(1,907)	(252)	(40)	(8)	(17)	(762)	-	(147)	-	(296)	(217)	-	-	(169)
550	Permanent Diff Fed & State	JSS JSS Sch. 12	108	17	2	0	1	39	-	8	-	18	13	-	-	9
551	Temporary State Differences	JSS JSS Sch. 12	(3,265)	(508)	(66)	(11)	(24)	(1,165)	-	(254)	-	(558)	(393)	-	-	(286)
552	State Deferred Tax	Ln 551 x Ln 489	180	28	4	1	1	64	-	14	-	31	22	-	-	16
553	Net FIT Allowable	Line 545	799	74	12	4	9	390	-	63	-	109	84	-	-	53
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
555	Base for SIT Computation	Ln 548:554	2,734	259	56	13	31	1,291	-	210	-	360	285	-	-	228
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	159	15	3	1	2	75	-	12	-	21	17	-	-	13
558	Total SIT - Deferred	Line 552	180	28	4	1	1	64	-	14	-	31	22	-	-	16
559	Total SIT - Current & Deferred	Ln 557:558	339	43	7	1	3	139	-	26	-	52	38	-	-	29
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(39)	(6)	(1)	(0)	(0)	(14)	-	(3)	-	(7)	(5)	-	-	(3)
562																
563	Total FIT & SIT Based on Return	Lines 545,559	1,098	111	18	5	12	515	-	86	-	154	117	-	-	79
564	Total Income Tax Allocator		1.00000	0.10128	0.01682	0.00483	0.01103	0.46916	0.00000	0.07820	0.00000	0.13995	0.10692	0.00000	0.00000	0.07181
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	845,491	-	-	-	-	-	-	-	-	-	-	-	845,491	-
3	Accum. Depreciation & Amort.	Line 171	(260,774)	-	-	-	-	-	-	-	-	-	-	-	(260,774)	-
4	Net Plant in Service		584,717	-	-	-	-	-	-	-	-	-	-	-	584,717	-
5	Construction Work in Progress	Line 230	2,814	-	-	-	-	-	-	-	-	-	-	-	2,814	-
6	Plant Held for Future Use	Line 241	65	-	-	-	-	-	-	-	-	-	-	-	65	-
7	Working Capital	Line 267	12,131	-	-	-	-	-	-	-	-	-	-	-	12,131	-
8	Total Rate Base		599,726	-	-	-	-	-	-	-	-	-	-	-	599,726	-
9																
10	Revenue															
11	Class Revenue	Line 288	101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
12	Revenue Credits	Line 309	16	-	-	-	-	-	-	-	-	-	-	-	16	-
13	Total Revenue		101,483	-	-	-	-	-	-	-	-	-	-	-	101,483	-
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	13,750	-	-	-	-	-	-	-	-	-	-	-	13,750	-
17	Depreciation	Line 462	36,366	-	-	-	-	-	-	-	-	-	-	-	36,366	-
18	Tax Other Than Income Tax	Line 473	5,975	-	-	-	-	-	-	-	-	-	-	-	5,975	-
19	Gain/Loss on Disposition		(42)	-	-	-	-	-	-	-	-	-	-	-	(42)	-
20	Operating Expense before Tax		56,049	-	-	-	-	-	-	-	-	-	-	-	56,049	-
21	Income Tax Expense	Line 520	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
22	Total Operating Expense		61,860	-	-	-	-	-	-	-	-	-	-	-	61,860	-
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
26	Net Operating Income Required	Ln 8 x Ln 34	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	101,466												101,466	
37		Ln 29	-												-	
38		Ln 37 / Ln 36	0.00%												0.00%	
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
60	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Lighting Facilities		821,771	-	-	-	-	-	-	-	-	-	-	-	821,771	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
77																
78	Total Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
79	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		23,719	-	-	-	-	-	-	-	-	-	-	-	23,719	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	0
89	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
106	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Lighting Facilities		249,799	-	-	-	-	-	-	-	-	-	-	-	249,799	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
145																
146	Total Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	0
147	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		249,799	0	0	0	0	0	0	0	0	0	0	0	249,799	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		10,975	-	-	-	-	-	-	-	-	-	-	-	10,975	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		10,975	0	0	0	0	0	0	0	0	0	0	0	10,975	0
157	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	-	-	-	-	-	-	-	-	-	-	-	0	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
170																
171	Total Accumulated Depreciation		260,774	0	0	0	0	0	0	0	0	0	0	0	260,774	0
172	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
180																
181	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		821,771	0	0	0	0	0	0	0	0	0	0	0	821,771	0
187	Distribution Reserve		(249,799)	0	0	0	0	0	0	0	0	0	0	0	(249,799)	0
188	Distribution Net Plant		571,972	0	0	0	0	0	0	0	0	0	0	0	571,972	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
190																
191	General & Intangible Gross Plant		23,719	0	0	0	0	0	0	0	0	0	0	0	23,719	0
192	General & Intangible Reserve		(10,975)	0	0	0	0	0	0	0	0	0	0	0	(10,975)	0
193	General & Intangible Net Plant		12,745	0	0	0	0	0	0	0	0	0	0	0	12,745	0
194	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0
203	Other Net Plant		(0)	0	0	0	0	0	0	0	0	0	0	0	(0)	0
204	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
205																
206	Total Gross Plant		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
207	Total Reserve		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
208	Total Net Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	0
209	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Lighting Facilities		2,745	-	-	-	-	-	-	-	-	-	-	-	2,745	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		444	-	-	-	-	-	-	-	-	-	-	-	444	-
228	Retail 100%, Class = Net Plant		(376)	-	-	-	-	-	-	-	-	-	-	-	(376)	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0
231	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		65	-	-	-	-	-	-	-	-	-	-	-	65	-
241	Plant Held for Future Use Total		65	0	0	0	0	0	0	0	0	0	0	0	65	0
242	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(9,375)	-	-	-	-	-	-	-	-	-	-	-	(9,375)	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		14,977	-	-	-	-	-	-	-	-	-	-	-	14,977	-
260	Retail 100%, Class = T&D		(5,890)	-	-	-	-	-	-	-	-	-	-	-	(5,890)	-
261	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		12,418	-	-	-	-	-	-	-	-	-	-	-	12,418	-
266	Gross Trans Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
268	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		845,491	0	0	0	0	0	0	0	0	0	0	0	845,491	0
273	Accumulated Depreciation		(260,774)	0	0	0	0	0	0	0	0	0	0	0	(260,774)	0
274	Net Electric Plant in Service		584,717	0	0	0	0	0	0	0	0	0	0	0	584,717	0
275	Construction Work in Progress		2,814	0	0	0	0	0	0	0	0	0	0	0	2,814	0
276	Plant Held for Future Use		65	0	0	0	0	0	0	0	0	0	0	0	65	0
277	Working Capital		12,131	0	0	0	0	0	0	0	0	0	0	0	12,131	0
278	Total Rate Base		599,726	0	0	0	0	0	0	0	0	0	0	0	599,726	0
279	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		101,466												101,466	
286	Retail Revenue		101,466	-	-	-	-	-	-	-	-	-	-	-	101,466	-
287	Wholesale 100%															
288	Total Class Revenue		101,466	0	0	0	0	0	0	0	0	0	0	0	101,466	0
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		95,671	-	-	-	-	-	-	-	-	-	-	-	95,671	-
293	Less Lighting Facilities		(95,671)												(95,671)	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
296																
297																
298	**Revenue Credits**															
299	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		16	-	-	-	-	-	-	-	-	-	-	-	16	-
309	Total Revenue Credits		16	0	0	0	0	0	0	0	0	0	0	0	16	0
310	Total Revenue Credits Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
349	Lighting Facilities		10,015	-	-	-	-	-	-	-	-	-	-	-	10,015	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		10,015	0	0	0	0	0	0	0	0	0	0	0	10,015	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
370																
371	Admin and General															
372	Labor		2,942	-	-	-	-	-	-	-	-	-	-	-	2,942	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		757	-	-	-	-	-	-	-	-	-	-	-	757	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		3,699	0	0	0	0	0	0	0	0	0	0	0	3,699	0
381	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		13,714	0	0	0	0	0	0	0	0	0	0	0	13,714	0
389	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		36												36	
392	Total Adjusted O&M		13,750	-	-	-	-	-	-	-	-	-	-	-	13,750	-
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		-	-	-	-	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
427	Lighting Facilities		34,656	-	-	-	-	-	-	-	-	-	-	-	34,656	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
431																
432	Total Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
433	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		34,656	0	0	0	0	0	0	0	0	0	0	0	34,656	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		1,634	-	-	-	-	-	-	-	-	-	-	-	1,634	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		1,634	0	0	0	0	0	0	0	0	0	0	0	1,634	0
443	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		41	-	-	-	-	-	-	-	-	-	-	-	41	-
454	Retail 100%, Class = T&D		34	-	-	-	-	-	-	-	-	-	-	-	34	-
455	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		75	0	0	0	0	0	0	0	0	0	0	0	75	0
461																
462	Total Depreciation Expense		36,366	0	0	0	0	0	0	0	0	0	0	0	36,366	0
463	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		315	-	-	-	-	-	-	-	-	-	-	-	315	-
468	Net Total Plant		5,660	-	-	-	-	-	-	-	-	-	-	-	5,660	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		5,975	0	0	0	0	0	0	0	0	0	0	0	5,975	0
474	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	101,483	0	0	0	0	0	0	0	0	0	0	0	101,483	0
479	Total Oper. Exp. Before Tax	Line 20	56,049	0	0	0	0	0	0	0	0	0	0	0	56,049	0

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		45,434	0	0	0	0	0	0	0	0	0	0	0	45,434	0
481	Interest Expense	Line 8 x WACC	11,019	-	-	-	-	-	-	-	-	-	-	-	11,019	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	34,414	-	-	-	-	-	-	-	-	-	-	-	34,414	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	34,414	0	0	0	0	0	0	0	0	0	0	0	34,414	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
487	State Temporary Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-
488	State Taxable Income	Ln 485:487	14,471	0	0	0	0	0	0	0	0	0	0	0	14,471	0
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	796	-	-	-	-	-	-	-	-	-	-	-	796	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	0	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	1,930	-	-	-	-	-	-	-	-	-	-	-	1,930	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	34,414	-	-	-	-	-	-	-	-	-	-	-	34,414	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
499	State Income Tax Exp. (Cur.)	Line 490	(796)	-	-	-	-	-	-	-	-	-	-	-	(796)	-
500	Fed. Taxable Income	Ln 496:499	14,329	-	-	-	-	-	-	-	-	-	-	-	14,329	-
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	3,009	-	-	-	-	-	-	-	-	-	-	-	3,009	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	3,009	-	-	-	-	-	-	-	-	-	-	-	3,009	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(238)	-	-	-	-	-	-	-	-	-	-	-	(238)	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
511	Total Federal Income Tax Exp.	Ln 504:510	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	3,805	-	-	-	-	-	-	-	-	-	-	-	3,805	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	5,090	-	-	-	-	-	-	-	-	-	-	-	5,090	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
517	Total Amortization of ITC	Line 507	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
518	Total Amortization of PTC	Line 508	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
520	Total Income Tax Expense	Ln 513:519	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.80%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
527	Interest Expense	Line 8 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(19,971)	-	-	-	-	-	-	-	-	-	-	-	(19,971)	-
535	Deferred Tax Federal	Ln 534 x Ln 501	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
536	Base for FIT Computation	Ln 526:535	10,424	-	-	-	-	-	-	-	-	-	-	-	10,424	-
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	2,771	-	-	-	-	-	-	-	-	-	-	-	2,771	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(16)	-	-	-	-	-	-	-	-	-	-	-	(16)	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(43)	-	-	-	-	-	-	-	-	-	-	-	(43)	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(2,073)	-	-	-	-	-	-	-	-	-	-	-	(2,073)	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(707)	-	-	-	-	-	-	-	-	-	-	-	(707)	-
543	Total FIT before Adding Deferred	Ln 538:542	(68)	-	-	-	-	-	-	-	-	-	-	-	(68)	-
544	Total FIT - Deferred	Line 535	4,194	-	-	-	-	-	-	-	-	-	-	-	4,194	-
545	Total FIT - Current & Deferred	Ln 543:544	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	39,622	-	-	-	-	-	-	-	-	-	-	-	39,622	-
549	Interest Expense	Line 27 x WACC	(11,019)	-	-	-	-	-	-	-	-	-	-	-	(11,019)	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	682	-	-	-	-	-	-	-	-	-	-	-	682	-
551	Temporary State Differences	JSS JSS Sch. 12	(20,625)	-	-	-	-	-	-	-	-	-	-	-	(20,625)	-
552	State Deferred Tax	Ln 551 x Ln 489	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
553	Net FIT Allowable	Line 545	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
555	Base for SIT Computation	Ln 548:554	13,675	-	-	-	-	-	-	-	-	-	-	-	13,675	-
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	796	-	-	-	-	-	-	-	-	-	-	-	796	-
558	Total SIT - Deferred	Line 552	1,134	-	-	-	-	-	-	-	-	-	-	-	1,134	-
559	Total SIT - Current & Deferred	Ln 557:558	1,930	-	-	-	-	-	-	-	-	-	-	-	1,930	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(245)	-	-	-	-	-	-	-	-	-	-	-	(245)	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	5,811	-	-	-	-	-	-	-	-	-	-	-	5,811	-
564	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
1	Rate Base															
2	Electric Plant in Service	Line 105	1,592,730	1,350,798	61,644	180,263	-	-	-	-	-	-	25	-	-	-
3	Accum. Depreciation & Amort.	Line 171	(564,352)	(505,971)	(28,522)	(29,850)	-	-	-	-	-	-	(8)	-	-	-
4	Net Plant in Service		1,028,379	844,827	33,122	150,412	-	-	-	-	-	-	18	-	-	-
5	Construction Work in Progress	Line 230	36,294	27,284	1,133	7,877	-	-	-	-	-	-	0	-	-	-
6	Plant Held for Future Use	Line 241	1,253	764	168	321	-	-	-	-	-	-	0	-	-	-
7	Working Capital	Line 267	35,611	16,351	15,467	3,792	-	-	-	-	-	-	1	-	-	-
8	Total Rate Base		1,101,536	889,225	49,890	162,402	-	-	-	-	-	-	19	-	-	-
9																
10	Revenue															
11	Class Revenue	Line 288	199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
12	Revenue Credits	Line 309	443	24	1	418	-	-	-	-	-	-	0	-	-	-
13	Total Revenue		200,022	142,364	37,068	20,053	-	-	-	-	-	-	4	-	-	533
14																
15	Operating Expense															
16	Operations & Maintenance	Line 392	41,663	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	533
17	Depreciation	Line 462	64,739	56,150	4,250	4,337	-	-	-	-	-	-	2	-	-	-
18	Tax Other Than Income Tax	Line 473	11,205	8,569	1,139	1,497	-	-	-	-	-	-	0	-	-	-
19	Gain/Loss on Disposition		(74)	(61)	(2)	(11)	-	-	-	-	-	-	(0)	-	-	-
20	Operating Expense before Tax		117,534	76,398	33,349	7,251	-	-	-	-	-	-	3	-	-	533
21	Income Tax Expense	Line 520	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
22	Total Operating Expense		127,246	83,615	33,771	9,323	-	-	-	-	-	-	3	-	-	533
23																
24	Return															
25	Net Operating Income Earned	Ln 13 - Ln 22	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
26	Net Operating Income Required	Ln 8 x Ln 34	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
27	Return Excess/(Deficiency)	Ln 25 - Ln 26	0	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Net Oper. Income Multiplier	MFR C-44	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433	1.3433
29	Revenue Excess/(Deficiency)	Ln 27 x Ln 28	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	Total Class Cost of Service	Ln 26 + Ln 22 - Ln 12	199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
32																
33	Rate of Return Earned	Ln 25 / Ln 8	6.61%	6.61%	6.61%	6.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.61%	0.00%	0.00%	0.00%
34	Rate of Return Requested	JSS Sch. 14	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%	6.61%
35																
36		Ln 11	199,578							-						
37		Ln 29	-							-						
38		Ln 37 / Ln 36	0.00%							#DIV/0!						
39																
40																
41	**Gross Electric Plant in Service**															
42	Production Plant															
43	Production Base Demand		877,513	877,513	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Intermediate Demand		73,223	73,223	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Peaking Demand		80,354	80,354	-	-	-	-	-	-	-	-	-	-	-	-
46	Production Solar Demand		267,149	267,149	-	-	-	-	-	-	-	-	-	-	-	-
47	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Production Plant Total		1,298,239	1,298,239	0	0	0	0	0	0	0	0	0	0	0	0
49	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50																
51	Transmission Plant															
52	Production Base Demand		10,701	10,701	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Intermediate Demand		629	629	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Peaking Demand		5,580	5,580	-	-	-	-	-	-	-	-	-	-	-	-
55	Production Solar Demand		6,198	6,198	-	-	-	-	-	-	-	-	-	-	-	-
56	Transmission		171,879	-	-	171,879	-	-	-	-	-	-	-	-	-	-
57	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Transmission - Radials		5,299	-	-	5,299	-	-	-	-	-	-	-	-	-	-
59	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
60	Transmission Plant Total		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
61	Transmission Plant Allocators		1.00000	0.11538	0.00000	0.88462	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62																
63	Total Prod and Trans Plant		1,498,526	1,321,347	0	177,178	0	0	0	0	0	0	0	0	0	0
64	Prod and Trans Plant Allocators		1.00000	0.88176	0.00000	0.11824	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65																
66	Distribution Plant															
67	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Metering		25	-	-	-	-	-	-	-	-	-	25	-	-	-
73	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Distribution Plant Total		25	0	0	0	0	0	0	0	0	0	25	0	0	0
76	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
77																
78	Total Trans and Dist Plant		200,311	23,108	0	177,178	0	0	0	0	0	0	25	0	0	0
79	Total Trans and Dist Plant Allocators		1.00000	0.11536	0.00000	0.88451	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	0.00000	0.00000	0.00000
80																
81	Total Prod, Trans and Dist Plant		1,498,550	1,321,347	0	177,178	0	0	0	0	0	0	25	0	0	0
82	Total Prod, Trans and Dist Plant Allocators		1.00000	0.88175	0.00000	0.11823	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
83																
84	General & Intangible Plant															
85	Labor		94,180	29,450	61,644	3,085	-	-	-	-	-	-	1	-	-	-
86	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	General & Intangible Plant Total		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
89	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
90																
91	Energy Storage Plant															
92	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
96	Other															
97	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104																
105	Total Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
106	Total Gross Electric Plant Allocators		1.00000	0.84810	0.03870	0.11318	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
107																
108																
109	**Accumulated Depreciation**															
110	Production Plant:															
111	Production Base Demand		357,241	357,241	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Intermediate Demand		45,075	45,075	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Peaking Demand		56,099	56,099	-	-	-	-	-	-	-	-	-	-	-	-
114	Production Solar Demand		31,250	31,250	-	-	-	-	-	-	-	-	-	-	-	-
115	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Production Plant Total		489,666	489,666	0	0	0	0	0	0	0	0	0	0	0	0
117	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
118																
119	Transmission Plant															

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	Large Load Customer by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
120	Production Base Demand		1,833	1,833	-	-	-	-	-	-	-	-	-	-	-	-
121	Production Intermediate Demand		264	264	-	-	-	-	-	-	-	-	-	-	-	-
122	Production Peaking Demand		331	331	-	-	-	-	-	-	-	-	-	-	-	-
123	Production Solar Demand		250	250	-	-	-	-	-	-	-	-	-	-	-	-
124	Transmission		27,787	-	-	27,787	-	-	-	-	-	-	-	-	-	-
125	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Transmission - Radials		636	-	-	636	-	-	-	-	-	-	-	-	-	-
127	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Transmission Plant Total		31,102	2,679	0	28,423	0	0	0	0	0	0	0	0	0	0
129	Transmission Plant Allocators		1.00000	0.08612	0.00000	0.91388	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
130																
131	Total Prod and Trans Plant		520,768	492,345	0	28,423	0	0	0	0	0	0	0	0	0	0
132	Prod and Trans Plant Allocators		1.00000	0.94542	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
133																
134	Distribution Plant															
135	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Distribution Metering		7	-	-	-	-	-	-	-	-	-	7	-	-	-
141	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Distribution Plant Total		7	0	0	0	0	0	0	0	0	0	7	0	0	0
144	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
145																
146	Total Trans and Dist Plant		31,109	2,679	0	28,423	0	0	0	0	0	0	7	0	0	0
147	Total Trans and Dist Plant Allocators		1.00000	0.08610	0.00000	0.91366	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	0.00000
148																
149	Total Prod, Trans and Dist Plant		520,775	492,345	0	28,423	0	0	0	0	0	0	7	0	0	0
150	Total Prod, Trans and Dist Plant Allocators		1.00000	0.94541	0.00000	0.05458	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
151																
152	General & Intangible Plant															
153	Labor		43,576	13,626	28,522	1,427	-	-	-	-	-	-	0	-	-	-
154	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	General & Intangible Plant Total		43,576	13,626	28,522	1,427	0	0	0	0	0	0	0	0	0	0
157	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
158																
159	Energy Storage Plant															
160	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
163																
164	Other															
165	Labor		0	0	0	0	-	-	-	-	-	-	0	-	-	-
166	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	Other Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
170																
171	Total Accumulated Depreciation		564,352	505,971	28,522	29,850	0	0	0	0	0	0	8	0	0	0
172	Total Accum Deprec Allocators		1.00000	0.89655	0.05054	0.05289	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
173																
174																
175	**Net Plant in Service**															
176	Production Gross Plant		1,298,239	1,298,239	0	0	0	0	0	0	0	0	0	0	0	0
177	Production Reserve		(489,666)	(489,666)	0	0	0	0	0	0	0	0	0	0	0	0
178	Production Net Plant		808,573	808,573	0	0	0	0	0	0	0	0	0	0	0	0
179	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Large Load Customer by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
180																
181	Transmission Gross Plant		200,287	23,108	0	177,178	0	0	0	0	0	0	0	0	0	0
182	Transmission Reserve		(31,102)	(2,679)	0	(28,423)	0	0	0	0	0	0	0	0	0	0
183	Transmission Net Plant		169,185	20,430	0	148,755	0	0	0	0	0	0	0	0	0	0
184	Transmission Net Plant Allocators		1.00000	0.12075	0.00000	0.87925	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
185																
186	Distribution Gross Plant		25	0	0	0	0	0	0	0	0	0	25	0	0	0
187	Distribution Reserve		(7)	0	0	0	0	0	0	0	0	0	(7)	0	0	0
188	Distribution Net Plant		17	0	0	0	0	0	0	0	0	0	17	0	0	0
189	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
190																
191	General & Intangible Gross Plant		94,180	29,450	61,644	3,085	0	0	0	0	0	0	1	0	0	0
192	General & Intangible Reserve		(43,576)	(13,626)	(28,522)	(1,427)	0	0	0	0	0	0	(0)	0	0	0
193	General & Intangible Net Plant		50,604	15,824	33,122	1,657	0	0	0	0	0	0	0	0	0	0
194	General & Intangible Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
195																
196	Energy Storage Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Energy Storage Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Energy Storage Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Energy Storage Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
200																
201	Other Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Other Reserve		(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)	0	0	0
203	Other Net Plant		(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)	0	0	0
204	Other Net Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
205																
206	Total Gross Plant		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
207	Total Reserve		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
208	Total Net Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
209	Total Net Plant Allocators		1.00000	0.82151	0.03221	0.14626	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
210																
211																
212	**Construction Work in Progress**															
213	Production Base Demand		22,177	22,177	-	-	-	-	-	-	-	-	-	-	-	-
214	Production Intermediate Demand		2,842	2,842	-	-	-	-	-	-	-	-	-	-	-	-
215	Production Peaking Demand		1,856	1,856	-	-	-	-	-	-	-	-	-	-	-	-
216	Production Solar Demand		400	400	-	-	-	-	-	-	-	-	-	-	-	-
217	Transmission		7,916	-	-	7,916	-	-	-	-	-	-	-	-	-	-
218	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
225	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Labor		1,763	551	1,154	58	-	-	-	-	-	-	0	-	-	-
228	Retail 100%, Class = Net Plant		(661)	(543)	(21)	(97)	-	-	-	-	-	-	(0)	-	-	-
229	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
230	Total Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0
231	Total Construction Work in Progress Allocator		1.00000	0.75175	0.03121	0.21704	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
232																
233																
234	**Plant Held for Future Use**															
235	Production Base Demand		538	538	-	-	-	-	-	-	-	-	-	-	-	-
236	Production Peaking Demand		146	146	-	-	-	-	-	-	-	-	-	-	-	-
237	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-	-
238	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
239	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
240	Labor		257	80	168	8	-	-	-	-	-	-	0	-	-	-
241	Plant Held for Future Use Total		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
242	Plant Held for Future Use Allocator		1.00000	0.61002	0.13406	0.25592	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
243																
244																
245	**Working Capital**															
246	Production Base Demand		8,328	8,328	-	-	-	-	-	-	-	-	-	-	-	-
247	Production Intermediate Demand		867	867	-	-	-	-	-	-	-	-	-	-	-	-
248	Production Peaking Demand		946	946	-	-	-	-	-	-	-	-	-	-	-	-
249	Production Base Energy		17,834	-	17,834	-	-	-	-	-	-	-	-	-	-	-
250	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
251	Production Peaking Energy		14,994	-	14,994	-	-	-	-	-	-	-	-	-	-	-
252	Production Solar Demand		125	125	-	-	-	-	-	-	-	-	-	-	-	-
253	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	WTD O&M Expense		(28,116)	(8,025)	(19,115)	(976)	-	-	-	-	-	-	(0)	-	-	-
257	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Retail 100%, Class = Prod		(26,015)	(26,015)	-	-	-	-	-	-	-	-	-	-	-	-
259	Retail 100%, Class = Net Plant		26,342	21,640	848	3,853	-	-	-	-	-	-	0	-	-	-
260	Retail 100%, Class = T&D		(1,436)	(166)	-	(1,270)	-	-	-	-	-	-	(0)	-	-	-
261	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
262	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
263	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
264	Gross Prod Plant		(1,128)	(1,128)	-	-	-	-	-	-	-	-	-	-	-	-
265	Gross Total Plant		23,394	19,840	905	2,648	-	-	-	-	-	-	0	-	-	-
266	Gross Trans Plant		(523)	(60)	-	(463)	-	-	-	-	-	-	-	-	-	-
267	Total Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
268	Total Working Capital Allocator		1.00000	0.45916	0.43434	0.10648	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
269																
270																
271	**Total Rate Base**															
272	Gross Electric Plant in Service		1,592,730	1,350,798	61,644	180,263	0	0	0	0	0	0	25	0	0	0
273	Accumulated Depreciation		(564,352)	(505,971)	(28,522)	(29,850)	0	0	0	0	0	0	(8)	0	0	0
274	Net Electric Plant in Service		1,028,379	844,827	33,122	150,412	0	0	0	0	0	0	18	0	0	0
275	Construction Work in Progress		36,294	27,284	1,133	7,877	0	0	0	0	0	0	0	0	0	0
276	Plant Held for Future Use		1,253	764	168	321	0	0	0	0	0	0	0	0	0	0
277	Working Capital		35,611	16,351	15,467	3,792	0	0	0	0	0	0	1	0	0	0
278	Total Rate Base		1,101,536	889,225	49,890	162,402	0	0	0	0	0	0	19	0	0	0
279	Total Rate Base Allocator		1.00000	0.80726	0.04529	0.14743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
280																
281																
282	**Class Revenue**															
283	Retail Sales of Electric		189,401	132,162	37,066	19,635	-	-	-	-	-	-	4	-	-	533
284	Production Solar Demand		10,178	10,178	-	-	-	-	-	-	-	-	-	-	-	-
285	Lighting Facilities Revenue		-												-	
286	Retail Revenue		199,578	142,340	37,066	19,635	-	-	-	-	-	-	4	-	-	533
287	Wholesale 100%															
288	Total Class Revenue		199,578	142,340	37,066	19,635	0	0	0	0	0	0	4	0	0	533
289	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.71320	0.18572	0.09838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00267
290																
291	Function Allocator for Electric Revenue:															
292	Return + Pretax Op Exp		190,310	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	533
293	Less Lighting Facilities		-												-	
294	Return & Pretax Op Exp net of Lighting Fac. and Large Load Custor		190,310	135,147	36,645	17,980	-	-	-	-	-	-	4	-	-	533
295	Function Allocator for Electric Revenue		1.00000	0.71014	0.19256	0.09448	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00280
296																
297																
298	**Revenue Credits**															
299	Transmission		413	-	-	413	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	Large Load Customer by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
300	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
301	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
303	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
304	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
306	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-	-
307	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
308	Rate Base		30	24	1	4	-	-	-	-	-	-	0	-	-	-
309	Total Revenue Credits		443	24	1	418	0	0	0	0	0	0	0	0	0	0
310	Total Revenue Credits Allocator		1.00000	0.05454	0.00306	0.94239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
311																
312																
313	**O&M Expense**															
314	Production Demand															
315	Production Base Demand		4,148	4,148	-	-	-	-	-	-	-	-	-	-	-	-
316	Production Intermediate Demand		354	354	-	-	-	-	-	-	-	-	-	-	-	-
317	Production Peaking Demand		619	619	-	-	-	-	-	-	-	-	-	-	-	-
318	Production Solar Demand		1,692	1,692	-	-	-	-	-	-	-	-	-	-	-	-
319	Production Demand O&M Subtotal		6,812	6,812	0	0	0	0	0	0	0	0	0	0	0	0
320	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
321																
322	Production Energy															
323	Production Base Energy		16,241	-	16,241	-	-	-	-	-	-	-	-	-	-	-
324	Production Intermediate Energy		1,473	-	1,473	-	-	-	-	-	-	-	-	-	-	-
325	Production Peaking Energy		1,316	-	1,316	-	-	-	-	-	-	-	-	-	-	-
326	Production Solar Energy		1,230	-	1,230	-	-	-	-	-	-	-	-	-	-	-
327	Production Energy O&M Subtotal		20,261	0	20,261	0	0	0	0	0	0	0	0	0	0	0
328	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
329																
330	Production O&M Total		27,073	6,812	20,261	0	0	0	0	0	0	0	0	0	0	0
331	Production O&M Total Allocators		1.00000	0.25162	0.74838	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
332																
333	Transmission															
334	Production Base Demand		30	30	-	-	-	-	-	-	-	-	-	-	-	-
335	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-	-
336	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-	-
337	Production Solar Demand		17	17	-	-	-	-	-	-	-	-	-	-	-	-
338	Transmission		869	-	-	869	-	-	-	-	-	-	-	-	-	-
339	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Transmission - Radials		15	-	-	15	-	-	-	-	-	-	-	-	-	-
341	Transmission O&M Total		948	65	0	883	0	0	0	0	0	0	0	0	0	0
342	Transmission O&M Allocators		1.00000	0.06808	0.00000	0.93192	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
343																
344	Distribution															
345	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
348	Distribution Metering		1	-	-	-	-	-	-	-	-	-	1	-	-	-
349	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
350	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Distribution O&M Total		1	0	0	0	0	0	0	0	0	0	1	0	0	0
352	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
353																
354	Customer Accounting															
355	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Distribution Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
357	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
358	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
359	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	(1) Large Load Customer by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Subtransmission Capacity DEMAND	(8) Distribution Primary DEMAND	(9) Distribution Primary (MDS) CUSTOMER	(10) Distribution Secondary DEMAND	(11) Distribution Secondary (MDS) CUSTOMER	(12) Distribution Services CUSTOMER	(13) Metering CUSTOMER	(14) Interruptible Equipment CUSTOMER	(15) Lighting Facilities DIRECT	(16) Customer Billing/Info. CUSTOMER
360																
361	Customer Serv & Info.															
362	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
364	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
365																
366	Sales															
367	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
368	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
369	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
370																
371	Admin and General															
372	Labor		11,681	3,653	7,646	383	-	-	-	-	-	-	0	-	-	-
373	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Gross Total Plant		1,426	1,210	55	161	-	-	-	-	-	-	0	-	-	-
375	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
376	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-	-
377	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
379	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Admin & General O&M		13,108	4,863	7,701	544	0	0	0	0	0	0	0	0	0	0
381	Admin & General O&M Allocators		1.00000	0.37097	0.58752	0.04150	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
382																
383	Recoverable Clause O&M															
384	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
386	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
387																
388	Total O&M		41,130	11,739	27,962	1,427	0	0	0	0	0	0	1	0	0	0
389	Total O&M Allocators		1.00000	0.28542	0.67985	0.03471	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
390																
391	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		533													533
392	Total Adjusted O&M		41,663	11,739	27,962	1,427	-	-	-	-	-	-	1	-	-	533
393																
394																
395	**Depreciation Expense**															
396	Production Plant															
397	Production Base Demand		38,679	38,679	-	-	-	-	-	-	-	-	-	-	-	-
398	Production Intermediate Demand		2,734	2,734	-	-	-	-	-	-	-	-	-	-	-	-
399	Production Peaking Demand		3,847	3,847	-	-	-	-	-	-	-	-	-	-	-	-
400	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-	-
401	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
402	Production Plant Total		53,534	53,534	0	0	0	0	0	0	0	0	0	0	0	0
403	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
404																
405	Transmission Plant															
406	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-	-
407	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-	-
408	Production Peaking Demand		114	114	-	-	-	-	-	-	-	-	-	-	-	-
409	Production Solar Demand		130	130	-	-	-	-	-	-	-	-	-	-	-	-
410	Transmission		3,990	-	-	3,990	-	-	-	-	-	-	-	-	-	-
411	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
412	Transmission - Radials		117	-	-	117	-	-	-	-	-	-	-	-	-	-
413	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Transmission Plant Total		4,560	454	0	4,107	0	0	0	0	0	0	0	0	0	0
415	Transmission Plant Allocators		1.00000	0.09949	0.00000	0.90051	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
416																
417	Total Prod and Trans Plant		58,095	53,988	0	4,107	0	0	0	0	0	0	0	0	0	0
418	Prod and Trans Plant Allocators		1.00000	0.92931	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
419																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	Large Load Customer by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
420	Distribution Plant															
421	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
424	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
425	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-
426	Distribution Metering		2	-	-	-	-	-	-	-	-	-	2	-	-	-
427	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
428	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
429	Distribution Plant Total		2	0	0	0	0	0	0	0	0	0	2	0	0	0
430	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
431																
432	Total Trans and Dist Plant		4,562	454	0	4,107	0	0	0	0	0	0	2	0	0	0
433	Total Trans and Dist Plant Allocators		1.00000	0.09945	0.00000	0.90020	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00000
434																
435	Total Prod, Trans and Dist Plant		58,096	53,988	0	4,107	0	0	0	0	0	0	2	0	0	0
436	Total Prod, Trans and Dist Plant Allocators		1.00000	0.92929	0.00000	0.07069	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
437																
438	General & Intangible Plant															
439	Labor		6,490	2,029	4,248	213	-	-	-	-	-	-	0	-	-	-
440	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
441	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
442	General & Intangible Plant Total		6,490	2,029	4,248	213	0	0	0	0	0	0	0	0	0	0
443	General & Intangible Plant Allocators		1.00000	0.31270	0.65454	0.03275	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
444																
445	Energy Storage Plant															
446	Energy - Production Total Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Energy Storage Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
448	Energy Storage Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
449																
450	Other															
451	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Retail 100%, Class = Net Plant		73	60	2	11	-	-	-	-	-	-	0	-	-	-
454	Retail 100%, Class = T&D		8	1	-	7	-	-	-	-	-	-	0	-	-	-
455	Retail 100%, Class = Metering		0	-	-	-	-	-	-	-	-	-	0	-	-	-
456	Retail 100%, Class = Dist Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Retail 100%, Class = Prod		72	72	-	-	-	-	-	-	-	-	-	-	-	-
458	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Other Plant Total		153	133	2	18	0	0	0	0	0	0	0	0	0	0
461																
462	Total Depreciation Expense		64,739	56,150	4,250	4,337	0	0	0	0	0	0	2	0	0	0
463	Total Depreciation Expense Allocators		1.00000	0.86733	0.06565	0.06699	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
464																
465																
466	**Taxes Other than Income Tax**															
467	Labor		1,251	391	819	41	-	-	-	-	-	-	0	-	-	-
468	Net Total Plant		9,955	8,178	321	1,456	-	-	-	-	-	-	0	-	-	-
469	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
470	Subtransmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
472	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
473	Total Taxes Other		11,205	8,569	1,139	1,497	0	0	0	0	0	0	0	0	0	0
474	Total Taxes Other Allocator		1.00000	0.76472	0.10167	0.13359	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
475																
476																
477	**Income Tax Expense**															
478	Total Revenue	Line 13	200,022	142,364	37,068	20,053	0	0	0	0	0	0	4	0	0	533
479	Total Oper. Exp. Before Tax	Line 20	117,534	76,398	33,349	7,251	0	0	0	0	0	0	3	0	0	533

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

Line No.	Large Load Customer by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
480	Net Oper. Income (NOI) before Tax		82,488	65,966	3,718	12,802	0	0	0	0	0	0	1	0	0	0
481	Interest Expense	Line 8 x WACC	20,240	16,339	917	2,984	-	-	-	-	-	-	0	-	-	-
482	NOI Before Tax Less Interest	Ln 480 - Ln 481	62,248	49,627	2,802	9,818	-	-	-	-	-	-	1	-	-	-
483																
484	State Income Tax Expense															
485	Net Oper. Income Less Int. Exp.	Line 482	62,248	49,627	2,802	9,818	0	0	0	0	0	0	1	0	0	0
486	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
487	State Temporary Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-
488	State Taxable Income	Ln 485:487	24,679	17,765	1,348	5,566	0	0	0	0	0	0	0	0	0	0
489	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
490	State Income Tax (Cur.)	Ln 488 x Ln 489	1,357	977	74	306	-	-	-	-	-	-	0	-	-	-
491	State Income Tax (Def.)	Ln 487 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
492	State Portion of Direct Adjs.	JSS JSS Sch. 12	0	-	-	-	0	-	-	-	-	-	-	-	-	-
493	Total State Income Tax Exp.	Ln 490:492	3,494	2,789	157	548	-	-	-	-	-	-	0	-	-	-
494																
495	Federal Income Tax Expense															
496	Net Oper. Income Less Int. Exp.	Line 482	62,248	49,627	2,802	9,818	-	-	-	-	-	-	1	-	-	-
497	Fed & St Permanent Differences	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
498	Fed Temporary Differences	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
499	State Income Tax Exp. (Cur.)	Line 490	(1,357)	(977)	(74)	(306)	-	-	-	-	-	-	(0)	-	-	-
500	Fed. Taxable Income	Ln 496:499	24,554	17,833	1,321	5,399	-	-	-	-	-	-	0	-	-	-
501	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
502	Fed. Inc. Tax before Adjs. (Cur.)	Ln 500 x Ln 501	5,156	3,745	277	1,134	-	-	-	-	-	-	0	-	-	-
503	Current NOL Adjustment	JSS JSS Sch. 12	0	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Fed. Inc. Tax after Adjs. (Cur.)	Ln 502:503	5,156	3,745	277	1,134	-	-	-	-	-	-	0	-	-	-
505	Fed. Inc. Tax before Adjs. (Def.)	Ln 498 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
506	State Income Tax (Def.) Deduction	Ln 491 x Ln 501	(449)	(381)	(17)	(51)	-	-	-	-	-	-	(0)	-	-	-
507	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
508	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
509	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
510	Amort of Excess ADIT (EDIT)	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
511	Total Federal Income Tax Exp.	Ln 504:510	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
512																
513	Total Current Fed. & St. Income Tax	Ln 490 + Ln 504	6,514	4,722	352	1,440	-	-	-	-	-	-	0	-	-	-
514	Total Deferred Fed. & St. Income Tax	Ln 491 + Ln 505:506	9,589	8,132	371	1,085	-	-	-	-	-	-	0	-	-	-
515	Total Direct Adjs.	Ln 492 + Ln 509	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
516	Amort of Excess Fed. ADIT (EDIT)	Line 510	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
517	Total Amortization of ITC	Line 507	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
518	Total Amortization of PTC	Line 508	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
519	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
520	Total Income Tax Expense	Ln 513:519	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
521																
522	Effective Tax Rate	Ln 513:515 /Ln482	25.82%	25.85%	25.75%	25.68%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	0.00%	25.78%	0.00%	0.00%	0.00%
523																
524	**Income Tax Expense Based on Return**															
525	**Federal Income Tax (FIT) Calculation**															
526	Return on Rate Base	Line 26	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
527	Interest Expense	Line 8 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
528	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
529	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-
530	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
531	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
532	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
533	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
534	Temporary Diff Federal	JSS JSS Sch. 12	(37,621)	(31,907)	(1,456)	(4,258)	-	-	-	-	-	-	(1)	-	-	-
535	Deferred Tax Federal	Ln 534 x Ln 501	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
536	Base for FIT Computation	Ln 526:535	17,710	12,656	978	4,074	-	-	-	-	-	-	0	-	-	-
537	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
538	Net FIT Allowable	Ln 536 x Ln 537	4,708	3,364	260	1,083	-	-	-	-	-	-	0	-	-	-
539	Federal Portion of Direct Adjs.	JSS JSS Sch. 12	(31)	(26)	(1)	(3)	-	-	-	-	-	-	(0)	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

SCHEDULE NO. 1K
LARGE LOAD CUSTOMER BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**Large Load Customer by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Subtransmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
540	Federal Income Tax (ITC)	JSS JSS Sch. 12	(80)	(68)	(3)	(9)	-	-	-	-	-	-	(0)	-	-	-
541	Federal Income Tax (PTC)	JSS JSS Sch. 12	(4,487)	(4,022)	(227)	(237)	-	-	-	-	-	-	(0)	-	-	-
542	Amort of Excess ADIT	JSS JSS Sch. 12	(1,332)	(1,130)	(52)	(151)	-	-	-	-	-	-	(0)	-	-	-
543	Total FIT before Adding Deferred	Ln 538:542	(1,222)	(1,882)	(23)	682	-	-	-	-	-	-	0	-	-	-
544	Total FIT - Deferred	Line 535	7,901	6,700	306	894	-	-	-	-	-	-	0	-	-	-
545	Total FIT - Current & Deferred	Ln 543:544	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
546																
547	**State Income Tax (SIT) Calculation**															
548	NOIBT	Line 44	72,776	58,749	3,296	10,729	-	-	-	-	-	-	1	-	-	-
549	Interest Expense	Line 27 x WACC	(20,240)	(16,339)	(917)	(2,984)	-	-	-	-	-	-	(0)	-	-	-
550	Permanent Diff Fed & State	JSS JSS Sch. 12	1,285	1,090	50	145	-	-	-	-	-	-	0	-	-	-
551	Temporary State Differences	JSS JSS Sch. 12	(38,854)	(32,952)	(1,504)	(4,397)	-	-	-	-	-	-	(1)	-	-	-
552	State Deferred Tax	Ln 551 x Ln 489	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
553	Net FIT Allowable	Line 545	6,679	4,819	283	1,577	-	-	-	-	-	-	0	-	-	-
554	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
555	Base for SIT Computation	Ln 548:554	23,322	16,788	1,273	5,260	-	-	-	-	-	-	0	-	-	-
556	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
557	Total SIT before Adding Deferred	Ln 555 x Ln 556	1,357	977	74	306	-	-	-	-	-	-	0	-	-	-
558	Total SIT - Deferred	Line 552	2,137	1,812	83	242	-	-	-	-	-	-	0	-	-	-
559	Total SIT - Current & Deferred	Ln 557:558	3,494	2,789	157	548	-	-	-	-	-	-	0	-	-	-
560																
561	Parent Debt Tax Adjustment	JSS JSS Sch. 12	(461)	(391)	(18)	(52)	-	-	-	-	-	-	(0)	-	-	-
562																
563	Total FIT & SIT Based on Return	Lines 545,559	9,712	7,217	422	2,072	-	-	-	-	-	-	0	-	-	-
564	Total Income Tax Allocator		1.00000	0.74311	0.04348	0.21339	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000
565																
566																

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1) Production Base Demand	(2) Production Intermediate Demand	(3) Production Peaking Demand	(4) Production Solar Demand	(5) Production Base Energy	(6) Production Intermediate Energy	(7) Production Peaking Energy	(8) Production Solar Energy	(9) Energy Avg Rate Sales	(10) Energy - Production Total Sales	(11) Transmission	(12) Subtransmission	(13) Transmission - Radials	(14) Distribution Primary	(15) Distribution Primary (MDS)
1	**Retail Separation Factors**	1.00000	0.95212	0.97632	1.00000	1.00000	0.93990	0.97934	1.00000	1.00000	0.99712	0.70369	0.70369	1.00000	1.00000	1.00000
2																
3	**Class Allocation Factors**															
4	- Residential	0.53527	0.53527	0.53527	0.53527	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	0.56251	0.63872	0.56251	0.65088	0.87267
5	- Gen Service Non Demand	0.04658	0.04658	0.04658	0.04658	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	0.04678	0.05312	0.04678	0.05772	0.06440
6	- Gen Service 100% L.F.	0.00325	0.00325	0.00325	0.00325	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	0.00289	0.00328	0.00289	0.00264	0.00728
7	- Gen Service Demand	0.24512	0.24512	0.24512	0.24512	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	0.23489	0.26671	0.23489	0.25550	0.02394
8	- Large Load Customer	0.12714	0.12714	0.12714	0.12714	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	0.11667	-	0.11667	-	-
9	- Gen Service Curtailable	0.00101	0.00101	0.00101	0.00101	0.00135	0.00135	0.00135	0.00135	0.00135	0.00135	0.00090	0.00102	0.00090	0.00105	0.00000
10	- Gen Service Interruptible	0.03967	0.03967	0.03967	0.03967	0.05340	0.05340	0.05340	0.05340	0.05340	0.05340	0.03508	0.03682	0.03508	0.02341	0.00007
11	- Lighting Energy	0.00196	0.00196	0.00196	0.00196	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00030	0.00034	0.00030	0.00879	0.03164
12	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																
15	**Functional Allocation Factors**															
16	- Production Capacity	1.00000	1.00000	1.00000	1.00000											
17	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000	1.00000					
18	- Transmission Capacity											1.00000		1.00000		
19	- Subtransmission Capacity												1.00000			
20	- Distribution Primary														1.00000	
21	- Distribution Primary (MDS)															1.00000
22	- Distribution Secondary															
23	- Distribution Secondary (MDS)															
24	- Distribution Services															
25	- Metering															
26	- Interruptible Equipment															
27	- Lighting Facilities															
28	- Customer Billing/Info.															
29	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
30																
31	**Residential**															
32	- Production Capacity	0.53527	0.53527	0.53527	0.53527	-	-	-	-	-	-	-	-	-	-	-
33	- Production Energy	-	-	-	-	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	-	-	-	-	-
34	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.56251	-	0.56251	-	-
35	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.63872	-	-	-
36	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.65088	-
37	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.87267
38	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45		0.53527	0.53527	0.53527	0.53527	0.45357	0.45357	0.45357	0.45357	0.45357	0.45357	0.56251	0.63872	0.56251	0.65088	0.87267
46																
47	**Gen Service Non Demand**															
48	- Production Capacity	0.04658	0.04658	0.04658	0.04658	-	-	-	-	-	-	-	-	-	-	-
49	- Production Energy	-	-	-	-	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	-	-	-	-	-
50	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.04678	-	0.04678	-	-
51	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05312	-	-	-
52	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05772	-
53	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06440
54	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1) Production Base Demand	(2) Production Intermediate Demand	(3) Production Peaking Demand	(4) Production Solar Demand	(5) Production Base Energy	(6) Production Intermediate Energy	(7) Production Peaking Energy	(8) Production Solar Energy	(9) Energy Avg Rate Sales	(10) Energy - Production Total Sales	(11) Transmission	(12) Subtransmission	(13) Transmission - Radials	(14) Distribution Primary	(15) Distribution Primary (MDS)
61		0.04658	0.04658	0.04658	0.04658	0.04599	0.04599	0.04599	0.04599	0.04599	0.04599	0.04678	0.05312	0.04678	0.05772	0.06440
62																
63	**Gen Service 100% L.F.**															
64	- Production Capacity	0.00325	0.00325	0.00325	0.00325	-	-	-	-	-	-	-	-	-	-	-
65	- Production Energy	-	-	-	-	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	-	-	-	-	-
66	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00289	-	0.00289	-	-
67	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00328	-	-	-
68	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00264	-
69	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00728
70	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77		0.00325	0.00325	0.00325	0.00325	0.00436	0.00436	0.00436	0.00436	0.00436	0.00436	0.00289	0.00328	0.00289	0.00264	0.00728
78																
79	**Gen Service Demand**															
80	- Production Capacity	0.24512	0.24512	0.24512	0.24512	-	-	-	-	-	-	-	-	-	-	-
81	- Production Energy	-	-	-	-	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	-	-	-	-	-
82	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.23489	-	0.23489	-	-
83	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.26671	-	-	-
84	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.25550	-
85	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02394
86	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93		0.24512	0.24512	0.24512	0.24512	0.27584	0.27584	0.27584	0.27584	0.27584	0.27584	0.23489	0.26671	0.23489	0.25550	0.02394
94																
95	**Large Load Customer**															
96	- Production Capacity	0.12714	0.12714	0.12714	0.12714	-	-	-	-	-	-	-	-	-	-	-
97	- Production Energy	-	-	-	-	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	-	-	-	-	-
98	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.11667	-	0.11667	-	-
99	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109		0.12714	0.12714	0.12714	0.12714	0.15855	0.15855	0.15855	0.15855	0.15855	0.15855	0.11667	-	0.11667	-	-
110																
111	**Gen Service Curtailable**															
112	- Production Capacity	0.00101	0.00101	0.00101	0.00101	-	-	-	-	-	-	-	-	-	-	-
113	- Production Energy	-	-	-	-	0.00135	0.00135	0.00135	0.00135	0.00135	0.00135	-	-	-	-	-
114	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00090	-	0.00090	-	-
115	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00102	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00105	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00000
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1) Production Base Demand	(2) Production Intermediate Demand	(3) Production Peaking Demand	(4) Production Solar Demand	(5) Production Base Energy	(6) Production Intermediate Energy	(7) Production Peaking Energy	(8) Production Solar Energy	(9) Energy Avg Rate Sales	(10) Energy - Production Total Sales	(11) Transmission	(12) Subtransmission	(13) Transmission - Radials	(14) Distribution Primary	(15) Distribution Primary (MDS)
122	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125		0.00101	0.00101	0.00101	0.00101	0.00135	0.00135	0.00135	0.00135	0.00135	0.00135	0.00090	0.00102	0.00090	0.00105	0.00000
126																
127	**Gen Service Interruptible**															
128	- Production Capacity	0.03967	0.03967	0.03967	0.03967	-	-	-	-	-	-	-	-	-	-	-
129	- Production Energy	-	-	-	-	0.05340	0.05340	0.05340	0.05340	0.05340	0.05340	-	-	-	-	-
130	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.03508	-	0.03508	-	-
131	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.03682	-	-	-
132	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02341	-
133	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00007
134	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141		0.03967	0.03967	0.03967	0.03967	0.05340	0.05340	0.05340	0.05340	0.05340	0.05340	0.03508	0.03682	0.03508	0.02341	0.00007
142																
143	**Lighting Energy**															
144	- Production Capacity	0.00196	0.00196	0.00196	0.00196	-	-	-	-	-	-	-	-	-	-	-
145	- Production Energy	-	-	-	-	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	-	-	-	-	-
146	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	0.00030	-	0.00030	-	-
147	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00034	-	-	-
148	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00879	-
149	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03164
150	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157		0.00196	0.00196	0.00196	0.00196	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00030	0.00034	0.00030	0.00879	0.03164
158																
159	**Lighting Facilities**															
160	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174																
175	**Check Totals**															
176	- Production Capacity	1.00000	1.00000	1.00000	1.00000	-	-	-	-	-	-	-	-	-	-	-
177	- Production Energy	-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	-	-	-	-	-
178	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	1.00000	-	1.00000	-	-
179	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	1.00000	-	-	-
180	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000	-
181	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00000
182	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION FACTORS
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD, NO MDS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Energy - Production Total Sales	Transmission	Subtransmission	Transmission - Radials	Distribution Primary	Distribution Primary (MDS)
183	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
185	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
187	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
189		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
190																
191	**Check Totals**															
192	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

(1)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Line No.	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant
ALLOCATORS Jurisdiction / Class / Function																		
1 **Retail Separation Factors**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.97366	0.99577	0.71409	0.88912	1.00000
2																		
3 **Class Allocation Factors**																		
4 - Residential	0.78356	0.87293	0.87293	0.80526	-	-	0.87267	1.00000	1.00000	0.80526	0.53527	0.67341	0.67341	0.61385	0.53527	0.60903	0.55794	0.65110
5 - Gen Service Non Demand	0.06391	0.06434	0.06434	0.08294	-	-	0.06440			0.08294	0.04658	0.06883	0.06883	0.05266	0.04658	0.05073	0.04786	0.05600
6 - Gen Service 100% L.F.	0.00129	0.00728	0.00728	0.00708	-	-	0.00728			0.00708	0.00325	0.00314	0.00314	0.00434	0.00325	0.00314	0.00322	0.00264
7 - Gen Service Demand	0.14255	0.02376	0.02376	0.06968	-	-	0.02394			0.06968	0.24512	0.22423	0.22423	0.19186	0.24512	0.25518	0.24821	0.17988
8 - Large Load Customer	-	-	-	0.00005	-	-	-			0.00005	0.12714	-	-	0.07611	0.12714	0.04420	0.10165	0.00000
9 - Gen Service Curtailable	-	0.00000	0.00000	0.00022	-	-	0.00000			0.00022	0.00101	0.00071	0.00071	0.00080	0.00101	0.00098	0.00100	0.00059
10 - Gen Service Interruptible	0.00438	0.00003	0.00003	0.00194	1.00000	-	0.00007			0.00194	0.03967	0.02568	0.02568	0.02947	0.03967	0.03635	0.03865	0.01479
11 - Lighting Energy	0.00430	0.03165	0.03165	0.03283	-	-	0.03164			0.03283	0.00196	0.00399	0.00399	0.01174	0.00196	0.00039	0.00148	0.00979
12 - Lighting Facilities	-	-	-	-	-	1.00000	-			-	-	-	-	0.01917	-	-	-	0.08520
13 **Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14																		
15 **Functional Allocation Factors**																		
16 - Production Capacity											1.00000	0.36460	0.36531	0.18719	1.00000	0.04011	0.70497	-
17 - Production Energy												0.07928	0.12894	0.31421	-	-	-	-
18 - Transmission Capacity												0.05286	0.10672	0.02137	-	0.33516	0.10302	-
19 - Subtransmission Capacity												0.10019	-	0.03194	-	0.62472	0.19201	-
20 - Distribution Primary												0.19827	0.16145	0.12318	-	-	-	0.54754
21 - Distribution Primary (MDS)												-	-	-	-	-	-	-
22 - Distribution Secondary	1.00000								1.00000			0.08535	0.07613	0.05494	-	-	-	0.24420
23 - Distribution Secondary (MDS)		1.00000										-	-	-	-	-	-	-
24 - Distribution Services			1.00000									0.02491	0.02368	0.01639	-	-	-	0.07285
25 - Metering				1.00000						1.00000		0.02696	0.03159	0.01161	-	-	-	0.04940
26 - Interruptible Equipment					1.00000							0.00017	0.00008	0.00018	-	-	-	0.00081
27 - Lighting Facilities						1.00000						-	-	0.01917	-	-	-	0.08520
28 - Customer Billing/Info.							1.00000	1.00000				0.06741	0.10611	0.21983	-	-	-	-
29 **Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
30																		
31 **Residential**																		
32 - Production Capacity	-	-	-	-	-	-	-	-	-	-	0.53527	0.24553	0.24600	0.10020	0.53527	0.02147	0.37735	-
33 - Production Energy	-	-	-	-	-	-	-	-	-	-	-	0.05339	0.08683	0.14251	-	-	-	-
34 - Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.03560	0.07187	0.01202	-	0.18853	0.05795	-
35 - Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.06747	-	0.02040	-	0.39902	0.12264	-
36 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	0.13352	0.10872	0.08017	-	-	-	0.35638
37 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 - Distribution Secondary	0.78356	-	-	-	-	-	-	-	1.00000	-	-	0.05748	0.05127	0.04305	-	-	-	0.19135
39 - Distribution Secondary (MDS)	-	0.87293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 - Distribution Services	-	-	0.87293	-	-	-	-	-	-	-	-	0.01677	0.01595	0.01431	-	-	-	0.06359
41 - Metering	-	-	-	0.80526	-	-	-	-	-	0.80526	-	0.01815	0.02127	0.00935	-	-	-	0.03978
42 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00011	0.00005	-	-	-	-	-
43 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 - Customer Billing/Info.	-	-	-	-	-	-	0.87267	1.00000	-	-	-	0.04540	0.07146	0.19184	-	-	-	-
45	0.78356	0.87293	0.87293	0.80526	-	-	0.87267	1.00000	1.00000	0.80526	0.53527	0.67341	0.67341	0.61385	0.53527	0.60903	0.55794	0.65110
46																		
47 **Gen Service Non Demand**																		
48 - Production Capacity	-	-	-	-	-	-	-	-	-	-	0.04658	0.02509	0.02514	0.00872	0.04658	0.00187	0.03284	-
49 - Production Energy	-	-	-	-	-	-	-	-	-	-	-	0.00546	0.00887	0.01445	-	-	-	-
50 - Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00364	0.00734	0.00100	-	0.01568	0.00482	-
51 - Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00690	-	0.00170	-	0.03319	0.01020	-
52 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	0.01365	0.01111	0.00711	-	-	-	0.03161
53 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 - Distribution Secondary	0.06391	-	-	-	-	-	-	-	-	-	-	0.00587	0.00524	0.00351	-	-	-	0.01561
55 - Distribution Secondary (MDS)	-	0.06434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 - Distribution Services	-	-	0.06434	-	-	-	-	-	-	-	-	0.00171	0.00163	0.00105	-	-	-	0.00469
57 - Metering	-	-	-	0.08294	-	-	-	-	-	0.08294	-	0.00186	0.00217	0.00096	-	-	-	0.00410
58 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00001	0.00001	-	-	-	-	-
59 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - Customer Billing/Info.	-	-	-	-	-	-	0.06440	-	-	-	-	0.00464	0.00730	0.01416	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
			Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant
61			0.06391	0.06434	0.06434	0.08294	-	-	0.06440	-	-	0.08294	0.04658	0.06883	0.06883	0.05266	0.04658	0.05073	0.04786	0.05600
62																				
63	**Gen Service 100% L.F.**																			
64	- Production Capacity		-	-	-	-	-	-	-	-	-	-	0.00325	0.00115	0.00115	0.00061	0.00325	0.00013	0.00229	-
65	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	0.00025	0.00041	0.00137	-	-	-	-
66	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00017	0.00034	0.00006	-	0.00097	0.00030	-
67	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00031	-	0.00010	-	0.00205	0.00063	-
68	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	0.00062	0.00051	0.00033	-	-	-	0.00145
69	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	- Distribution Secondary		0.00129	-	-	-	-	-	-	-	-	-	-	0.00027	0.00024	0.00007	-	-	-	0.00032
71	- Distribution Secondary (MDS)		-	0.00728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	- Distribution Services		-	-	0.00728	-	-	-	-	-	-	-	-	0.00008	0.00007	0.00012	-	-	-	0.00053
73	- Metering		-	-	-	0.00708	-	-	-	-	-	0.00708	-	0.00008	0.00010	0.00008	-	-	-	0.00035
74	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-
75	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.		-	-	-	-	-	-	0.00728	-	-	-	-	0.00021	0.00033	0.00160	-	-	-	-
77			0.00129	0.00728	0.00728	0.00708	-	-	0.00728	-	-	0.00708	0.00325	0.00314	0.00314	0.00434	0.00325	0.00314	0.00322	0.00264
78																				
79	**Gen Service Demand**																			
80	- Production Capacity		-	-	-	-	-	-	-	-	-	-	0.24512	0.08176	0.08191	0.04588	0.24512	0.00983	0.17280	-
81	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	0.01778	0.02891	0.08667	-	-	-	-
82	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.01185	0.02393	0.00502	-	0.07873	0.02420	-
83	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.02247	-	0.00852	-	0.16662	0.05121	-
84	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	0.04446	0.03620	0.03147	-	-	-	0.13989
85	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- Distribution Secondary		0.14255	-	-	-	-	-	-	-	-	-	-	0.01914	0.01707	0.00783	-	-	-	0.03481
87	- Distribution Secondary (MDS)		-	0.02376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Services		-	-	0.02376	-	-	-	-	-	-	-	-	0.00558	0.00531	0.00039	-	-	-	0.00173
89	- Metering		-	-	-	0.06968	-	-	-	-	-	0.06968	-	0.00604	0.00708	0.00081	-	-	-	0.00344
90	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	0.00004	0.00002	-	-	-	-	-
91	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.		-	-	-	-	-	-	0.02394	-	-	-	-	0.01512	0.02379	0.00526	-	-	-	-
93			0.14255	0.02376	0.02376	0.06968	-	-	0.02394	-	-	0.06968	0.24512	0.22423	0.22423	0.19186	0.24512	0.25518	0.24821	0.17988
94																				
95	**Large Load Customer**																			
96	- Production Capacity		-	-	-	-	-	-	-	-	-	-	0.12714	-	-	0.02380	0.12714	0.00510	0.08963	-
97	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	0.04982	-	-	-	-
98	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00249	-	0.03910	0.01202	-
99	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Metering		-	-	-	0.00005	-	-	-	-	-	0.00005	-	-	-	0.00000	-	-	-	0.00000
106	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109			-	-	-	0.00005	-	-	-	-	-	0.00005	0.12714	-	-	0.07611	0.12714	0.04420	0.10165	0.00000
110																				
111	**Gen Service Curtailable**																			
112	- Production Capacity		-	-	-	-	-	-	-	-	-	-	0.00101	0.00026	0.00026	0.00019	0.00101	0.00004	0.00071	-
113	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	0.00006	0.00009	0.00042	-	-	-	-
114	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00004	0.00008	0.00002	-	0.00030	0.00009	-
115	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00007	-	0.00003	-	0.00064	0.00020	-
116	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	0.00014	0.00012	0.00013	-	-	-	0.00058
117	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	0.00006	0.00005	-	-	-	-	-
119	- Distribution Secondary (MDS)		-	0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Distribution Services		-	-	0.00000	-	-	-	-	-	-	-	-	0.00002	0.00002	0.00000	-	-	-	0.00000
121	- Metering		-	-	-	0.00022	-	-	-	-	-	0.00022	-	0.00002	0.00002	0.00000	-	-	-	0.00001

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

Line No.	(1) ALLOCATORS Jurisdiction / Class / Function	(17) Distribution Secondary	(18) Distribution Secondary (MDS)	(19) Distribution Service	(20) Distribution Metering	(21) Distribution IS Equipment	(22) Lighting Facilities	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) Retail Sales of Electric	(29) Present Revenue	(30) Labor	(31) Gross Prod Plant	(32) Gross Trans Plant	(33) Gross Prod & Trans Plant	(34) Gross Dist Plant
122	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-
123	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	- Customer Billing/Info.	-	-	-	-	-	-	0.00000	-	-	-	-	0.00005	0.00008	0.00000	-	-	-	-
125		-	0.00000	0.00000	0.00022	-	-	0.00000	-	-	0.00022	0.00101	0.00071	0.00071	0.00080	0.00101	0.00098	0.00100	0.00059
126																			
127	**Gen Service Interruptible**																		
128	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.03967	0.00936	0.00938	0.00743	0.03967	0.00159	0.02797	-
129	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	0.00204	0.00331	0.01678	-	-	-	-
130	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00136	0.00274	0.00075	-	0.01176	0.00361	-
131	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00257	-	0.00118	-	0.02300	0.00707	-
132	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	0.00509	0.00415	0.00288	-	-	-	0.01282
133	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Distribution Secondary	0.00438	-	-	-	-	-	-	-	-	-	-	0.00219	0.00196	0.00024	-	-	-	0.00107
135	- Distribution Secondary (MDS)	-	0.00003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Distribution Services	-	-	0.00003	-	-	-	-	-	-	-	-	0.00064	0.00061	0.00000	-	-	-	0.00000
137	- Metering	-	-	-	0.00194	-	-	-	-	-	0.00194	-	0.00069	0.00081	0.00002	-	-	-	0.00010
138	- Interruptible Equipment	-	-	-	-	1.00000	-	-	-	-	-	-	0.00000	0.00000	0.00018	-	-	-	0.00081
139	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	- Customer Billing/Info.	-	-	-	-	-	-	0.00007	-	-	-	-	0.00173	0.00273	0.00002	-	-	-	-
141		0.00438	0.00003	0.00003	0.00194	1.00000	-	0.00007	-	-	0.00194	0.03967	0.02568	0.02568	0.02947	0.03967	0.03635	0.03865	0.01479
142																			
143	**Lighting Energy**																		
144	- Production Capacity	-	-	-	-	-	-	-	-	-	-	0.00196	0.00145	0.00146	0.00037	0.00196	0.00008	0.00138	-
145	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	0.00032	0.00051	0.00218	-	-	-	-
146	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00021	0.00043	0.00001	-	0.00010	0.00003	-
147	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00040	-	0.00001	-	0.00021	0.00007	-
148	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	0.00079	0.00064	0.00108	-	-	-	0.00481
149	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	- Distribution Secondary	0.00430	-	-	-	-	-	-	-	-	-	-	0.00034	0.00030	0.00024	-	-	-	0.00105
151	- Distribution Secondary (MDS)	-	0.03165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	- Distribution Services	-	-	0.03165	-	-	-	-	-	-	-	-	0.00010	0.00009	0.00052	-	-	-	0.00231
153	- Metering	-	-	-	0.03283	-	-	-	-	-	0.03283	-	0.00011	0.00013	0.00038	-	-	-	0.00162
154	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	0.00000	0.00000	-	-	-	-	-
155	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	- Customer Billing/Info.	-	-	-	-	-	-	0.03164	-	-	-	-	0.00027	0.00042	0.00696	-	-	-	-
157		0.00430	0.03165	0.03165	0.03283	-	-	0.03164	-	-	0.03283	0.00196	0.00399	0.00399	0.01174	0.00196	0.00039	0.00148	0.00979
158																			
159	**Lighting Facilities**																		
160	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	- Lighting Facilities	-	-	-	-	-	1.00000	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520
172	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173		-	-	-	-	-	1.00000	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520
174																			
175	**Check Totals**																		
176	- Production Capacity	-	-	-	-	-	-	-	-	-	-	1.00000	0.36460	0.36531	0.18719	1.00000	0.04011	0.70497	-
177	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	0.07928	0.12894	0.31421	-	-	-	-
178	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05286	0.10672	0.02137	-	0.33516	0.10302	-
179	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	0.10019	-	0.03194	-	0.62472	0.19201	-
180	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	0.19827	0.16145	0.12318	-	-	-	0.54754
181	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182	- Distribution Secondary	1.00000	-	-	-	-	-	-	-	1.00000	-	-	0.08535	0.07613	0.05494	-	-	-	0.24420

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

(1)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	Retail Sales of Electric	Present Revenue	Labor	Gross Prod Plant	Gross Trans Plant	Gross Prod & Trans Plant	Gross Dist Plant
183	- Distribution Secondary (MDS)	-	1.00000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	- Distribution Services	-	-	1.00000	-	-	-	-	-	-	-	-	0.02491	0.02368	0.01639	-	-	-	0.07285
185	- Metering	-	-	-	1.00000	-	-	-	-	-	1.00000	-	0.02696	0.03159	0.01161	-	-	-	0.04940
186	- Interruptible Equipment	-	-	-	-	1.00000	-	-	-	-	-	-	0.00017	0.00008	0.00018	-	-	-	0.00081
187	- Lighting Facilities	-	-	-	-	-	1.00000	-	-	-	-	-	-	-	0.01917	-	-	-	0.08520
188	- Customer Billing/Info.	-	-	-	-	-	-	1.00000	1.00000	-	-	-	0.06741	0.10611	0.21983	-	-	-	-
189		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
190																			
191	**Check Totals**																		
192	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	0.000000	-	-	-	-	-
194	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
204	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205		-	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-	-	-	-

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

(1)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Line No.	Gross Trans & Dist Plant	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
ALLOCATORS Jurisdiction / Class / Function											
1 **Retail Separation Factors**	0.88661	0.92965	0.93203	0.92138	1.00000	1.00000	1.00000	1.00000	1.00000	0.92215	0.97315
2											
3 **Class Allocation Factors**											
4 - Residential	0.63765	0.59478	0.59676	0.60249	0.60249	0.53527	0.78356	0.87293	0.63765	0.60326	0.62172
5 - Gen Service Non Demand	0.05431	0.05108	0.05120	0.05167	0.05167	0.04658	0.06391	0.06434	0.05431	0.05173	0.05316
6 - Gen Service 100% L.F.	0.00280	0.00299	0.00307	0.00303	0.00303	0.00325	0.00129	0.00728	0.00280	0.00305	0.00445
7 - Gen Service Demand	0.20395	0.22119	0.21902	0.22086	0.22086	0.24512	0.14255	0.02376	0.20395	0.22095	0.18457
8 - Large Load Customer	0.01413	0.06145	0.06192	0.05566	0.05566	0.12714	-	-	0.01413	0.05580	0.07105
9 - Gen Service Curtailable	0.00071	0.00084	0.00083	0.00084	0.00084	0.00101	-	0.00000	0.00071	0.00084	0.00076
10 - Gen Service Interruptible	0.02168	0.02922	0.02912	0.02862	0.02862	0.03967	0.00438	0.00003	0.02168	0.02873	0.02800
11 - Lighting Energy	0.00678	0.00476	0.00520	0.00519	0.00519	0.00196	0.00430	0.03165	0.00678	0.00526	0.01259
12 - Lighting Facilities	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
13 **Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14											
15 **Functional Allocation Factors**											
16 - Production Capacity	0.01282	0.42617	0.41304	0.35966	0.35966	1.00000	-	-	0.01282	0.35430	0.15951
17 - Production Energy	-	-	0.01512	0.01131	0.01131	-	-	-	-	0.01594	0.30468
18 - Transmission Capacity	0.10713	0.06227	0.06007	0.06978	0.06978	-	-	-	0.10713	0.07052	0.02114
19 - Subtransmission Capacity	0.19968	0.11607	0.11158	0.13465	0.13465	-	-	-	0.19968	0.13638	0.03762
20 - Distribution Primary	0.37252	0.21654	0.21122	0.24055	0.24055	-	-	-	0.37252	0.23902	0.12317
21 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
22 - Distribution Secondary	0.16615	0.09658	0.09421	0.09556	0.09556	-	1.00000	-	0.16615	0.09446	0.05132
23 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	1.00000	-	-	-
24 - Distribution Services	0.04956	0.02881	0.02810	0.02686	0.02686	-	-	-	0.04956	0.02575	0.02279
25 - Metering	0.03361	0.01954	0.01908	0.01841	0.01841	-	-	-	0.03361	0.01825	0.02129
26 - Interruptible Equipment	0.00055	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
27 - Lighting Facilities	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
28 - Customer Billing/Info.	-	-	0.01440	0.01131	0.01131	-	-	-	-	0.01472	0.23469
29 **Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
30											
31 **Residential**											
32 - Production Capacity	0.00686	0.22811	0.22109	0.19252	0.19252	0.53527	-	-	0.00686	0.18965	0.08538
33 - Production Energy	-	-	0.00686	0.00513	0.00513	-	-	-	-	0.00723	0.13819
34 - Transmission Capacity	0.06026	0.03503	0.03379	0.03925	0.03925	-	-	-	0.06026	0.03967	0.01189
35 - Subtransmission Capacity	0.12754	0.07414	0.07127	0.08600	0.08600	-	-	-	0.12754	0.08711	0.02403
36 - Distribution Primary	0.24247	0.14094	0.13748	0.15657	0.15657	-	-	-	0.24247	0.15557	0.08017
37 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
38 - Distribution Secondary	0.13018	0.07567	0.07382	0.07487	0.07487	-	0.78356	-	0.13018	0.07402	0.04021
39 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.87293	-	-	-
40 - Distribution Services	0.04326	0.02515	0.02453	0.02345	0.02345	-	-	-	0.04326	0.02248	0.01990
41 - Metering	0.02707	0.01573	0.01537	0.01483	0.01483	-	-	-	0.02707	0.01470	0.01715
42 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
43 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
44 - Customer Billing/Info.	-	-	0.01257	0.00987	0.00987	-	-	-	-	0.01284	0.20481
45	0.63765	0.59478	0.59676	0.60249	0.60249	0.53527	0.78356	0.87293	0.63765	0.60326	0.62172
46											
47 **Gen Service Non Demand**											
48 - Production Capacity	0.00060	0.01985	0.01924	0.01675	0.01675	0.04658	-	-	0.00060	0.01650	0.00743
49 - Production Energy	-	-	0.00070	0.00052	0.00052	-	-	-	-	0.00073	0.01401
50 - Transmission Capacity	0.00501	0.00291	0.00281	0.00326	0.00326	-	-	-	0.00501	0.00330	0.00099
51 - Subtransmission Capacity	0.01061	0.00617	0.00593	0.00715	0.00715	-	-	-	0.01061	0.00724	0.00200
52 - Distribution Primary	0.02150	0.01250	0.01219	0.01389	0.01389	-	-	-	0.02150	0.01380	0.00711
53 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
54 - Distribution Secondary	0.01062	0.00617	0.00602	0.00611	0.00611	-	0.06391	-	0.01062	0.00604	0.00328
55 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.06434	-	-	-
56 - Distribution Services	0.00319	0.00185	0.00181	0.00173	0.00173	-	-	-	0.00319	0.00166	0.00147
57 - Metering	0.00279	0.00162	0.00158	0.00153	0.00153	-	-	-	0.00279	0.00151	0.00177
58 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
59 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
60 - Customer Billing/Info.	-	-	0.00093	0.00073	0.00073	-	-	-	-	0.00095	0.01511

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1) (35) Gross Trans & Dist Plant	(36) Gross Prod, Trans & Dist Plant	(37) Gross Total Plant	(38) Net Total Plant	(39) Retail 100%, Class = Net Plant	(40) Retail 100%, Class = Prod	(41) Retail 100%, Class = Dist Secondary	(42) Retail 100%, Class = Dist Secondary (MDS)	(43) Retail 100%, Class = T&D	(44) Rate Base	(45) WTD O&M Expense
61		0.05431	0.05108	0.05120	0.05167	0.05167	0.04658	0.06391	0.06434	0.05431	0.05173	0.05316
62												
63	**Gen Service 100% L.F.**											
64	- Production Capacity	0.00004	0.00139	0.00134	0.00117	0.00117	0.00325	-	-	0.00004	0.00115	0.00052
65	- Production Energy	-	-	0.00007	0.00005	0.00005	-	-	-	-	0.00007	0.00133
66	- Transmission Capacity	0.00031	0.00018	0.00017	0.00020	0.00020	-	-	-	0.00031	0.00020	0.00006
67	- Subtransmission Capacity	0.00065	0.00038	0.00037	0.00044	0.00044	-	-	-	0.00065	0.00045	0.00012
68	- Distribution Primary	0.00099	0.00057	0.00056	0.00064	0.00064	-	-	-	0.00099	0.00063	0.00033
69	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
70	- Distribution Secondary	0.00022	0.00013	0.00012	0.00012	0.00012	-	0.00129	-	0.00022	0.00012	0.00007
71	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.00728	-	-	-
72	- Distribution Services	0.00036	0.00021	0.00020	0.00020	0.00020	-	-	-	0.00036	0.00019	0.00017
73	- Metering	0.00024	0.00014	0.00014	0.00013	0.00013	-	-	-	0.00024	0.00013	0.00015
74	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
75	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
76	- Customer Billing/Info.	-	-	0.00010	0.00008	0.00008	-	-	-	-	0.00011	0.00171
77		0.00280	0.00299	0.00307	0.00303	0.00303	0.00325	0.00129	0.00728	0.00280	0.00305	0.00445
78												
79	**Gen Service Demand**											
80	- Production Capacity	0.00314	0.10446	0.10124	0.08816	0.08816	0.24512	-	-	0.00314	0.08685	0.03910
81	- Production Energy	-	-	0.00417	0.00312	0.00312	-	-	-	-	0.00440	0.08404
82	- Transmission Capacity	0.02516	0.01463	0.01411	0.01639	0.01639	-	-	-	0.02516	0.01656	0.00496
83	- Subtransmission Capacity	0.05326	0.03096	0.02976	0.03591	0.03591	-	-	-	0.05326	0.03637	0.01003
84	- Distribution Primary	0.09518	0.05533	0.05397	0.06146	0.06146	-	-	-	0.09518	0.06107	0.03147
85	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
86	- Distribution Secondary	0.02368	0.01377	0.01343	0.01362	0.01362	-	0.14255	-	0.02368	0.01347	0.00732
87	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.02376	-	-	-
88	- Distribution Services	0.00118	0.00068	0.00067	0.00064	0.00064	-	-	-	0.00118	0.00061	0.00054
89	- Metering	0.00234	0.00136	0.00133	0.00128	0.00128	-	-	-	0.00234	0.00127	0.00148
90	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
91	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
92	- Customer Billing/Info.	-	-	0.00034	0.00027	0.00027	-	-	-	-	0.00035	0.00562
93		0.20395	0.22119	0.21902	0.22086	0.22086	0.24512	0.14255	0.02376	0.20395	0.22095	0.18457
94												
95	**Large Load Customer**											
96	- Production Capacity	0.00163	0.05418	0.05251	0.04573	0.04573	0.12714	-	-	0.00163	0.04505	0.02028
97	- Production Energy	-	-	0.00240	0.00179	0.00179	-	-	-	-	0.00253	0.04831
98	- Transmission Capacity	0.01250	0.00727	0.00701	0.00814	0.00814	-	-	-	0.01250	0.00823	0.00247
99	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-
100	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-
101	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-
105	- Metering	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
106	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
107	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
108	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-
109		0.01413	0.06145	0.06192	0.05566	0.05566	0.12714	-	-	0.01413	0.05580	0.07105
110												
111	**Gen Service Curtailable**											
112	- Production Capacity	0.00001	0.00043	0.00042	0.00036	0.00036	0.00101	-	-	0.00001	0.00036	0.00016
113	- Production Energy	-	-	0.00002	0.00002	0.00002	-	-	-	-	0.00002	0.00041
114	- Transmission Capacity	0.00010	0.00006	0.00005	0.00006	0.00006	-	-	-	0.00010	0.00006	0.00002
115	- Subtransmission Capacity	0.00020	0.00012	0.00011	0.00014	0.00014	-	-	-	0.00020	0.00014	0.00004
116	- Distribution Primary	0.00039	0.00023	0.00022	0.00025	0.00025	-	-	-	0.00039	0.00025	0.00013
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	0.00000	-	-	-
120	- Distribution Services	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
121	- Metering	0.00001	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00001	0.00000	0.00000

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

Line No.	ALLOCATORS Jurisdiction / Class / Function	(1)	(35) Gross Trans & Dist Plant	(36) Gross Prod, Trans & Dist Plant	(37) Gross Total Plant	(38) Net Total Plant	(39) Retail 100%, Class = Net Plant	(40) Retail 100%, Class = Prod	(41) Retail 100%, Class = Dist Secondary	(42) Retail 100%, Class = Dist Secondary (MDS)	(43) Retail 100%, Class = T&D	(44) Rate Base	(45) WTD O&M Expense
122	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-
123	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-
124	- Customer Billing/Info.		-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00000
125			0.00071	0.00084	0.00083	0.00084	0.00084	0.00101	-	0.00000	0.00071	0.00084	0.00076
126													
127	**Gen Service Interruptible**												
128	- Production Capacity		0.00051	0.01691	0.01639	0.01427	0.01427	0.03967	-	-	0.00051	0.01406	0.00633
129	- Production Energy		-	-	0.00081	0.00060	0.00060	-	-	-	-	0.00085	0.01627
130	- Transmission Capacity		0.00376	0.00218	0.00211	0.00245	0.00245	-	-	-	0.00376	0.00247	0.00074
131	- Subtransmission Capacity		0.00735	0.00427	0.00411	0.00496	0.00496	-	-	-	0.00735	0.00502	0.00139
132	- Distribution Primary		0.00872	0.00507	0.00494	0.00563	0.00563	-	-	-	0.00872	0.00560	0.00288
133	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
134	- Distribution Secondary		0.00073	0.00042	0.00041	0.00042	0.00042	-	0.00438	-	0.00073	0.00041	0.00022
135	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	0.00003	-	-	-
136	- Distribution Services		0.00000	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000	0.00000
137	- Metering		0.00007	0.00004	0.00004	0.00004	0.00004	-	-	-	0.00007	0.00004	0.00004
138	- Interruptible Equipment		0.00055	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
139	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-
140	- Customer Billing/Info.		-	-	0.00000	0.00000	0.00000	-	-	-	-	0.00000	0.00002
141			0.02168	0.02922	0.02912	0.02862	0.02862	0.03967	0.00438	0.00003	0.02168	0.02873	0.02800
142													
143	**Lighting Energy**												
144	- Production Capacity		0.00003	0.00084	0.00081	0.00070	0.00070	0.00196	-	-	0.00003	0.00069	0.00031
145	- Production Energy		-	-	0.00010	0.00008	0.00008	-	-	-	-	0.00011	0.00211
146	- Transmission Capacity		0.00003	0.00002	0.00002	0.00002	0.00002	-	-	-	0.00003	0.00002	0.00001
147	- Subtransmission Capacity		0.00007	0.00004	0.00004	0.00005	0.00005	-	-	-	0.00007	0.00005	0.00001
148	- Distribution Primary		0.00327	0.00190	0.00186	0.00211	0.00211	-	-	-	0.00327	0.00210	0.00108
149	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
150	- Distribution Secondary		0.00071	0.00042	0.00041	0.00041	0.00041	-	0.00430	-	0.00071	0.00041	0.00022
151	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	0.03165	-	-	-
152	- Distribution Services		0.00157	0.00091	0.00089	0.00085	0.00085	-	-	-	0.00157	0.00081	0.00072
153	- Metering		0.00110	0.00064	0.00063	0.00060	0.00060	-	-	-	0.00110	0.00060	0.00070
154	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-
155	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-
156	- Customer Billing/Info.		-	-	0.00046	0.00036	0.00036	-	-	-	-	0.00047	0.00743
157			0.00678	0.00476	0.00520	0.00519	0.00519	0.00196	0.00430	0.03165	0.00678	0.00526	0.01259
158													
159	**Lighting Facilities**												
160	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-
161	- Production Energy		-	-	-	-	-	-	-	-	-	-	-
162	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-
163	- Subtransmission Capacity		-	-	-	-	-	-	-	-	-	-	-
164	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-
165	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
166	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-
167	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-
168	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-
169	- Metering		-	-	-	-	-	-	-	-	-	-	-
170	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-
171	- Lighting Facilities		0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
172	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-
173			0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
174													
175	**Check Totals**												
176	- Production Capacity		0.01282	0.42617	0.41304	0.35966	0.35966	1.00000	-	-	0.01282	0.35430	0.15951
177	- Production Energy		-	-	0.01512	0.01131	0.01131	-	-	-	-	0.01594	0.30468
178	- Transmission Capacity		0.10713	0.06227	0.06007	0.06978	0.06978	-	-	-	0.10713	0.07052	0.02114
179	- Subtransmission Capacity		0.19968	0.11607	0.11158	0.13465	0.13465	-	-	-	0.19968	0.13638	0.03762
180	- Distribution Primary		0.37252	0.21654	0.21122	0.24055	0.24055	-	-	-	0.37252	0.23902	0.12317
181	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
182	- Distribution Secondary		0.16615	0.09658	0.09421	0.09556	0.09556	-	1.00000	-	0.16615	0.09446	0.05132

DUKE ENERGY FLORIDA
CLASS COST OF SERVICE STUDY - SCHEDULE NO. 2 ALLOCATION I
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2025
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25%

(1)		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Line No.	**ALLOCATORS Jurisdiction / Class / Function**	Gross Trans & Dist Plant	Gross Prod, Trans & Dist Plant	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = Dist Secondary	Retail 100%, Class = Dist Secondary (MDS)	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
183	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	1.00000	-	-	-
184	- Distribution Services	0.04956	0.02881	0.02810	0.02686	0.02686	-	-	-	0.04956	0.02575	0.02279
185	- Metering	0.03361	0.01954	0.01908	0.01841	0.01841	-	-	-	0.03361	0.01825	0.02129
186	- Interruptible Equipment	0.00055	0.00032	0.00031	0.00026	0.00026	-	-	-	0.00055	0.00028	0.00010
187	- Lighting Facilities	0.05797	0.03370	0.03287	0.03165	0.03165	-	-	-	0.05797	0.03038	0.02369
188	- Customer Billing/Info.	-	-	0.01440	0.01131	0.01131	-	-	-	-	0.01472	0.23469
189		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
190												
191	**Check Totals**											
192	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-
193	- Production Energy	-	-	-	-	-	-	-	-	-	-	-
194	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-
195	- Subtransmission Capacity	-	-	-	-	-	-	-	-	-	-	-
196	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-
197	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-
198	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-
199	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-
200	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-
201	- Metering	-	-	-	-	-	-	-	-	-	-	-
202	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-
203	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-
204	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-
205		-	-	-	-	-	-	-	-	-	-	-

2025
Schedule E-6b

COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: 0

EXPLANATION: See Schedule E-6b, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain, Yager

PRODUCTION CAPACITY ALLOCATION METHOD = 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES	(9) LARGE LOAD (LLC)
1	**COST OF SERVICE - (000'S):**										
2	Production Capacity - CP Component		$839,664	$472,316	$39,281	$2,422	$197,225	$30,209	$251	$0	$97,961
3	Production Capacity - AD Component		279,888	126,949	12,872	1,221	77,199	15,329	1,942	-	44,377
4	Production Capacity - Total	DEMAND	1,119,552	599,265	52,153	3,643	274,424	45,538	2,193	-	142,338
5	Production Energy	ENERGY	233,789	106,039	10,752	1,020	64,489	12,800	1,622	-	37,066
6	Transmission	DEMAND	168,299	94,669	7,873	486	39,531	6,055	50	-	19,635
7	Subtransmission	DEMAND	321,060	205,067	17,055	1,052	85,630	12,148	109	-	-
8	Distribution Primary	DEMAND	636,336	414,181	36,732	1,683	162,582	15,567	5,591	-	-
9	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-	-
10	Distribution Secondary	DEMAND	261,529	204,923	16,714	339	37,282	1,146	1,125	-	-
11	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-	-
12	Distribution Services	CUSTOMER	44,149	38,539	2,841	322	1,049	1	1,397	-	-
13	Metering	CUSTOMER	82,163	66,163	6,815	582	5,725	177	2,697	-	4
14	Interruptible Equipment	CUSTOMER	536	-	-	-	-	536	-	-	-
15	Lighting Facilities	N/A	101,466	-	-	-	-	-	-	101,466	-
16	Customer Billing, Info, etc.	CUSTOMER	198,754	172,913	12,673	1,448	4,827	62	6,299	-	533
17	Rounding Adjustment (Tie to Juris & Class)										
18	Total		$3,167,633	$1,901,759	$163,608	$10,572	$675,538	$94,031	$21,084	$101,466	$199,576
19	**BILLING UNITS:**										
20	**Number of Monthly Bills:**										
21	Metered Bills		23,610,587	21,279,866	1,564,791	167,425	583,852	1,852	12,802		1
22	Unmetered Bills		774,354	-	5,538	10,136	-	-	758,680		0
23	Total Bills		24,384,941	21,279,866	1,570,329	177,561	583,852	1,852	771,481		1
24	Total Bills with Secondary Service Tap		24,377,426	21,279,866	1,568,511	177,561	579,184	825	771,481		0
25	Total Bills with IS Equipment		1,852					1,852			0
26	**Annual Effective MWH Sales:**										
27	Production and Transmission Services		48,162,070	21,757,217	2,206,586	209,239	13,267,828	2,662,132	332,749		7,726,320
28	Subtransmission Service		40,238,907	21,757,217	2,206,586	209,239	13,267,828	2,465,289	332,749		-
29	Distribution Primary Service		38,715,464	21,757,217	2,203,433	209,239	12,783,481	1,429,346	332,749		-
30	Distribution Secondary Service		35,828,591	21,757,217	2,176,806	209,239	10,977,383	375,198	332,749		-
31	**Sum of Monthly Effective Billing KW:**										
32	Production and Transmission Services						37,317,325	7,810,230			11,760,000
33	Subtransmission Service						37,317,325	7,353,023			-
34	Distribution Primary Service						36,510,905	4,194,447			-
35	Distribution Secondary Service						31,800,671	817,965			0
36	**12 CP Allocator**		100.000%	56.251%	4.678%	0.289%	23.489%	3.598%	0.030%		11.667%
37	**Avg Demand Allocator**		100.000%	45.357%	4.599%	0.436%	27.582%	5.477%	0.694%		15.855%
38	**12 CP and 25% AD Allocator**		100.000%	53.527%	4.658%	0.325%	24.512%	4.068%	0.196%		12.714%
39	**UNIT COSTS:**										
40	**Customer Related Costs $/Bill:**										
41	Distribution Primary	Ln 8 / Ln 23		$19.46	$23.39	$9.48	$278.46	$8,406.32	$7.25		$0.00
42	Distribution Secondary	Ln 10 / Ln 23		$9.63	$10.64	$1.91	$63.86	$619.09	$1.46		$0.00
43	Distribution Service Tap	Ln 12 / Ln 24		$1.81	$1.81	$1.81	$1.81	$1.81	$1.81		$0.00
44	Metering	Ln 13 / Ln 21		$3.11	$4.36	$3.47	$9.81	$95.48	$210.70		$4,253.14
45	Interruptible Equipment	Ln 14 / Ln 25		$0.00	$0.00	$0.00	$0.00	$289.57	$0.00		$0.00
46	Customer Billing, Info, etc.	Ln 16 / Ln 23		$8.13	$8.07	$8.15	$8.27	$33.55	$8.16		$533,279.83
47	Total Customer Related Costs $/Bill			$42.14	$48.27	$24.82	$362.20	$9,445.82	$229.38		$537,532.97
48	**Energy Related Costs $/MWH:**										
49	Production Energy	Ln 5 / Ln 27		$4.87	$4.87	$4.87	$4.86	$4.81	$4.87		$4.80
50	Total Energy Related Costs $/mWh			$4.87	$4.87	$4.87	$4.86	$4.81	$4.87		$4.80
51	**Capacity Related Costs $/MWH:**										
52	Production Capacity 12CP	Ln 2 / Ln 27		$21.71	$17.80	$11.58	$14.86	$11.35	$0.75		$12.68
53	Production Capacity AD	Ln 3 / Ln 27		$5.83	$5.83	$5.83	$5.82	$5.76	$5.84		$5.74
54	Transmission	Ln 6 / Ln 27		$4.35	$3.57	$2.32	$2.98	$2.27	$0.15		$2.54
55	Subtransmission	Ln 7 / Ln 28		$9.43	$7.73	$5.03	$6.45	$4.93	$0.33		
56	Distribution Primary	Ln 8 / Ln 29		$19.04	$16.67	$8.04	$12.72	$10.89	$16.80		
57	Distribution Secondary	Ln 10 / Ln 30		$9.42	$7.68	$1.62	$3.40	$3.06	$3.38		
58	Total Capacity Related Costs $/mWh			$69.77	$59.28	$34.42	$46.23	$38.25	$27.25		$20.96
59	**Or Billing Demand $/kW/Month:**										
60	Production Capacity 12CP	Ln 2 / Ln 32					$5.29	$3.87			$8.33
61	Production Capacity AD	Ln 3 / Ln 32					$2.07	$1.96			$3.77
62	Transmission	Ln 6 / Ln 32					$1.06	$0.78			$1.67
63	Subtransmission	Ln 7 / Ln 33					$2.29	$1.65			
64	Distribution Primary	Ln 8 / Ln 34					$4.45	$3.71			
65	Distribution Secondary	Ln 10 / Ln 35					$1.17	$1.40			
66	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$16.33	$13.37	$0.00		$13.77

IN RE: DUKE ENERGY FLORIDA, LLC'S PETITION FOR A LIMITED PROCEEDING TO APPROVE LARGE LOAD TARIFF

FPSC DOCKET NO. _____

DIRECT TESTIMONY OF STEVEN W. WISHART

SEPTEMBER 5, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Steven W. Wishart. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. By whom are you employed and in what capacity?

A. I am employed by Concentric Energy Advisors, Inc. ("Concentric"). Concentric is a management consulting firm that provides regulatory, financial, and economic advisory and litigation support services to energy and utility clients across North America. My current position is Assistant Vice President.

Q. What are your responsibilities in that position?

A. I provide expert testimony and strategic support to electric and natural gas utilities across the U.S. My areas of expertise include data center strategy, rate design, cost allocation, and decarbonization strategy.

Q. On whose behalf are you submitting this testimony?

A. I am submitting testimony on behalf of Duke Energy Florida ("DEF" or "the Company").

Q. Please describe your educational background and professional experience.

A. I hold a Bachelor of Science in Finance and a Master of Science in Resource Economics from the University of Arizona and have completed all the coursework for a Ph.D. in Applied Economics from the University of Minnesota. I have worked in the energy industry for more than 20 years. Before joining Concentric in the fall of 2023 I worked at Xcel Energy for 18 years. There I served as Director of Pricing and Regulatory Analytics for the Colorado jurisdiction. In that role I performed rate design, cost allocation, long-term rate forecasting, and numerous other analyses in support of regulatory filings. At Xcel Energy I also served as Director of Resource Planning and Bidding for the Midwest jurisdiction. In that role I oversaw the long-range planning for the electric generation portfolio and conducted competitive resource acquisition processes.

Q. What is the purpose of my testimony?

A. The purpose of my testimony is to provide the Florida Public Service Commission with context on the rapid growth of data center load nationally, evaluate the benefits and risks that such large, high-load-factor customers present to electric utilities and their existing customers, and present how other utilities across the country are managing those risks through rate design and contractual provisions. I also assess the Company's proposed LLC-1 rate schedule and Large Load Customer ("LLC") Agreement ("LLCA") to determine whether they appropriately balance the need to attract large data center customers with the need to protect other ratepayers from financial risk.

Q. Do you have any exhibits to your testimony?

A. No.

Q. What is your overall assessment of the Company's Large Load Customer proposal?

A. The Company's proposed LLC-1 rate schedule features a rate design similar to other large size, high load factor options used by other utilities. I am generally supportive of higher monthly demand charges as they are more reflective of the fixed cost of the Company's system and cost causation. Furthermore, the Company's consistent use of the average embedded cost ratemaking approach ensures that new customers do not face discriminatory nor unduly advantageous rates and pay their fair share of total system costs. The contract terms and conditions included in the LLCA are consistent with the proposals that I have observed in other jurisdictions and provide strong protection against the risk of under recovery of investments and stranded assets.

II. U.S. DATA CENTER LANDSCAPE

Q. How has the U.S. data center industry evolved in recent years?

A. The rapid expansion of artificial intelligence, cloud computing, digital storage, and streaming services has driven unprecedented growth in the U.S. data center industry in recent years. According to CBRE's *North American Data Center Trends Report*, over 6,300 megawatts (MW) of new data center capacity were under construction in early 2025, with record-low vacancy rates and average asking rents reaching $184 per kilowatt annually.[1] This growth extends beyond traditional hubs like Northern Virginia, as utilities and state

[1] CBRE. North America Data Center Trends H2 2024. CBRE Research, Jan. 2025, www.cbre.com.

governments nationwide compete for new investment due to the substantial economic and load benefits of data center development.

In late 2024, Microsoft announced plans to invest up to $80 billion in new data center construction through 2025, with a focus on U.S.-based locations to support its growing artificial intelligence and cloud services platforms. Similarly, Amazon Web Services and Google have both disclosed major expansions to their data center footprints, with projects planned in Ohio, Texas, and Iowa, among other states.

Q. Is data center growth expected to continue?

A. Yes, data center electricity demand is expected to grow significantly over the coming years. According to the U.S. Department of Energy's Lawrence Berkeley National Laboratory, data centers consumed approximately 176 terawatt-hours (TWh) of electricity in 2023, accounting for about 4.4% of total U.S. electricity use. That figure is projected to rise to between 325 and 580 TWh by 2028, representing 6.7% to 12% of national consumption.[2]

S&P Global Ratings has also forecasted rapid growth, estimating that data centers will require an additional 150 to 250 TWh of electricity annually between 2024 and 2030. This increase is equivalent to adding the electric load of a major metropolitan area like New

[2] Shehabi, Arman, *et al.* 2024 United States Data Center Energy Usage Report. Lawrence Berkeley National Laboratory, Dec. 2024. https://eta-publications.lbl.gov/sites/default/files/2024-lbnl-us-data-center-energy-usage-report.pdf

York City within six years and is expected to drive approximately 50 gigawatts of new generation investment.[3]

Q. How do companies select a location to develop new data centers?

A. Data centers evaluate a wide range of technical, economic, and regulatory factors when choosing a location. One of the most critical considerations is access to reliable, low-cost electricity, as energy is often the largest ongoing operating expense for a data center. Sites with access to high-voltage transmission infrastructure and competitive electric rates are particularly attractive.

Proximity to robust fiber-optic networks and internet exchange points is also essential, as these support high-speed, low-latency data transmission. In addition, many operators favor cooler climates that support efficient free-air cooling, which can reduce the need for mechanical HVAC systems and lower energy consumption.

Tax incentives and regulatory certainty also play a major role. States and local governments often compete to attract data centers by offering tax abatements, sales tax exemptions, and expedited permitting. Other key considerations include land availability, low natural disaster risk, strong physical security, and access to a skilled workforce.

[3] Georges, Paul, and Shreyas Kesh. "Data Centers: Rapid Growth Creates Opportunities and Issues." S&P Global Ratings, 30 Oct. 2024. https://www.spglobal.com/ratings/en/research/articles/241030-data-centers-rapid-growth-creates-opportunities-and-issues-13307638

For example, Northern Virginia has become a global hub for data centers due to its unique combination of low energy costs, dense fiber networks, favorable tax policies, and proximity to federal government infrastructure.

Q. Are U.S. electric utilities in competition for new data center load?

A. Yes. U.S. electric utilities are increasingly in active competition to attract data center load. Data centers represent one of the fastest-growing sources of electric demand, characterized by high load factors and predictable usage patterns. These characteristics make them highly desirable from a system planning and revenue stability standpoint.

To compete for these projects, utilities often work closely with state and local economic development agencies to offer a combination of competitive electric rates and favorable interconnection timelines. Some utilities have even developed dedicated tariffs or programs to meet the unique needs of large data center customers while protecting other ratepayers.

This competition is particularly intense in regions like Northern Virginia, Iowa, Texas, and Oregon, where utilities have aligned infrastructure investments, regulatory policies, and tax incentives to create attractive conditions for data center development. Florida, while not yet a top-tier data center market, has the potential to become more competitive if utilities can offer appropriately structured service terms and infrastructure support.

III. BENEFITS AND RISKS ASSOCIATED WITH DATA CENTER LOAD

Q. What are some of the benefits associated with adding new data centers or other large load customers to a utility's system?

A. Adding new data centers or other large load customers to a utility's system can offer several significant benefits to both the utility and its broader customer base. First and foremost, these customers typically have high and stable load factors, which means they use electricity consistently throughout the day and across seasons. This steady demand improves the overall utilization of generation, transmission, and distribution infrastructure, helping to lower the average cost per unit of electricity delivered.

Second, the incremental revenues generated from serving large customers can help cover fixed system costs, including capital investments, maintenance, and property taxes. This can reduce upward pressure on rates for other customers.

Third, data centers often bring broader economic development benefits to the communities they locate in. These include construction jobs, long-term employment opportunities in IT and facility operations, and increased local tax revenues. In some regions, data centers have helped anchor investment in new infrastructure and spurred growth in related industries.

In summary, if properly planned and priced, the addition of large load customers like data centers can enhance system efficiency, support rate stability, and contribute to local economic vitality.

Q. Is there any empirical evidence that load growth can drive lower average rates?

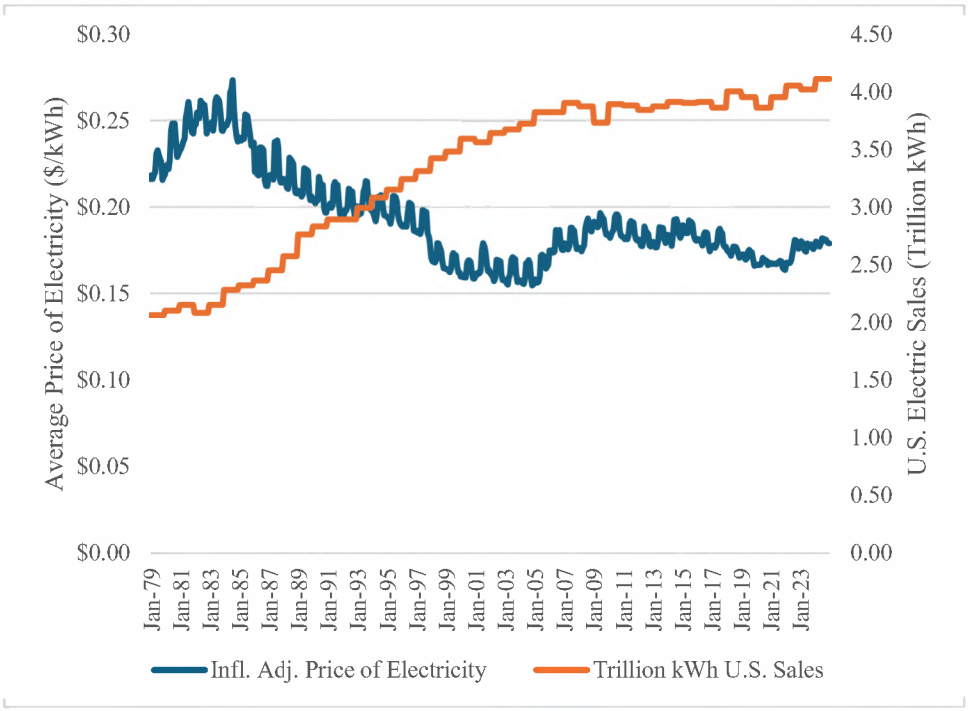
A. Yes. To answer this question, I utilized data from the Energy Information Administration ("EIA") for U.S. total electric sales volumes,[4] data from the Federal Reserve Bank for the average price of electricity in the U.S.,[5] and inflation rates from the Bureau of Labor Statistics ("BLS").[6] I developed the following figure that compares the inflation adjusted price of electricity in the U.S. to the annual total sales volumes. The data shows that the period of 1979 through 2004, which exhibited strong growth in electric sales, was also characterized by a falling inflation adjusted price of electricity. Then, from 2004 through 2024, U.S. electric sales stagnated, and the inflation adjusted price of electricity remained relatively flat. While there are many factors that drive the change in electric prices the historic correlation between increasing sales and falling rates is evident. However, this does not imply that in the future, incremental load growth will lower inflation adjusted electric rates.

[4] Use of electricity - U.S. Energy Information Administration (EIA). https://www.eia.gov/energyexplained/electricity/use-of-electricity.php

[5] Average Price: Electricity per Kilowatt-Hour in U.S. City Average (APU000072610) | FRED | St. Louis Fed, https://fred.stlouisfed.org/series/APU000072610

[6] Bureau of Labor Statistics Data, https://data.bls.gov/timeseries/CUUR0000SA0

Figure 1: Long Term U.S. Electric Sales and Inflation Adjusted Average Prices



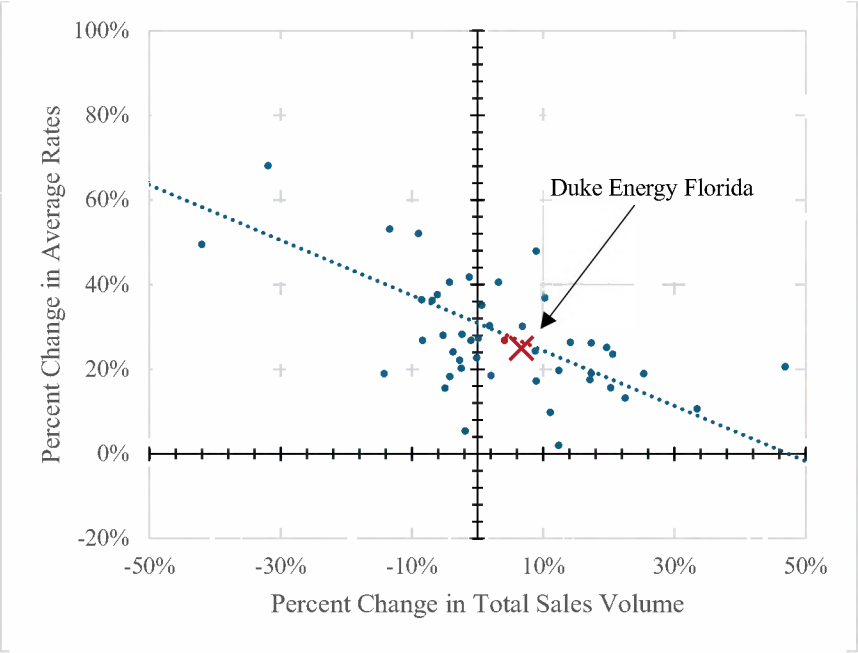
Q. Have you conducted any additional analysis regarding sales volumes and changes in average rates?

A. Yes. To further explore the relationship between changes in sales volumes and changes in average electric rates, I utilized data from EIA Form 861,[7] which reports on sales volumes and total revenues for U.S. electric utilities. I used this data to calculate the average rates for the fifty largest investor-owned utilities that offer bundled service to customers. I then compared the change in total sales volume from 2015 through 2024 to the change in average rates over the same time period. The correlation between the two data series is not perfect, but there is a statistically significant negative correlation between the percentage change in sales and the percentage change in average rates. In other words, the greater the increase in

[7] Annual Electric Power Industry Report, Form EIA-861 detailed data files - U.S. Energy Information Administration (EIA), https://www.eia.gov/electricity/data/eia861/.

sales, the smaller the increase in average rates over the ten-year period. The data point for the Company is roughly in the middle of the other observations, but the average rate increase over the last ten years is slightly below what the regression analysis predicts. This is further evidence that increasing sales volumes can have the effect of putting downward pressure on average electric rates.

Figure 2: 2015-2024 Percent Change in Sales versus Percent Change in Average Rates



Q. What are some of the risks associated with adding new data centers or other large load customers to a utility's system?

A. Data centers and other large load customers can pose economic and reliability risks to utilities. First, capital planning uncertainty may arise if a customer's actual load differs from the forecasted level. This risk can be mitigated through regular forecast updates and contractual arrangements that help ensure future revenue. Second, load variability, though typically moderate given data centers' high load factors, can shift with evolving computing needs; to

smooth potential variation, utilities should monitor trends closely and refine planning assumptions in collaboration with customers. Finally, transparent cost allocation helps assign the costs of serving new large load customers fairly and avoids unexpected shifts onto other ratepayers.

IV. CUSTOMIZED VERSUS STANDARDIZED CUSTOMER AGREEMENTS

Q. How are new large customers typically served by utilities?

A. Traditionally for a new large load customer, utilities would negotiate tailored contracts. Under these "special contract" arrangements, customers may agree to various provisions including special rates, security deposits, minimum billing provisions, and early-termination agreements. These agreements provide utilities with additional financial protections while the customers can negotiate the terms and conditions that match their business needs.

Q. Are there examples of jurisdictions that continue the use of negotiated special contracts for new large load customers?

A. Yes. Based on my experience and research, many states continue to allow utilities to negotiate customized contracts with new customers. In my previous employment, I participated in negotiating special contracts with customers in Colorado. I am also aware that utilities in Arizona negotiate Electric Supply Agreements that may include contract lengths and minimum monthly loads.

In Georgia, the Public Service Commission approved new rules that allow Georgia Power to require customers greater than 100MW to sign longer term service contracts that may require

credit provisions and termination charges. However, the specifics are left to the utility to negotiate. This allows for Georgia Power to customize the service contracts for each potential new customer.

I am also aware that Entergy Louisiana negotiated a customized electric service agreement with Meta for a 2,300MW data center in Richland Parish. The agreement includes customer-funded infrastructure, minimum demand billing, an extended contract term, and security requirements.

Q. What are some of the benefits of having negotiated contract terms for new large load customers?

A. Negotiating individual contracts allows utilities to tailor cost-recovery and performance incentives precisely to each project's characteristics, such as setting a minimum load-factor requirement or bespoke demand-charge structure that aligns with a customer's forecasted load profile, thereby ensuring costs are fully recovered without over- or under-allocating risks. Such contracts also offer pricing flexibility, enabling customers to secure customized rate structures that reflect their unique usage patterns and risk tolerances, which standardized tariffs may not accommodate.

Finally, special contracts foster closer utility-customer collaboration, supporting economic-development goals by aligning interconnection study timelines, resilience provisions, and infrastructure investments to a project's evolving needs. This partnership approach

accelerates site selection and regulatory approval and enables utilities to manage project-specific risks more effectively than a one-size-fits-all contract framework .

Q. Are there other jurisdictions that are using or proposing standardized terms of service for new large load customers?

A. Yes. As I will discuss later in my testimony, recently there have been several proposals by utilities to create standardized terms and conditions for new large customers. While some proposals contain terms that vary based on the size or credit rating of the customer, the majority seek to standardize contractual terms.

Q. What are some of the advantages of having standardized contract terms for new large load customers?

A. Standardized contract terms for large customers offer several advantages. First, they streamline negotiations and lower administrative costs by providing a clear, uniform template for essentials like security deposits, study fees, minimum bill guarantees and exit penalties. Both the utility and the customer know up front what to expect—avoiding the delays and back-and-forth of customized agreements.

Second, a consistent contract framework enhances regulatory transparency and defensibility. Regulators can more easily review and approve a single contract that is applied uniformly, rather than scrutinizing numerous custom deals with varying terms. This visibility helps ensure cost-recovery and credit safeguards are being applied fairly across all projects.

Third, standardized terms promote rate-class equity by ensuring each new entrant bears the same financial responsibilities, preventing ad hoc discounts or overly lenient security arrangements that could shift risks or costs onto existing customers.

Fourth, having clear, uniform terms reduces development risk for prospective large customers. Early clarity around contractual obligations accelerates site-selection and project timelines by improving investment certainty.

Finally, a standardized approach allows the utility to aggregate lessons learned. By tracking outcomes under the same contract structure, the utility can refine credit formulas, load-ramp provisions, and study processes over time, continually tightening risk management while preserving an efficient onboarding path for future large-load customers.

Q. What factors should utilities weigh when choosing between customized special contracts and standardized large-load agreements?

A. Utilities must balance several considerations when deciding between customized and standardized agreements. Highly specialized projects with unique load shapes, on-site generation, or resilience requirements often warrant customized contracts that calibrate rates, security provisions, and performance incentives to the customer's profile. By contrast, well-capitalized customers with bank-backed load commitments can often be served under a uniform tariff featuring standardized security deposits and exit penalties, reducing legal review and administrative overhead. Finally, market and economic-development goals play a critical role: a standardized tariff can accelerate site selection and provide competitive

certainty, whereas customized contracts can secure projects requiring novel reliability or environmental provisions.

V. INCREMENTAL VERSUS AVERAGE EMBEDDED COST OF SERVICE

Q. What is the purpose of this section of your testimony?

A. In this section, I will discuss two approaches that can be used to establish rates for new large load customers. First, I will discuss the traditional use of the average embedded cost of service approach. Second, I will discuss a relatively new concept of basing rates on the incremental cost of service. There are positive and negative aspects to both approaches and the selection of one or the other has become a critical factor in the development of new large load customer tariffs.

Q. What is the average embedded cost of service approach to calculating electric rates?

A. Under an average embedded cost-of-service methodology, a utility first determines its total revenue requirement based on representative test year costs. Those costs are then functionalized into categories such as production, transmission, and distribution; classified into demand-related, energy-related, and customer-related cost categories; and allocated to each customer class using cost-causation drivers such as peak demand, annual energy use, and number of customers. The resulting class cost-of-service study yields the average unit cost to serve each customer group, which then forms the basis for designing demand charges, energy rates, and fixed customer charges that recover the embedded cost responsibility of each customer class. The key aspect of this approach is that total utility revenue requirements are spread consistently across customers.

Q. Is the average embedded cost methodology for establishing electric rates a common practice?

A. Yes. The average embedded cost-of-service method is the standard ratemaking approach used by nearly all electric utilities. This approach underpins the vast majority of state-commission-approved tariffs. By tying rates to historical or forecasted total costs, regulators ensure that each class pays its fair share and that tariff designs remain "just and reasonable."

There are many examples of utilities that serve new large load customers through rates based on the average embedded cost approach. Ameren Missouri's recent proposal for a new Large Load Customer tariff includes rates based on their standard Large Power Service customer class. AEP Ohio's Data Center Power ("DCP") tariff includes new provisions regarding contractual arrangements, but charges to data centers continue to be based on the Company's general service rates. Likewise, Dominion Energy Virgina has proposed to create a new large customer high load factor rate class that includes new contract requirements, but the Company intends to maintain their existing class cost allocation methodology and the use of average embedded costs to determine rates.

Q. Is it appropriate to charge new customers rates that are based on the cost of an electric system that has been built up over many decades?

A. Yes. While data centers may be a relatively new development, there is no requirement to treat them differently than how other new customers have been treated over the past 100 years. James C. Bonbright, in his seminal work *Principles of Public Utility Rates*, addresses the

issue of discriminatory rates. He emphasizes that rate relationships should avoid undue discrimination, advocating for fairness in the apportionment of costs among different consumers. He specifically addresses the concept of discriminatory pricing for new customers:

> In electric and gas rate making, commissions have sometimes approved a makeshift solution by permitting old customers to continue service at the old rates, new customers being subject to the higher revised rates. But this action runs against a rival standard of fairness, the generally accepted principle against economic discrimination.[8]

Regulators have consistently applied the average embedded cost methodology across all customer classes even with the recognition that some customer groups may be relatively more or less expensive to serve. A classic example of this is urban and rural customers. In rural territories, customer density is low, and distribution lines must span longer distances, resulting in higher per-customer infrastructure costs. Yet most utilities maintain the same average embedded cost methodology and tariffed rates for both customer groups.

Q. What does it mean to charge new customers rates based on the incremental cost of service?

A. Charging rates on an incremental cost-of-service basis means setting prices that reflect only the additional costs a utility will incur to serve new load—not the embedded, historic investments in its system. Under this approach, the utility first identifies the incremental expenses associated with the additional demand and energy, such as the extra generation capacity, fuel, operating labor, maintenance, and any required incremental transmission or

[8] Bonbright, James C. *Principles of Public Utility Rates*. 2nd ed., Columbia University Press, 1961, page 187.

distribution upgrades. It then allocates those incremental costs directly to the customer whose load triggers them, often through a special tariff or rider.

Unlike the average embedded-cost method, which spreads capital costs and expenses across all customers, an incremental-cost framework charges new entrants only for the system costs they cause. This promotes efficient expansion since prices signal the true cost of adding capacity and discourage overbuilding. However, because incremental costs can fluctuate with market prices and vary by project, this pricing structure is inherently unstable.

Q. Do most utilities use some type of charges to new customers based on incremental costs?

A. Yes. Every utility that I am aware of has some type of line extension policy that is based on the actual incremental cost to serve a new customer. Most utilities will compare the difference between the cost of new lines to serve a customer to the expected revenues and require the customer to pay the difference as an up-front Contribution in Aid of Construction ("CIAC"). In my experience, line extension charges are most commonly assessed for new distribution lines, but they can also be assessed for transmission lines.

Q. Are tariff charges commonly based on the incremental cost of service?

A. No. Based on my experience, it is uncommon for utilities to base rate schedule charges on incremental costs. I have only become aware of such structures in the past year, specifically in the context of data center or other large load tariff proposals. Florida Power and Light's ("FPL") proposal for new Large Load Contract Service ("LLCS") in Florida Public Service Commission Docket No. 20250011-EI includes an Incremental Generation Charge ("IGC")

that is based on the estimated cost of incremental generation needed to serve customers under the proposed rate schedule. Evergy's Large Load Power Service ("LLPS") proposal included a System Support Rider ("Schedule SR"), which was intended to reflect the costs associated with the accelerated development of generation resources needed to serve new large customers. However, a settlement was recently filed in Evergy's Kansas proceeding that eliminated the incremental charges included in Schedule SR and replaced them with the Cost Stabilization Rider ("Schedule CRS") that only ensures that LLPS customers are paying their fair share of average embedded costs.

Recently, Arizona Public Service ("APS") proposed a modification to their cost allocation methodology, which allocates new generation costs to customer classes based on the growth in peak demand. This approach is a hybrid of the average embedded cost and the incremental cost of service methodologies, as it allocates new costs based on customer growth, but also allocates embedded costs to customer classes based on traditional cost of service concepts. The result of APS's new cost allocation approach was a rate increase for the Extra High Load Factor rate schedule ("XHLF") that was more than double the increase for other customer classes.

Q. What are some of the strengths and weaknesses associated with the average embedded cost methodology and with the incremental cost approach?

A. The primary strength of the average embedded cost methodology is that it maintains consistency and fairness across customer groups. All customers share equally in the electric system costs that have been deemed prudently incurred by a Commission. It is inevitably

true that some customers may be more or less expensive to serve than others, but the average embedded cost approach treats all customers the same and has resulted in stable rates and charges that have long been deemed just and reasonable. The primary concern associated with using the embedded cost of service approach, particularly with regard to new large customers, is that due to the currently high cost of generation capacity and other infrastructure, there is the potential for average rate increases that would be borne by all customers.

The primary strength of the incremental cost of service approach is that it may prevent unwanted cost shifts between new and existing customers. This benefit is contingent upon the incremental cost of service being higher than the average embedded cost of service, which may not always be the case. If a utility has existing unused capacity, or a relatively high embedded cost of service, incremental costs will not necessarily be higher than the average embedded costs.

As previously discussed, one of the weaknesses of adopting an incremental cost approach for new customers is the perception of unfairness. For many years, new customers have been charged based on existing average rates, regardless of whether incremental costs have been high or low. Another weakness is that the approach focuses only on the short-term impact of new customers. Over time, it is likely that the resources built to serve new customers will depreciate and become less expensive than the system average. In this situation, they would be contributing to lower overall system cost. If new customers are asked to pay higher

incremental costs when the resources used to serve them are new, they should also receive the benefit of lower rates in the future as those resources depreciate.

VI. LARGE CUSTOMER CONTRACT PROVISIONS

Q. What is the purpose of this section of your testimony?

A. In this section of my testimony I provide a summary of some of the large load or data center specific contractual requirements that I have researched. The intention is to demonstrate the range of requirements for various contract terms. I do not attempt to provide a comprehensive discussion of each.

Q. What are some of the common contract terms that utilities require or have proposed for new large load customers?

A. First, most utilities specify a minimum size and/or minimum load factor thresholds for new customers that trigger the requirement for special contract provisions. New customers will sign a contract that specifies their expected monthly peak demand volumes. Utilities will require a minimum contract length for new large load customers, which commonly includes a ramp period to allow for the load to grow as the site is developed. To ensure sufficient cost recovery of investments, many utilities require minimum monthly bills or demand volumes, collateral deposits, and exit fees in the event that a new customer materially reduces load or discontinues operations. Finally, some utilities are allowing for the reassignment of capacity to other customers to ensure that resource utilization can be maximized.

Q. What utility contract requirements or proposals have you reviewed?

A. I have reviewed the following utilities: AEP Ohio, Dominion Energy Virginia, Indiana Michigan, Evergy Kansas and Missouri, Consumers Michigan, FPL, Wisconsin Electric Power, Santee Cooper, Kentucky Power, and Ameren Missouri. I am aware that this list may not be comprehensive and there may be other large load customer proposals that I am unaware of.

Q. What are the customer load size requirements and load factor requirements for the utility proposals that you reviewed?

A. The size requirement generally ranged from 25MW to 150MW. Wisconsin Electric Power's Very Large Customer tariff proposal was an outlier with a minimum contract capacity of 500MW. Only Dominion and FPL specified a minimum load factor requirement.

Utility	Tariff / Rate Name & Docket	Minimum Load Size	Minimum Load-Factor
AEP Ohio	Data Center Power Tariff	> 25 MW ,>1MW for mobile data centers (crypto)	None
Dominion Energy Virginia	GS-5 Rate Class	≥ 25 MW on contiguous sites	≥ 75 % LF over 3 month period.
Indiana Michigan Power	Very Large Customer Tariff	≥ 70 MW single site ≥ 150 MW aggregated	None
Evergy (KS & MO)	Large Load Power Service	> 100 MW peak	85% for Special High Load Factor Market Rate
Consumers Energy (MI)	Large General Service Primary Demand Rate	≥ 100 MW at one site or aggregated	None
FPL	Large Load Contract	≥ 50 MW	≥ 85 % LF
Wisconsin Electric Power	Very Large Customer Tariff	≥ 500 MW	None
Santee Cooper (SC)	Experimental Large-Load Rate	≥ 50 MW	None
Kentucky Power	Tariff Industrial General Service – Large Load Option	≥ 150 MW	None
Ameren (MO)	Large Primary Service M11	≥ 100 MW	None

Q. What are the minimum contract length and load ramp provisions for the utility proposals that you reviewed?

A. Most utilities require multi-year commitments with a defined "ramp" period during which the customer can gradually reach full load. Contract terms range from 10–20 years total, with ramp periods from 3–5 years.

Utility	Minimum Total Contract Term	Load Ramp Period & Provision
AEP Ohio	Load ramp period + 8 years	Up to 4 years
Dominion Energy Virgina	Load ramp period + 10 years	Option of 4 year ramp at +20 %/yr or immediate 100 % at energization
Indiana Michigan Power	At least 12 years total	Ramp period not to exceed 5 years
Evergy (KS & MO)	15 years total	Not specified. Customer provides a forecasted load ramp schedule.
Consumers Energy (MI)	Load ramp period + 15 years	Ramp up to 5 years (negotiated)
FPL	20 years total	Negotiated
Wisconsin Electric Power	At least 10 years and for the depreciable life of bespoke generation assets.	No stated ramp period, customer provides 10 year peak demand forecast
Santee Cooper (SC)	15 years total	3 years at the Company's discretion
Kentucky Power	At least 20 years.	No stated ramp period
Ameren (MO)	12 year + ramp period, minimum 15 years total	Up to 5 years

Q. What are the collateral requirements and exit fee provisions for the utility proposals that you have reviewed?

A. Most proposals combine credit/security requirements—often tied to parent-company guarantees, letters of credit ("LOC"), or cash collateral—with exit fees equal to a fixed number of months' minimum charges (commonly 36 months). AEP Ohio's Schedule DCP is the most detailed, requiring collateral equal to 50 % of all minimum charges (subject to credit ratings/liquidity) and an exit fee of 36 months' charges after Year 5. Dominion VA and FPL

likewise specify multi-year exit fees and parent-guarantee or LOC requirements, while other jurisdictions rely on CIAC payments.

Utility	Collateral / Security Requirement	Exit-Fee Provision
AEP Ohio	If credit < A-/A3 or liquidity < 10× requirement, customer must post collateral/guarantee equal to 50 % of minimum charges over term of contract	After Year 5, customer may terminate by paying an exit fee equal to 36 months of minimum charges
Dominion Energy Virgina	$1.5 M per MW. 70% reduction in security for credit rating ≥ BBB-	Early termination fee or reduced capacity fee equal to remaining minimum-bill obligations for term of contract
Indiana Michigan Power	24 months × maximum monthly non-fuel bill. Exemptions: Fully exempt if credit rating ≥ A-/A3 and liquidity ≥ 10× collateral requirement, 50% exemption (up to $250M) with unaudited liquidity ≥ 10× collateral	Capacity reductions >20% or full termination (after year 5) allowed with 42-month notice. Exit fee equal to value of remaining minimum charges up to 5 years
Evergy (KS & MO)	2 years of minimum bills, recalculated annually, 50% discount if rated A-/A3 with ≥10× liquidity, 40% discount for unrated firms with ≥10× liquidity (max discount $125–150M)	36-month notice required. Exit fee equal to sum of remaining minimum-bill obligations or 36 months of LLPS charges, whichever is greater
Consumers Energy (MI)	Financial security may be required based on the Company's risk assessment of the customer up to the projected cost of providing service over the term of the contract	Minimum billing for the remainder of the contract
FPL	≥BBB parent guaranty covering 5 years of Incremental Generation Charges. <BBB LOC or surety bond covering 10 years of Incremental Generation Charges. Unrated: Internal review determines whether 5-year guaranty or 10-year LOC applies.	Two year notice requirement. Exit fee equals the NPV of remaining Incremental Generation Charges for the remainder of contract term
Wisconsin Electric Power	Payment Cancelation Agreement that requires payment equal to the cost of long-lead equipment.	Undepreciated book value of dedicated assets and pass through charges for the remainder of contract term
Santee Cooper (SC)	Collateral equal to full 15 years of minimum bill amount (recalculated annually) + cash deposit equal to 12 months of minimum bills	Remaining minimum monthly charges through the end of contract.
Kentucky Power	Collateral = 24× previous max monthly non-fuel bill; reevaluated annually; form based on creditworthiness	If permanently closing after Year 5, customer must pay five years of minimum billing charges
Ameren (MO)	50% of the minimum bills over the term of the contract. Security is waived if A- or A3 rating and liquidity equal to 10 the standard security.	24-month notice requirement. Early termination fee equal to the less of five years or remaining term of contract, plus remaining ramp period if applicable.

Q. What are the minimum billing requirements for the utility proposals that you have reviewed?

A. Most of the proposals that I reviewed included minimum billing requirements based on a percentage of contract demand that ranged from 60% to 100%. Wisconsin Electric Power's structure is different in that it directly assigns the cost of resources dedicated to serve the large load customer.

Utility	Minimum Bill Requirements
AEP Ohio	Formula based on size: 60% of contract demand for 25MW up to 85% for demand over 115MW.
Dominion Energy Virgina	60% of contract demand for generation charges and 85% for distribution and transmission charges
Indiana Michigan Power	90% of contract demand or maximum demand over previous 11 months
Evergy (KS & MO)	80% of contract demand and 12-month ratch for grid-access charge
Consumers Energy (MI)	80% of contract demand
FPL	70% of contract demand or maximum demand over previous 11 months
Wisconsin Electric Power	Direct assignment of dedicated distribution and transmission facilities and bespoke generation resources
Santee Cooper (SC)	Months 1-60 100%, months 61-120 95%, months 121-180 90% of contract demand
Kentucky Power	90% of contract demand or maximum demand over previous 11 months
Ameren (MO)	70% of contact demand

VII. DUKE ENERGY FLORIDA'S LARGE LOAD CUSTOMER AGREEMENT & SCHEDULE LLC-1 PROPOSAL

Q. Please provide an overview of the Company's proposal for the Large Load Customer Agreement.

A. The Company's other witnesses provide more granular details, but based on my review, I understand that the Company's proposal is intended for any customer forecasting peak demand of 100 MW or more. Customers must execute the standardized LLCA that specifies the customer's contract capacity. The contract term of 15 to 20 years may include a ramp period. The minimum billing demand is based on 75% to 85% of the contract capacity. The Company also requires that large customers not served through Schedule LLC-1 will have a minimum monthly energy charge based on a projected load factor. The Company proposes a variable security percentage based on termination payment size and credit review. Early termination requires two to five years written notice, depending on contract length, with an exit fee equal to 36 months of minimum bill charges until year 12, and then decreasing to 24 months of minimum bill charges.

Q. Please provide an overview of the Company's proposed Schedule LLC-1.

A. Based on my review, the LLC-1 Rate Schedule is typical of large customer rate schedules. It includes a fixed monthly customer charge, a demand charge, and an energy charge. Customers taking service through LLC-1 are also subject to billing adjustments listed in the Company's Schedule BA-1. In comparison to the Company's General Service – Demand tariff ("GSD-1") Schedule LLC-1 has a higher demand charge and lower energy charges, which will be attractive to high load factor customers.

Q. Is Schedule LLC-1 based on average embedded cost or incremental costs?

A. The rates in Schedule LLC-1 are based on the Company's average embedded cost of service. This is the same approach as the vast majority of retail rates in the U.S. Using embedded system costs ensures fairness across customer classes and is consistent with how the Company treats other new customers that join the system.

Q. What is your assessment of the 100MW threshold that requires the LLC Agreement?

A. There is no formulaic approach to determining the appropriate threshold for requiring additional contractual terms. The Company's 100MW threshold is in the middle of the range of other large load tariffs that I reviewed, which ranged from 25MW to 500MW. I reviewed the Company's 2024 FERC Form 1 and observed that the system peak demand was 12,522MW. Thus, the 100MW threshold represents about 0.8% of the current system total demand. From this perspective, the threshold represents a fairly small addition to the Company's system and is relatively conservative.

Q. Should a minimum load factor also be a requirement that necessitates an LLC agreement?

A. I do not believe that minimum load factor is necessary for requiring an LLC agreement. A customer's peak demand is the driving factor for system investments, which creates the need for a long-term contractual agreement. A large customer with a low load factor represents the same long-term financial risks as a high-load factor customer. Thus, a minimum load factor requirement is not advisable.

Q. What is your assessment of the proposed 15-to-20-year contract term and load ramp provision?

A. The proposed contract term is at the high end of the other large load tariffs that I reviewed, which range from 8 to 20 years. This ensures a maximum amount of financial risk mitigation for the Company and its customers. The long term of the contract also ensures that only customers with strong financial backing would be attracted to the LLC-1 rate schedule. The load ramp period is also an important aspect of the Company's proposal. While load ramp periods are typically not necessary for hyperscale data centers like Google or Amazon, colocation data centers that serve multiple smaller clients typically require several years to lease out their entire facility. The load ramp period will allow these types of customers the opportunity to grow into their maximum forecasted demand levels.

Q. What is your assessment of the Company's security requirements contained in the LLCA and LLCP?

A. The Company's proposal to have a variable Security Percentage is a unique aspect of their LLCP. Most of the other proposals I have reviewed required a specific security amount, with some exceptions for customers with high credit ratings and sufficient liquidity. The Company's approach retains some flexibility in its contract terms that will allow it to tailor security requirements to each prospective customer.

Q. What is your assessment of the Company's early termination conditions in the LLCA?

A. The Company's requirement that customers pay 36 months of minimum bills for early termination, or 24 months after year 12, is a strong deterrent against customers who do not have the expectation of long-term financial viability. This requirement is common across the other large load tariffs that I reviewed and will help the Company recover the cost of investments needed to serve new large load customers.

Q. What is your assessment of the Company's minimum billing requirements included in the LLC Agreement?

A. The Company's requirement that the minimum billed demand be 75% to 85% of the annual contract capacity is in the mid-range of other large load tariffs I have reviewed. Dominion Energy Virginia specifies a minimum billed demand of 60% for charges related to generation and AEP Ohio requires minimum billing demand starting at 60% for customers with 25MW of contract capacity. The large load tariffs of other utilities require minimum billed demand ranging from 80% to 100%. Minimum billing provisions provide incentives to a customer to not over forecast their expected peak demand, which may cause a utility to over build capacity. The Company's proposal will act as an incentive for new large load customers to accurately estimate their demand.

Q. What is your overall conclusion regarding the Company's LLC proposal?

A. The LLC proposal thoughtfully balances the Company's need to manage system risks with the ability to attract large-scale, high-impact customers. By setting a fixed contract term with an optional ramp period, flexible security requirements, and financially meaningful exit provisions, the proposal ensures that the Company's existing ratepayers are protected against

stranded costs while offering data centers and other major loads the certainty they require to justify multimillion-dollar investments. At the same time, the rate structure, grounded in cost-of-service principles and aligned with industry leading practices, provides competitive pricing without unduly shifting risk. For these reasons, I recommend the Commission find the Company's proposed LLC-1 Rate Schedule, LLCA, and LLCP as just and reasonable and approve them as proposed.

Q. Does this conclude your testimony?

A. Yes.