



Maria Jose Moncada
Associate General Counsel
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
(561) 304-5795
(561) 691-7135 (facsimile)
maria.moncada@fpl.com

March 30, 2026

-VIA ELECTRONIC FILING-

Adam Teitzman
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20260007-EI

Dear Mr. Teitzman:

Attached for electronic filing in the above docket is the prepared testimony and exhibit of Florida Power & Light Company ("FPL") witness Michael Sole. This testimony is submitted in support of FPL's Petition for Approval of Environmental Cost Recovery Clause Final True-Up for the Period Ending December 2025.

Please feel free to contact me with any questions regarding this filing.

Sincerely,

s/ Maria Jose Moncada

Maria Jose Moncada

Attachments

cc: Counsel for Parties of Record (w/ attachments)

Florida Power & Light Company

700 Universe Boulevard, Juno Beach, FL 33408

23609489

CERTIFICATE OF SERVICE
Docket No. 20260007-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic service on this 30th day of March 2026 to the following:

Carlos Marquez
Jacob Imig
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
cmarquez@psc.state.fl.us
jimig@psc.state.fl.us

J. Jeffry Wahlen
Malcolm N. Means
Matt Jones
Ausley McMullen
Post Office Box 391
Tallahassee, Florida 32302
jwahlen@ausley.com
mmeans@ausley.com
mjones@ausley.com
Attorneys for Tampa Electric Company

Paula K. Brown
Manager, Regulatory Coordination
Tampa Electric Company
Post Office Box 111
Tampa, Florida 33601-0111
regdept@tecoenergy.com

Jon C. Moyle, Jr.
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
Attorneys for Florida Industrial Power Users Group
jmoyle@moylelaw.com

Walt Trierweiler
Charles J. Rehwinkel
Patricia A. Christensen
Octavio Ponce
Austin Watrous
Office of Public Counsel
The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, Florida 32399
trierweiler.walt@leg.state.fl.us
rehwinkel.charles@leg.state.fl.us
christensen.patty@leg.state.fl.us
ponce.octavio@leg.state.fl.us
watrous.austin@leg.state.fl.us
Attorneys for the Citizens of the State of Florida

Matthew R. Bernier
Robert L. Pickels
Stephanie A. Cuello
106 East College Avenue, Suite 800
Tallahassee, Florida 32301
matt.bernier@duke-energy.com
robert.pickels@duke-energy.com
stephanie.cuello@duke-energy.com
FLRegulatoryLegal@duke-energy.com

Dianne M. Triplett
299 First Avenue North
St. Petersburg, Florida 33701
dianne.triplett@duke-energy.com
Attorneys for Duke Energy Florida

Peter J. Mattheis
Michael K. Lavanga
Joseph R. Briscar
Stone Mattheis Xenopoulos & Brew, PC
1025 Thomas Jefferson Street, NW
Suite E-3400, Washington, DC 20007
pjm@smxblaw.com
mkl@smxblaw.com
jrb@smxblaw.com
Attorneys for Nucor Steel Florida, Inc.

James W. Brew
Laura Wynn Baker
Sarah B. Newman
Stone Mattheis Xenopoulos & Brew, P.C.
1025 Thomas Jefferson Street NW
Suite E-3400, Washington, DC 20007
jbrew@smxblaw.com
lwb@smxblaw.com
sbn@smxblaw.com
**Attorneys for White Springs
Agricultural Chemicals Inc. d/b/a PCS
Phosphate –White Springs**

By: s/ Maria Jose Moncada
Maria Jose Moncada
Florida Bar No. 0773301

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **FLORIDA POWER & LIGHT COMPANY**

3 **TESTIMONY OF MICHAEL SOLE**

4 **DOCKET NO. 20260007-EI**

5 **MARCH 30, 2026**

6
7 **Q. Please state your name, business address, employer and position.**

8 A. My name is Michael Sole and my business address is 700 Universe Boulevard, Juno
9 Beach, Florida 33408. I am employed by NextEra Energy, Inc. (“NEE”) as Vice
10 President of Environmental Services.

11 **Q. Please describe your educational background and professional experience.**

12 A. I received a Bachelor of Science degree in Marine Biology from the Florida Institute
13 of Technology in 1986. I served as an Officer in the United States Marine Corps from
14 1985 through 1990, attaining the rank of Captain. I was employed by the Florida
15 Department of Environmental Protection (“FDEP”) in multiple roles from 1990 to 2010
16 and served as the Secretary of the FDEP from 2007-2010. I was employed by NEE or
17 its subsidiary Florida Power & Light Company (“FPL” or the “Company”) from 2010-
18 2023. From 2016-2023, I served as the Vice President of Environmental Services for
19 NEE and resumed that role in May 2025. As Vice President of Environmental Services,
20 I am responsible for FPL’s environmental licensing and compliance efforts for the
21 Company.

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

23 A. The purpose of my testimony is to explain the significant variances in costs associated

1 with operations & maintenance (“O&M”) expenses included in FPL’s Environmental
2 Cost Recovery Clause (“ECRC”) Final True-up for the period of January 2025 through
3 December 2025.

4

5 **FPL Variance Explanations**

6 **Q. How did FPL’s actual project O&M and capital revenue requirements for**
7 **January 2025 through December 2025 compare with its actual/estimated amounts**
8 **presented in Docket No. 20250007-EI?**

9 A. Form 42-4A shows that total actual project O&M was \$10,268,574, or 20.06%, lower
10 than estimated, and Form 42-6A shows that total actual revenue requirements
11 associated with the project capital investments (depreciation, amortization, income
12 taxes and return on capital investments) was \$270,383, or 0.07%, lower than estimated.
13 Individual project variances are provided on Forms 42-4A and 42-6A. Actual revenue
14 requirements for each capital project for the period January 2025 through December
15 2025 are provided on Form 42-8A. The calculation of actual revenue requirements,
16 and the significant variance in capital investments, is sponsored by FPL witness
17 Richard L. Hume.

18 **Q. Please explain the reasons for the significant variances in project O&M expenses.**

19 A. The significant variances in FPL’s 2025 actual O&M expenses compared to
20 actual/estimated amounts are associated with the following projects:

1 **FPL O&M Variance Explanations**

2 **Project 3. Continuous Emission Monitoring Systems**

3 Project expenses were \$140,427, or 16.41%, lower than estimated. The variance is
4 primarily due to the recent replacement of monitoring equipment that was at end of its
5 service life, which reduced system downtime and O&M expense. In addition, CEMS
6 gas and other vendor costs were lower than estimated.

7
8 **Project 5. Maintenance of Stationary Above Ground Fuel Tanks**

9 Project expenses were \$164,436, or 32.55%, higher than estimated. The variance is
10 primarily due to tank and piping inspection costs for Plant Smith that were not included
11 in FPL's estimate.

12
13 **Project 19. Oil-Filled Equipment and Hazardous Substance Remediation**

14 Project expenses were \$2,525,691, or 25.55%, lower than estimated. The variance is
15 due to delays in obtaining equipment clearances (which are necessary to de-energize
16 equipment) required for equipment repair and deferring repairs, which resulted in fewer
17 than estimated transformers being repaired in 2025.

18
19 **Project 23. SPCC Spill Prevention, Control & Countermeasures**

20 Project expenses were \$119,898, or 10.25%, lower than estimated. The variance is
21 primarily due to fewer equipment failures than estimated and reduced oil spill
22 remediation activities.

23

1 **Project 27. Lowest Quality Water Source**

2 Project expenses were \$81,626, or 24.06%, lower than estimated. The variance is
3 primarily due to decreased reclaimed water usage and reduced run times for reuse water
4 treatment systems at the Sanford Plant, which resulted in lower chemical usage and
5 fewer maintenance activities.

6

7 **Project 28. Clean Water Act 316(b) Phase II Rule**

8 Project expenses were \$312,936, or 19.79%, lower than estimated. The variance is
9 primarily due to lower than estimated costs for the Impingement Technology
10 Performance Optimization Studies at the Port Everglades, Dania Beach and Riviera
11 Beach facilities, as well as the deferment of the Cape Canaveral study to 2026 due to
12 operational constraints at the facility.

13

14 **Project 37. DeSoto Next Generation Solar Energy Center**

15 Project expenses were \$153,253, or 18.83%, lower than estimated. The variance is
16 primarily due to planned maintenance on the HVAC units being deferred because the
17 units have been operating better than anticipated.

18

19 **Project 38. Space Coast Next Generation Solar Energy Center**

20 Project expenses were \$192,206, or 47.49%, higher than estimated. The variance is
21 primarily due to costs of component replacements for solar inverters and controls being
22 higher than estimated.

23

1 **Project 42. Turkey Point Cooling Canal Monitoring Plan**

2 Project expenses were \$1,999,740, or 23.93%, lower than estimated. The variance is
3 primarily due to fewer equipment failures, which resulted in lower-than-estimated
4 maintenance costs. In addition, shipping delays caused the deferment of certain
5 equipment costs from 2025 to 2026, and contractor field support costs were lower than
6 estimated. Lower-than-estimated consulting costs for monitoring and reporting also
7 contributed to the overall variance.

8

9 **Project 47. NPDES Permit Renewal Requirements**

10 Project expenses were \$56,179, or 34.52%, higher than estimated. The variance is
11 primarily due to the addition of the annual Cooling Canal System (“CCS”) integrity
12 inspection required under the NPDES permit, as well as any repairs identified as
13 necessary during that inspection. After FPL’s actual/estimated projection was filed in
14 July of 2025, the annual CCS inspection revealed that repairs to the coffer dam
15 separating the CCS from Biscayne Bay were needed in 2025.

16

17 **Project 50. Steam Electric Effluent Guidelines Revised Rules**

18 Project expenses were \$3,454,773, or 31.86%, lower than estimated. The variance is
19 due to lower Plant Scherer Effluent Limitations Guidelines (“ELG”) compliance
20 project costs in 2025 associated with FPL’s share of Unit 4’s common plant costs. The
21 ELG project schedule for Plant Scherer was extended by the plant operator, Georgia
22 Power Company, delaying some of the 2025 scheduled work into 2026 due to
23 equipment shipping delays.

1 **Project 51. Gopher Tortoise Relocations**

2 Project expenses were \$54,070, or 54.98%, lower than estimated. The 2025 gopher
3 tortoise relocation expense was lower due to fewer gopher tortoises needing to be
4 relocated at the Sanford, Martin, and Manatee plants' cooling ponds and the Manatee
5 fuel oil storage terminal.

6
7 **Project 54. Coal Combustion Residuals**

8 Project expenses were \$846,885, or 11.28%, lower than estimated. The variance is
9 primarily due to EPA's extension of several deadlines associated with the 2024 Legacy
10 Coal Combustion Residuals ("CCR") Surface Impoundments and CCR Management
11 Units Rule, allowing some work to be deferred.

12
13 **Project 124. FPL Miami-Dade Clean Water Recovery Center**

14 Project expenses were \$272,709, or 12.29%, lower than estimated. The variance is
15 primarily due to commissioning/system start-up costs in the first quarter and chemical
16 usage being less than estimated.

17
18 **Project 427. General Water Quality**

19 Project expenses were \$288,779, or 21.98%, lower than estimated. The variance is
20 primarily due to the newly rehabilitated Closed Ash Landfill at the Gulf Clean Energy
21 Center requiring less post-closure care work and lower-than-estimated support staff.

1 **Project 430. General Solid & Hazardous Waste**

2 Project expenses were \$203,155, or 20.78%, higher than estimated. The variance is due
3 to a greater-than-estimated need to remediate transformer leaks, the additional cost of
4 which is partially offset by optimizing contractor support at FPL's central warehouse
5 in the Northwest region.

6 **Q. Does this conclude your testimony?**

7 A. Yes.