



Stephanie A. Cuello
SENIOR COUNSEL

September 30, 2025

VIA ELECTRONIC FILING

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

Re: *Fuel and Purchased Power Cost Recovery Clause with Generating
Performance Incentive Factor*; Docket No. 20250001-EI

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC ("DEF"), please find enclosed for electronic filing in the above referenced docket DEF's Rebuttal Testimony of Gary Dean.

Thank you for your assistance in this matter and if you have any questions, please feel free to contact me at (850) 521-1425.

Sincerely,

/s/ Stephanie A. Cuello

Stephanie A. Cuello

SAC/mh
Enclosures

CERTIFICATE OF SERVICE

Docket No. 20250001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 30th day of September, 2025

/s/ Stephanie A. Cuello

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

REBUTTAL TESTIMONY OF

GARY P. DEAN

ON BEHALF OF

DUKE ENERGY FLORIDA

DOCKET NO. 20250001-EI

SEPTEMBER 30, 2025

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

2 A. I am employed by Duke Energy Florida (“DEF” or the “Company”) as Rates &
3 Regulatory Strategy Manager.

4

5 **Q. Have you previously filed testimony in this docket?**

6 A. Yes, I provided direct testimony on April 2, 2025, July 25, 2025, and September 4,
7 2025.

8

9 **Q. Have your duties or responsibilities with the Company changed since you last filed**
10 **testimony in this docket?**

11 A. No.

12

13 **Q. What is the purpose of your testimony?**

14 A. The purpose of my testimony is to rebut two specific matters that Witness Urlaub, on
15 behalf of Southern Alliance for Clean Energy (“SACE”), raises in direct testimony

1 with respect to DEF's fuel variance. Those two items are: 1) the Dean testimony for
2 DEF shows a variance of 56,958,753 MWh for gas; and 2) Dean calculated total gas
3 cost would have been \$106,308,685 lower than estimated if Duke had used the same
4 amount of gas generation it estimated.

5

6 I would like to note that if I have failed to address any particular point raised by Mr.
7 Urlaub, it does not mean that I agree with that statement, nor do I agree that the
8 testimony is relevant to the issues in this proceeding.

9

10 **Q. Are you sponsoring any exhibits?**

11 A. No.

12

13 **Q. On Page 14, line 6, of Witness Urlaub's testimony he states that the Dean**
14 **testimony for DEF shows a variance of 56,958,753 MWh for gas. Do you agree**
15 **with this assertion?**

16 A. No. The reference to the 56,958,753 MWh for gas is incorrect. Witness Urlaub is
17 incorrectly citing this figure from Exhibit GP-1T, Sheet 6 of 6 to my testimony filed
18 on April 2, 2025. As stated in my testimony on page 5, lines 20-21, this Exhibit is an
19 analysis of system dollar variance for each energy source, not MWh variance.
20 Therefore, the 56,958,753 is in terms of dollars, not MWh. The actual MWh variance
21 is 1,853,179 as shown on Line 12 to Schedule A3-1 in the same filing. Furthermore,
22 the comparison between the estimated and actual MWh and fuel burned for a given
23 period is not a relevant consideration to determine the appropriateness of DEF's fuel

1 costs. It is simply a reflection that the projected generation and fuel expense DEF
2 developed varied from the actual generation and fuel expense incurred. Reasons for
3 difference include things like weather and actual fuel prices closer in time to dispatch
4 decisions. Mr. Urlaub's testimony implies that a utility should simply burn the exact
5 amount of fuel that it included in its estimates, and that is not the appropriate way for
6 DEF or any utility to operate its system. For the above reasons I believe Witness
7 Urlaub's assertion is flawed.

8

9 **Q. On Page 14, lines 8 – 9, of Witness Urlaub's testimony he states that Dean**
10 **calculated total gas cost would have been \$106,308,685 lower than estimated if**
11 **Duke had used the same amount of gas generation it estimated. Do you agree with**
12 **this assertion?**

13 A. No. Witness Urlaub is misunderstanding what the \$106,308,685 represents. This figure
14 is from Exhibit GP-1T, Sheet 6 of 6 to my testimony filed on April 2, 2025. It shows
15 the cost variance attributed to the difference between actual and estimated prices. The
16 \$106,308,685 does not represent how much lower the gas would have been if DEF had
17 used the same amount of gas generation it estimated. It shows the actual reduced gas
18 costs (savings) based on actual lower gas prices. For the above reasons I believe
19 Witness Urlaub's assertion is flawed.

20

21 **Q. Does that conclude your testimony?**

22 A. Yes.

23