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April 1, 2026

VIA: ELECTRONIC FILING

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

Re: Storm Protection Plan Cost Recovery Clause
FPSC Docket No. 20260010-EI

Dear Mr. Teitzman:

Attached for filing in the above captioned docket on behalf of Tampa Electric Company is the Prepared Direct Testimony of Kevin E. Palladino and Exhibit No. KEP-1, "Schedules Supporting Storm Protection Cost Recovery Factor."

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Attachment

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of April 2026 to the following:

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ATTORNEY



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 20260010-EI

**IN RE: STORM PROTECTION PLAN
COST RECOVERY CLAUSE**

TESTIMONY AND EXHIBIT

OF

KEVIN E. PALLADINO

FILED: April 1, 2026

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **KEVIN E. PALLADINO**

5
6 **Q.** Please state your name, address, occupation, and employer.

7
8 **A.** My name is Kevin E. Palladino. My business address is 5321
9 Hartford Street, Tampa, Florida 33619. I am employed by
10 Tampa Electric Company ("Tampa Electric" or "the company")
11 as Manager Storm Protection Plan Engineering and Customer
12 Outreach.

13
14 **Q.** Please describe your duties and responsibilities.

15
16 **A.** My duties and responsibilities include the governance and
17 oversight of Tampa Electric's Storm Protection Plan
18 ("SPP" or "the Plan") development and implementation.
19 This includes leading the development of the SPP,
20 prioritization of projects within each of the programs,
21 development of project and program costs and overall
22 implementation of the SPP. Organizationally, Tampa
23 Electric employees responsible for management and
24 implementation of the Vegetation Management, Feeder
25 Hardening, Distribution Lateral Undergrounding,

1 Distribution Storm Surge Hardening, and Transmission
2 Asset Upgrade programs, as well as the SPP warehouse,
3 report through my organization.

4
5 **Q.** Please provide a brief outline of your educational
6 background and professional experience.

7
8 **A.** I have a bachelor's degree in electrical engineering and a
9 master's degree in electrical engineering from the
10 University of South Florida. I have ten years of service
11 with Tampa Electric working in Distribution Design and
12 Engineering, where I have designed major capital projects,
13 led reliability improvement efforts, supervised teams of
14 distribution design staff, and overseen the engineering and
15 outreach efforts for Tampa Electric's Storm Protection
16 Plan.

17
18 **Q.** Have you previously testified before the Florida Public
19 Service Commission?

20
21 **A.** No.

22
23 **Q.** What is the purpose of your testimony in this proceeding?

24
25 **A.** The purpose of my testimony is to present and support the

1 company's actual Storm Protection Plan Cost Recovery Clause
2 ("SPPCRC") costs and accomplishments achieved from January
3 2025 through December 2025 for Commission review and
4 approval. My testimony will also provide a description of
5 each program, a summary of accomplishments, and detail for
6 the significant variances.

7
8 **Q.** Did you prepare any exhibits in support of your testimony?

9
10 **A.** No, I did not prepare any exhibits. I am co-sponsoring
11 Schedules A-4 and A-6 in Exhibit KEP-1, "Schedules
12 Supporting Storm Protection Cost Recovery Factor" which is
13 also attached to the direct testimony of A. Sloan Lewis.
14 These schedules support the company's SPPCRC cost variances
15 during January 2025 through December 2025.

16
17 **Distribution Lateral Undergrounding**

18 **Q.** Please provide a description of the Distribution Lateral
19 Undergrounding Program.

20
21 **A.** The Distribution Lateral Undergrounding Program converts
22 existing overhead distribution lateral facilities to
23 underground to increase the resiliency and reliability of
24 the distribution system serving the company's customers
25 during extreme weather events.

1 **Q.** How many Distribution Lateral Underground projects did
2 Tampa Electric plan to work on in 2025?

3

4 **A.** Tampa Electric planned to work on 337 Distribution Lateral
5 Underground projects in 2025.

6

7 **Q.** How many Distribution Lateral Undergrounding projects did
8 the company work on in 2025?

9

10 **A.** Tampa Electric worked on 350 Distribution Lateral
11 Underground projects and completed 121 projects. The
12 company converted 77 miles of overhead laterals to
13 underground in 2025.

14

15 **Q.** How did the actual costs compare to the planned costs for
16 the Distribution Lateral Underground program?

17

18 **A.** The actual O&M costs for the Distribution Lateral
19 Underground program were \$51,483, or 3.8 percent, greater
20 than projected. The actual capital costs were \$469,670, or
21 0.8 percent, greater than projected. These figures are
22 shown in Exhibit KEP-1 Exhibit (Form A-4, line 7 and Form
23 A-6, line 1).

24

25

1 **Vegetation Management**

2 **Q.** Please provide a description of the Vegetation Management
3 ("VM") Program?

4
5 **A.** The VM Program involves maintenance of vegetation around
6 power lines and electrical infrastructure, ensuring the
7 reliability and safety of the system, preventing outages,
8 and reducing outage duration times. Tampa Electric's VM
9 Program consists of five initiatives. The costs associated
10 with all VM initiatives, with the exception of Reactive
11 (unplanned) VM, are recovered through the SPPCRC.

- 12
- 13 • Distribution Four-Year Cycle
- 14 • Supplemental Distribution Circuit
- 15 • Mid-Cycle Distribution
- 16 • Reactive
- 17 • Transmission
- 18

19 **Q.** How many VM miles did the company project to complete in
20 2025?

21
22 **A.** Tampa Electric projected to maintain vegetation along the
23 following miles of the system:

- 24
- 25 • Distribution Four-Year Cycle: 1,513 miles

- 1 • Supplemental Distribution Circuit: 500 miles
- 2 • Mid-Cycle Distribution: 1,181 miles
- 3 • Transmission: 530 miles

4

5 **Q.** How many VM miles did the company complete in 2025?

6

7 **A.** Tampa Electric completed the following miles:

- 8
- 9 • Distribution Four-Year Cycle: 1,533 miles
- 10 • Supplemental Distribution Circuit: 489 miles
- 11 • Mid-Cycle Distribution: 1,111 miles
- 12 • Transmission: 530 miles

13

14 **Q.** How did the completed miles and costs compare to the
15 projected miles and costs for the VM program?

16

17 **A.** Tampa Electric completed 98.4 percent of the projected
18 miles in 2025. Lessons learned from the 2024 storm season
19 demonstrated that the company needed to target the removal
20 of more non-compliant trees, which are trees with the
21 potential to grow too large to remain within the electric
22 corridor. These removals provided improved clearances,
23 particularly in the more urban areas, but resulted in an
24 impact to the overall completion of the projected miles.

25

1 The actual O&M costs for the VM program were \$1,108,881, or
2 4.0 percent greater than projected, as shown in Exhibit
3 KEP-1 (Form A-4, lines 1.1 through 1.3). This variance is
4 due to the increase in non-compliant tree removals and the
5 associated permit and mitigation fees being higher than
6 projected.

7
8 **Transmission Asset Upgrades**

9 **Q.** Please provide a description of the Transmission Asset
10 Upgrades Program.

11
12 **A.** The Transmission Asset Upgrades Program proactively and
13 systematically replaces the company's remaining wood
14 transmission poles with non-wood material.

15
16 A single project for the Transmission Asset Upgrade Program
17 equates to one transmission circuit, which may include
18 anywhere from a few poles up to several hundred poles. These
19 projects proceed in parallel. The company targets between
20 450 to 500 pole replacements per year. This total may
21 include pole replacements from several projects.

22
23 **Q.** How many Transmission Asset Upgrade projects did the
24 company plan to work on in 2025?

1 **A.** Tampa Electric planned to initiate engineering on 10
2 Transmission Asset Upgrade projects and upgrade 471 poles
3 in 2025.

4
5 **Q.** How many Transmission Asset Upgrade projects did the
6 company work on in 2025?

7
8 **A.** Tampa Electric initiated engineering on 10 Transmission
9 Asset Upgrade projects and upgraded 532 poles in 2025. The
10 poles installed are from a combination of projects carried
11 over from previous years.

12
13 **Q.** How did the actual costs compare to the planned costs for
14 the Transmission Asset Upgrade program?

15
16 **A.** The company's actual O&M costs for the Transmission Asset
17 Upgrades program were \$552,165, or 86.9 percent, greater
18 than projected. The actual capital costs were \$537,633, or
19 6.4 percent, less than projected. These figures are shown
20 in Exhibit KEP-1 (Form A-4, line 2 and Form A-6, line 2).

21
22 The increase in O&M costs were due to the company completing
23 more line transfers than originally planned. The decrease
24 in the capital cost variance is due to two factors; projects
25 located in areas where poles are more accessible, and a

1 less active storm season compared to prior years. Pole
2 accessibility reduces the costs associated with road
3 closure permits and maintenance of traffic. A less active
4 storm season, or favorable weather, reduces the need and
5 costs for matting which allows heavy vehicles to access wet
6 rights-of-way ("ROW"). Both factors reduced the amount of
7 time and effort required to perform the work, which allowed
8 Tampa Electric to perform more pole change outs than
9 originally planned.

10
11 **Substation Extreme Weather Hardening**

12 **Q.** Please provide a description of the Substation Extreme
13 Weather Hardening Program.

14
15 **A.** The Substation Extreme Weather Hardening program hardens
16 and protects the company's substation assets that are
17 vulnerable to flooding or storm surge.

18
19 **Q.** How many Substation Extreme Weather Hardening projects did
20 the company plan to work on in 2025?

21
22 **A.** Tampa Electric planned to work on six projects in 2025.

23
24 **Q.** How many projects did the company work on in 2025?

25

1 **A.** Tampa Electric completed two Substation Extreme Weather
2 Hardening projects in 2025 and plans to complete three of
3 the remaining projects in 2026 and one in 2027.

4
5 **Q.** How did the completed projects and costs compare to the
6 planned projects and costs for the Substation Extreme
7 Weather Hardening program?

8
9 **A.** The actual capital costs for the Substation Extreme Weather
10 Hardening program were \$144,098, or 27.5 percent, less than
11 projected, as shown in Exhibit KEP-1 (Form A-6, line 3).
12 The variance in capital costs is due to material delays and
13 challenges in coordinating outages with critical customers,
14 resulting in the delay of four of the planned projects.

15
16 **Distribution Overhead Feeder Hardening**

17 **Q.** Please provide a description of the Distribution Overhead
18 Feeder Hardening Program.

19
20 **A.** The Distribution Overhead Feeder Hardening Program includes
21 strategies to further enhance the resiliency and
22 reliability of the distribution network by hardening the
23 grid through feeder strengthening, feeder sectionalization,
24 and automation to minimize interruptions and reduce
25 customer outages during extreme weather events and abnormal

1 system conditions.

2

3 **Q.** How many Distribution Overhead Feeder Hardening projects
4 did the company plan to work on in 2025?

5

6 **A.** Tampa Electric planned to work on 78 Distribution Overhead
7 Feeder Hardening projects in 2025.

8

9 **Q.** How many Distribution Overhead Feeder Hardening projects
10 did the company work on in 2025?

11

12 **A.** Tampa Electric worked on 71 Distribution Overhead Feeder
13 Hardening projects in 2025. The remaining projects were
14 either engineering projects to be constructed in later
15 years or construction projects that carried over to 2026.

16

17 **Q.** How did the completed projects and costs compare to the
18 planned projects and costs for the Distribution Overhead
19 Feeder Hardening program?

20

21 **A.** Tampa Electric completed construction on 25 projects and
22 engineering for 43 projects for the Distribution Overhead
23 Feeder Hardening program and the remaining three projects,
24 which are in construction, will carry over into 2026. The
25 actual O&M costs for this program were \$384,074, or 37.8

1 percent greater than projected. The actual capital costs
2 were \$1,027,619, or 9.1 percent, less than projected. These
3 figures are shown in Exhibit KEP-1 (Form A-4, line 4 and
4 Form A-6, line 4).

5
6 The increase in O&M is due to more line transfers completed
7 than planned. The decrease in capital costs is due to a
8 slower pace of work in high-density urban areas of the
9 company's service territory. These areas present unique
10 challenges such as crowded ROW for pole installation, more
11 time required, and time restraints on lane closure
12 approvals. These factors increase the time to install a
13 pole, which in turn decreases the pace of capital spending
14 on those projects.

15
16 **Infrastructure Inspections**

17 **Q.** Please provide a description of the Infrastructure
18 Inspections Program.

19
20 **A.** The Infrastructure Inspections Program involves the
21 inspections performed on the company's transmission and
22 distribution infrastructure, including all wooden
23 distribution and transmission poles, transmission
24 structures, and substations, as well as the audit of all
25 joint use attachments.

1 **Q.** How many Infrastructure Inspections did the company plan to
2 complete in 2025?

3

4 **A.** The company planned to complete the following number of
5 Infrastructure Inspections:

6

7	<u>Distribution:</u>	<u>2025</u>
8	Wood Pole	35,625

9

10	<u>Transmission:</u>	<u>2025</u>
11	Wood Pole/Groundline (poles)	122
12	Ground Patrol (circuits)	218
13	Aerial Infrared Patrol (circuits)	218

14 Substations:

15	Distribution	524
16	Transmission	414

17

18 **Q.** How many Infrastructure Inspections did the company
19 complete in 2025?

20

21 **A.** Tampa Electric completed the following Infrastructure
22 Inspections in 2025:

23	<u>Distribution:</u>	<u>2025</u>
24	Wood Pole	38,951

25

1	<u>Transmission:</u>	<u>2025</u>
2	Wood Pole/Groundline (poles)	52
3	Ground Patrol (circuits)	218
4	Aerial Infrared Patrol (circuits)	218
5	Substations:	
6	Distribution	532
7	Transmission	336

8

9 **Q.** How did the actual costs compare to the planned costs for
10 the Infrastructure Inspection program in 2025?

11

12 **A.** The actual O&M costs for the Infrastructure Inspection
13 program were \$46,331, or 2.4 percent, less than projected,
14 as shown in Exhibit KEP-1 (Form A-4, lines 5.1 and 5.2).

15

16 **LEGACY STORM HARDENING INITIATIVES**

17 **Q.** What are the Legacy Storm Hardening Initiatives?

18

19 **A.** The Legacy Storm hardening Initiatives are storm hardening
20 activities that were mandated by the Commission as
21 components of the company's prior storm hardening plan in
22 Commission Order No. PSC-2006-0351-PAA-EI.

23

24 **Q.** Does Tampa Electric recover all costs for the Legacy Storm
25 Hardening Initiatives through the SPPCRC?

1 **A.** No. Tampa Electric only recovers the costs associated with
2 the following legacy storm hardening initiatives through
3 the SPPCRC:

- 4 • Distribution Vegetation Management
- 5 • Transmission Vegetation Management
- 6 • Distribution Infrastructure Inspections
- 7 • Transmission Infrastructure Inspections
- 8 • Transmission Asset Upgrades

9

10 **SUMMARY**

11 **Q.** Please summarize your testimony.

12

13 **A.** The company demonstrated successful accomplishments in each
14 of its SPP Programs in 2025 with a total revenue requirement
15 variance of \$516,637, or 0.5 percent compared to the
16 projection.

17 Distribution Lateral Undergrounding, Distribution Overhead
18 Feeder Hardening, and Substation Extreme Weather Hardening
19 programs completed more work than previous years, while
20 maintaining a small variance between the actual and
21 projected spend.

22

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

24

25 **A.** Yes.

SCHEDULES SUPPORTING
STORM PROTECTION COST RECOVERY FACTOR

INDEX

SCHEDULE	TITLE	PAGE
Form A-4	Variance Report of Annual O&M Costs by Program (Jurisdictional)	17
Form A-6	Variance Report of Annual Capital Investment Costs by Program (Jurisdictional Revenue Requirements)	18

Tampa Electric Company
 Storm Protection Plan Cost Recovery Clause
 Final True-Up
 Prior Period: January 2025 through December 2025

Form A-4
 Page 1 of 1

Variance Report of Annual O&M Costs by Program (Jurisdictional)
 (In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Estimated Actual	Variance Amount	Percent
1. Vegetation Management O&M Programs				
1. Distribution Vegetation Management - Planned	\$ 25,315,857	\$ 23,945,482	\$ 1,370,375	5.7%
2. Transmission Vegetation Management - Planned	3,812,273	4,073,767	(261,494)	-6.4%
3. Transmission Vegetation Management - ROW	-	-	-	0.0%
1.a Subtotal of Vegetation Management Programs	\$ 29,128,129	\$ 28,019,249	\$ 1,108,881	4.0%
2. Asset Upgrade O&M Programs				
1. Transmission Asset Upgrades	\$ 1,187,825	\$ 635,660	\$ 552,165	86.9%
2.a Subtotal of Asset Upgrade O&M Programs	\$ 1,187,825	\$ 635,660	\$ 552,165	86.9%
3. Substation Protection O&M Programs				
1. Substation Extreme Weather Protection	\$ -	\$ -	\$ -	0.0%
3.a Subtotal of Substation Protection O&M Programs	\$ -	\$ -	\$ -	0.0%
4. Overhead Feeder Hardening Programs				
1. Distribution Overhead Feeder Hardening	\$ 1,400,256	\$ 1,016,183	\$ 384,074	37.8%
4.a Subtotal of Overhead Feeder Hardening Programs	\$ 1,400,256	\$ 1,016,183	\$ 384,074	37.8%
5. Infrastructure Inspection O&M Programs				
1. Distribution Infrastructure Inspections	\$ 1,378,421	\$ 1,402,518	\$ (24,096)	-1.7%
2. Transmission Infrastructure Inspections	538,762	560,996	(22,234)	-4.0%
5.a Subtotal of Infrastructure Inspection O&M Programs	\$ 1,917,183	\$ 1,963,513	\$ (46,331)	-2.4%
6. Common SPP O&M Programs				
1. Common O&M (A)	\$ 1,036,165	\$ 1,330,120	\$ (293,955)	-22.1%
6.a Subtotal of Common SPP O&M Programs	\$ 1,036,165	\$ 1,330,120	\$ (293,955)	-22.1%
7. Lateral Undergrounding O&M Programs				
1. Distribution Lateral Undergrounding	\$ 1,402,096	\$ 1,350,613	\$ 51,483	3.8%
7.a Subtotal of Lateral Undergrounding O&M Programs	\$ 1,402,096	\$ 1,350,613	\$ 51,483	3.8%
8. Total of O&M Programs	\$ 36,071,654	\$ 34,315,337	\$ 1,756,317	5.1%
9. Allocation of O&M Costs				
a. Distribution O&M Allocated to Demand	\$ 30,532,795	\$ 29,044,915		
b. Transmission O&M Allocated to Demand	5,538,859	5,270,422		
c. Distribution O&M Allocated to Energy	-	-		
d. Transmission O&M Allocated to Energy	-	-		
10. Less 2020 Base Revenue O&M Threshold				
a. Less 2020 Base Revenue O&M Threshold - Distribution	-	-		
b. Less 2020 Base Revenue O&M Threshold - Transmission	-	-		
c. Total Threshold Amount Removed (B)	\$ -	\$ -		
11. Retail Jurisdictional Factors				
a. Distribution Demand Jurisdictional Factor	1.0000000	1.0000000		
b. Transmission Demand Jurisdictional Factor	0.93580477	0.93580477		
c. Distribution Energy Jurisdictional Factor	0.0000000	0.0000000		
d. Transmission Energy Jurisdictional Factor	0.0000000	0.0000000		
12. Jurisdictional Revenue Requirements				
a. Jurisdictional Distribution Demand Revenue Requirement	\$ 30,532,795	\$ 29,044,915	\$ 1,487,880	5.1%
b. Jurisdictional Transmission Demand Revenue Requirement	5,183,291	4,932,086	251,205	5.1%
c. Jurisdictional Distribution Energy Revenue Requirement	-	-	-	0.0%
d. Jurisdictional Transmission Energy Revenue Requirement	-	-	-	0.0%
13. Total Jurisdictional O&M Revenue Requirements	\$ 35,716,086	\$ 33,977,001	\$ 1,739,085	5.1%

Notes:

Column (1) is the End of Period Totals on SPPCRC Form A-5
 Column (2) is amount shown on Form E-5 End of Period Totals based on Order No.PSC-2025-0439-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Storm Protection Plan Cost Recovery Clause
 Final True-Up
Prior Period: January 2025 through December 2025

Form A-6
 Page 1 of 1

Variance Report of Annual Capital Investment Costs by Program (Jurisdictional Revenue Requirements)
 (In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Estimated Actual	Variance Amount	Percent
1. Distribution Lateral Undergrounding Program				
1. Distribution Lateral Undergrounding Program	\$ 57,364,093	\$ 56,894,423	\$ 469,670	0.8%
<hr/>				
1.a Subtotal of Distribution Lateral Undergrounding Program	\$ 57,364,093	\$ 56,894,423	\$ 469,670	0.8%
2. Transmission Asset Upgrades Program				
1. Transmission Asset Upgrades Program	\$ 7,833,594	\$ 8,371,227	\$ (537,633)	-6.4%
<hr/>				
2.a Subtotal of Transmission Asset Upgrades Program	\$ 7,833,594	\$ 8,371,227	\$ (537,633)	-6.4%
3. Substation Extreme Weather Program				
1. Substation Extreme Weather Program	\$ 380,387	\$ 524,485	\$ (144,098)	-27.5%
<hr/>				
3.a Subtotal of Substation Extreme Weather Program	\$ 380,387	\$ 524,485	\$ (144,098)	-27.5%
4. Distribution Overhead Feeder Hardening Program				
1. Distribution Overhead Feeder Hardening Program	\$ 10,210,989	\$ 11,238,608	\$ (1,027,619)	-9.1%
<hr/>				
4.a Subtotal of Distribution Overhead Feeder Hardening Program	\$ 10,210,989	\$ 11,238,608	\$ (1,027,619)	-9.1%
5. Total of Capital Investment Programs	\$ 75,789,063	\$ 77,028,743	\$ (1,239,680)	-42.2%
6. Allocation of Costs to Energy and Demand				
a. Energy	\$ -	\$ -	\$ -	0.0%
b. Demand	\$ 75,789,063	\$ 77,028,743	\$ (1,239,680)	-1.6%

Notes:

Column (1) is the End of Period Totals on SPPCRC Form A-7
 Column (2) is amount shown on Form E-7 End of Period Totals based on Order No.PSC-2025-0439-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)