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April 3, 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. 20260001-EI

Dear Mr. Teitzman:

Attached for electronic filing in the above docket is the prepared testimony and exhibits of Florida Power & Light Company ("FPL") witness Brandon J. Stankiewicz. This testimony is submitted in support of FPL's Petition for Approval of 2027 Solar Base Rate Adjustment Revenue Requirement and Factor.

Please contact me if you have or your Staff has 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

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23618815

CERTIFICATE OF SERVICE

Docket No. 20260001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished

by electronic service on this 3rd day of April 2026 to the following:

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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **FLORIDA POWER & LIGHT COMPANY**

3 **TESTIMONY OF BRANDON J. STANKIEWICZ**

4 **DOCKET NO. 20260001-EI**

5 **APRIL 3, 2026**

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

8 A. My name is Brandon J. Stankiewicz. My business address is Florida Power & Light
9 Company, 700 Universe Boulevard, Juno Beach, Florida 33408.

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

11 A. I am employed by Florida Power & Light Company (“FPL” or the “Company”) as the
12 Vice President of Universal Solar and Storage Development.

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

14 A. I received my Bachelor of Science degree from the U.S. Military Academy at West
15 Point in 2003 and thereafter served as an officer in the U.S. Army for five years. In
16 2008, I ended my active-duty service and started my employment with NextEra Energy
17 Resources, LLC, as a Project Manager, Development, responsible for the development
18 of individual solar projects. My responsibilities included work on projects in
19 California, Arizona, Nevada, Minnesota, Arkansas, Michigan, and Texas. In November
20 2016, I moved to FPL as a Director of Development, responsible for overseeing a team
21 of project managers covering a portion of FPL’s service footprint within the state of
22 Florida. I assumed my current position as Vice President of Solar and Storage
23 Development in August 2022.

1 **Q. Please describe your duties and responsibilities in your current position.**

2 A. I am responsible for leading all new project development related to solar and battery
3 storage for FPL. I have been in this role since March of 2020.

4 **Q. Are you sponsoring any exhibits in this case?**

5 A. Yes. I am sponsoring the following exhibits:

- 6 • Exhibit BJS-1 – List of FPL Solar Energy Centers in Service
- 7 • Exhibit BJS-2 – FPL 2027 Solar Energy Center Maps
- 8 • Exhibit BJS-3 – Typical Solar Energy Center Block Diagram
- 9 • Exhibit BJS-4 – Specifications for 2027 Solar Energy Centers
- 10 • Exhibit BJS-5 – Construction Schedules for 2027 Solar Energy Centers
- 11 • Exhibit BJS-6 – Capital Cost Table

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

13 A. First, I describe the 16 universal photovoltaic (“PV”) solar energy centers expected to
14 begin commercial operation in 2027 (“2027 Project”) for which FPL seeks recovery
15 pursuant to the Solar and Battery Base Rate Adjustment (“SoBRA”) provision of its
16 2025 Rate Settlement Agreement approved by Order No. PSC-2026-0022-S-EI (“2025
17 Rate Settlement” or “Settlement”). Second, I provide a description of the 2027 Project
18 solar energy centers, including the technology, engineering design parameters, and
19 overall construction schedules. Third, I demonstrate that the estimated cost of the
20 components, engineering, and construction for the 2027 Project is reasonable.

21 **Q. Please summarize your testimony.**

22 A. Since its 2021 rate case settlement, FPL has continued to successfully develop and
23 construct cost-effective solar generation. As of March 31, 2026, FPL operates 116 PV

1 solar power plants representing 8,528 megawatts alternating current (“MW_{AC}”) of
2 utility-scale solar capacity. My testimony demonstrates that FPL has selected
3 components and technology for the 2027 Project that will deliver high levels of
4 efficiency and reliability to serve FPL customers. In addition, FPL has undertaken a
5 competitive procurement process to ensure its costs are reasonable.

6

7

I. 2027 Project Description

8

**Q. Please describe FPL’s experience in designing and constructing solar energy
9 facilities.**

9

10

A. FPL has extensive experience in designing and building utility-scale solar generation,
11 placing it among the leaders in the U.S. FPL is currently Florida’s largest generator of
12 solar power, having completed 116 solar energy centers totaling 8,528 MW_{AC}. The
13 existing FPL utility-scale solar energy centers range in size from 10 MW_{AC} to 74.5
14 MW_{AC}, demonstrating FPL’s capability to design and build significant solar
15 infrastructure across Florida. Exhibit BJS-1 provides a list of the FPL utility-scale PV
16 solar energy centers currently in service.

17

18

The designs and construction of these sites have also proven to be resilient and have
19 demonstrated their durability in the face of severe weather. As an example, during
20 Hurricanes Helene and Milton in 2024, 66 of FPL’s 89 operating solar sites were
21 exposed to storm conditions, but less than 0.07% of solar panels required replacement.

21

1 **Q. Please identify the solar energy centers that comprise the 2027 Project.**

2 A. The 2027 Project involves the construction of 16 solar energy centers that FPL proposes
3 to place into service in two tranches. The first eight sites are estimated to reach
4 commercial operation on January 31, 2027, and the remaining eight are estimated to
5 reach commercial operation on July 31, 2027. The solar energy centers are (i) Indrio
6 Solar Energy Center in St. Lucie County, (ii) Tangelo Solar Energy Center in
7 Okeechobee County, (iii) Wood Stork Solar Energy Center in St. Lucie County, (iv)
8 Hendry Solar Energy Center in Hendry County, (v) Middle Lake Solar Energy Center
9 in Madison County, (vi) Spanish Moss Solar Energy Center in St. Lucie County, (vii)
10 County Line Solar Energy Center in Charlotte and DeSoto Counties, (viii) Saddle Solar
11 Energy Center in DeSoto County, (ix) Hardwood Hammock Solar Energy Center in
12 Walton County, (x) Maple Trail Solar Energy Center in Baker County, (xi) Catfish
13 Solar Energy Center in Okeechobee County, (xii) Cocoplum Solar Energy Center in
14 Hendry County, (xiii) Pinecone Solar Energy Center in Calhoun County, (xiv) Myakka
15 Solar Energy Center in Manatee County, (xv) Joshua Creek Solar Energy Center in
16 DeSoto County, and (xvi) Vernia Solar Energy Center in Indian River County. Each
17 center will have a nameplate capacity of 74.5 MW_{AC}. Exhibit BJS-2 more fully
18 describes and depicts the solar energy centers.

19 **Q. Please describe the current status of the site designs and layouts of the solar energy**
20 **centers for the 2027 Project.**

21 A. Each of the 16 solar energy centers are in the advanced stages of design and site layouts.
22 Eight of the sites have achieved the “Issued for Construction” (“IFC”) level of maturity.
23 This level of design represents the plan set that a construction contractor would use to

1 build each of the solar energy centers. While this is a mature drawing set, the
2 construction contractors may still adjust the site layouts to accommodate unanticipated
3 conditions in the field warranting a design change. These types of changes would be
4 reflected in the “As-Built” set of design drawings prepared by the construction
5 contractor and issued to FPL once the site is operational. The remaining eight sites are
6 progressing towards the IFC level of design and are expected to achieve this maturity
7 in late summer of 2026. FPL does not foresee material changes to the current designs
8 and layouts for these sites.

9 **Q. Please describe the solar technology that FPL plans to use for the 2027 Project.**

10 A. The 2027 Project will utilize approximately 3.3 million PV panels, primarily of the
11 thin-film variety with a small quantity of crystalline silicon PV panels. Both types
12 convert sunlight to direct current (“DC”) electricity. These PV panels will be mounted
13 on single-axis tracking systems, which follow the sun’s movement from east to west,
14 maximizing energy production. All other factors being equal, the use of tracking
15 technology offers higher generation output as well as a higher firm capacity value,
16 which contributes to the economic benefits described in the testimony of FPL witness
17 Whitley.

18
19 The panels will be grouped and connected to inverters that convert DC electricity into
20 alternating current (“AC”) electricity. The inverters, paired with medium voltage
21 transformers, form Power Conversion Units (“PCUs”). Each center will have between
22 18 and 21 PCUs, with the AC voltage increased by transformers to match transmission
23 interconnection voltage. Exhibit BJS-3 provides a typical block diagram depicting the

1 basic layout of the major equipment components, and Exhibit BJS-4 provides the
2 specifications for each of the 16 solar energy centers.

3 **Q. Please describe the conversion efficiency for the selected PV panels.**

4 A. The selected thin-film panels will have an average conversion efficiency of
5 approximately 18.5%. This means that 18.5% of the solar energy reaching the surface
6 of the panels is converted into DC electrical energy. Thin-film panel manufacturers
7 continue to improve conversion efficiencies year over year, reflective of the continued
8 advancement of solar generation technology.

9 **Q. Describe the DC/AC ratio for the 2027 Project.**

10 A. The DC/AC ratio is the ratio of the total installed DC capacity of PV panels to the AC
11 capacity of each solar energy center at the point of interconnection. The DC/AC ratios
12 for solar energy centers depend on equipment selection, site conditions, and
13 environmental features unique to each location. For the 16 centers comprising the 2027
14 Project, the average DC/AC ratio is 1.28, and individual site DC/AC ratios range from
15 1.20 to 1.40.

16 **Q. Why do the DC/AC ratios differ across the solar energy centers?**

17 A. Site and equipment characteristics unique to each of the solar energy centers drive
18 variability in the DC/AC ratios. FPL seeks to achieve the highest level of output,
19 reliability, and customer benefit from each unique solar energy center given the
20 selection of major components and the design optimization possibilities at each
21 location. In short, FPL will work to attain an optimal DC/AC ratio within the physical
22 constraints of each location at time of final design and contractor mobilization.

1 **Q. Are the costs of interconnection facilities and network integration for each solar**
2 **energy center within the 2027 Project included in the total cost estimate?**

3 A. Yes. The estimated capital construction cost for each solar energy center includes the
4 projected cost for its unique interconnection configuration. The interconnection
5 facilities cost includes two components: direct assignment facilities and system
6 upgrades for network integration. These cost components are identified during the
7 interconnection study process and are factored into the total cost estimate for each solar
8 energy center. This ensures that both the interconnection facilities and any necessary
9 network integration costs are accounted for in overall project costs.

10 **Q. What are the proposed construction schedules and in-service dates for the 2027**
11 **Project?**

12 A. FPL expects to construct the 2027 Project in two separate tranches composed of eight
13 sites each, with the first tranche expected to reach commercial operation by January 31,
14 2027, and the second tranche by July 31, 2027. The construction schedules include the
15 time necessary to obtain the required permits, procure materials and contract labor,
16 clear and grade each of the sites, erect fencing, construct access pathways and drainage
17 systems, install the solar generating equipment, build and energize the interconnection
18 facilities, and test and start-up each solar facility. The current construction schedules
19 as shown in Exhibit BJS-5 support the proposed commercial in-service dates.

20 **Q. As of April 3, 2026, what is the status of the certifications and permits required to**
21 **begin construction for the solar energy centers?**

22 A. All 16 sites that are part of the 2027 Project have received the federal, state, and local
23 permits required to begin construction. The Florida Department of Environmental

1 Protection has issued an Environmental Resource Permit for all 16 solar energy centers.
2 Six of the 16 sites also required Section 404 Authorization from the United States Army
3 Corps of Engineers for impacts to federally jurisdictional waters, and all of these
4 permits have been received. Finally, all centers have received the required county site
5 plan approvals.

6 **Q. Please describe how FPL will manage the centers' operations and monitor their**
7 **performance upon commercial operation.**

8 A. FPL has developed and continually enhances advanced monitoring technology and
9 performance analysis tools for its solar energy centers, battery storage fleet, and fossil
10 generation fleet. These tools optimize plant operations, drive process efficiencies, and
11 facilitate the deployment of technical skills as demand for services grows. The 2027
12 Project will benefit from monitoring and performance analysis tools, and each of the
13 16 solar energy centers will be operated and monitored from FPL's Renewable
14 Operations Control Center ("ROCC").

15
16 The ROCC, established in 2016, serves as the centralized remote operations center for
17 all renewable generation and storage facilities and efficiently manages daily work
18 activities and ensures effective deployment of best operating practices at all of FPL's
19 solar energy centers. The FPL team has leveraged these capabilities along with its
20 extensive experience to develop robust operating plans that deliver high levels of
21 reliability and availability at some of the lowest costs in the industry. The ROCC uses
22 advanced technology to identify potential problems earlier than traditional detection
23 methods, creates automatic directives to investigate and resolve solar field energy

1 losses, and allows the operating teams the opportunity to prevent or mitigate the effects
2 of failures. FPL compares the performance of like components on similar generating
3 units and determines how to make improvements, which often prevents problems
4 before they would otherwise occur. The anomaly detection and artificial intelligence
5 used in the ROCC technology tools improve service reliability for FPL customers.

6
7 The ROCC also provides a mechanism to reset inverters automatically and allows for
8 remote technical troubleshooting to restore inverter operation. If remote restoration is
9 not possible, the ROCC will have diagnosed the equipment to identify the key
10 component requiring repair or replacement and will write a corrective order for the site
11 to execute. In addition, the ROCC interacts with FPL's Center of Work Excellence to
12 create daily work schedules that most efficiently restore equipment, execute work
13 orders, and perform preventative maintenance, with the goal of continuously reducing
14 lost energy and production costs.

15
16 Finally, the 16 solar energy centers will be supported by regional operations teams that
17 FPL has staffed across its service area. These teams are based in regional operations
18 centers located in DeSoto, Clay, and St. Lucie Counties, and FPL is adding additional
19 operations centers in Manatee, Union, and Indian River Counties in 2027. Each of these
20 operations centers positions resources in locations that ensure a timely response to any
21 loss of production that arises and support the ongoing maintenance requirements of the
22 expanding solar and battery fleets.

23

1 **II. 2027 Project Costs**

2 **Q. What is FPL’s estimated cost for the 2027 Project?**

3 A. FPL estimates that the total cost for the 2027 Project is \$2,020 million, at an average
4 price of \$1,695/kW_{AC}. As detailed in FPL witness Whitley’s testimony, FPL’s planned
5 2027 Project results in \$908 million cumulative present value revenue requirements
6 (“CPVRR”) savings for FPL’s customers, as compared to an alternative plan that
7 excludes the 2027 Project. Mr. Whitley’s analysis demonstrates that the facilities
8 provide substantial savings for FPL’s customers.

9 **Q. Please describe the cost-related SoBRA requirements that you will address.**

10 A. FPL’s 2025 Rate Settlement contains two requirements associated with solar energy
11 centers for which FPL seeks recovery pursuant to the SoBRA mechanism. First, FPL
12 must demonstrate an economic or resource need. To demonstrate economic need, a
13 SoBRA project must have a CPVRR that shows benefits within 10 years of the project
14 in-service year and a cost benefit ratio of 1.15 to 1 compared to the projected system
15 CPVRR without the project. The economic need and cost benefit justifications are
16 addressed by FPL witness Whitley. Second, the Settlement requires that the cost of the
17 SoBRA project be reasonable. My testimony will demonstrate that FPL’s costs for the
18 2027 Project are reasonable.

19 **Q. Does the 2027 Project meet these requirements?**

20 A. Yes. FPL seeks SoBRA cost recovery for the 16 solar energy centers expected to enter
21 service in 2027. As FPL witness Whitley discusses, all 16 solar energy centers meet
22 the economic need tests in that CPVRR of the system with these centers included shows
23 CPVRR benefits within 10 years of the in-service year, and the centers meet the cost

1 benefit ratio test of 1.15 to 1 as compared to a system without the inclusion of these
2 centers. The calculation of the associated revenue requirement and SoBRA Factor will
3 be covered by other witnesses at the time of FPL's projection filing in this docket.

4 **Q. What is the per site and average cost per kW_{AC} for the 2027 Project?**

5 A. Table 1 below shows the average cost per kW_{AC} for each of the 2027 Project solar
6 energy centers, both with and without the cost of the associated land.

7 **Q. Is FPL seeking cost recovery for the land through the 2027 SoBRA?**

8 A. No. All of the underlying land for the 2027 Project is currently classified by FPL as
9 property held for future use ("PHFU") and therefore does not constitute incremental
10 costs FPL seeks to recover through the requested SoBRA. Consistent with previous
11 SoBRAs, these land costs will be excluded from the requested rate adjustment provided
12 the Commission approves the 2027 Project. However, FPL witness Whitley has
13 included these land costs in his CPVRR calculations.

14

**TABLE 1:
COSTS PER SITE AND TOTAL AVERAGE COSTS**

	Total Estimated Cost (\$/kW_{AC})	Less PHFU Value (\$/kW_{AC})	Estimated Cost Less PHFU Value (\$/kW_{AC})
County Line	\$1,701	\$59	\$1,642
Hendry	\$1,796	\$69	\$1,727
Indrio	\$1,803	\$40	\$1,763
Middle Lake	\$1,549	\$32	\$1,517
Saddle	\$1,651	\$54	\$1,597
Spanish Moss	\$1,716	\$76	\$1,640
Tangelo	\$1,706	\$84	\$1,622
Wood Stork	\$1,659	\$68	\$1,591
Catfish	\$1,753	\$115	\$1,638
Cocoplum	\$1,639	\$56	\$1,582
Hardwood Hammock	\$1,808	\$106	\$1,702
Joshua Creek	\$1,597	\$55	\$1,542
Maple Trail	\$1,717	\$89	\$1,628
Myakka	\$1,676	\$97	\$1,579
Pinecone	\$1,839	\$115	\$1,724
Vernia	\$1,511	\$35	\$1,476
Average Total	\$1,695	\$72	\$1,623

1

2 **Q. Were the costs FPL ultimately secured for construction of the 2027 Project**
3 **reasonable?**

4 A. Yes.

5 **Q. What is the basis for your conclusion?**

6 A. FPL utilized a robust procurement process designed to obtain the best available pricing.
7 The costs for surveying, engineering, equipment, materials, and construction services
8 necessary to complete the solar energy centers were established through competitive
9 bidding processes. The balance of the costs was the result of leveraging existing
10 agreements for engineering services, which themselves were the result of a separate
11 competitive bidding process. Therefore, the vast majority of the 2027 Project's

1 equipment, engineering, and construction costs were subject to competitive
2 solicitations.

3

4 For major equipment, FPL followed a procurement process similar to what it employed
5 for prior SoBRA projects approved by the Commission. FPL solicited proposals for
6 the supply of PV panels, PCUs, step-up power transformers, as well as the engineering,
7 procurement and construction (“EPC”) services required to complete the proposed
8 solar energy centers for the 2027 Project. This rigorous competitive procurement
9 process ensures that the 2027 Project can be completed with the highest quality
10 standards to deliver maximum customer benefits.

11 **Q. Please describe the competitive solicitations for 2025 Project’s solar panels.**

12 A. FPL’s solicitation for solar panels for the 2027 Project included a broad selection of
13 potential suppliers and requested detailed information from bidders which helped to
14 evaluate the potential impacts of various then-pending international trade actions. In
15 total, FPL requested proposals for PV panels from twelve large, industry-leading
16 suppliers. Eleven suppliers submitted bids that satisfied the requirements of the RFP.
17 FPL evaluated each of these conforming bids and ultimately contracted with one
18 supplier.

19

20 The selected panel supplier for the 2027 Project offered a competitive price, a high
21 efficiency product, offered some of the highest product quality programs in the
22 industry, and was able to provide strong financial performance security. In addition,

1 the supplier demonstrated the ability to navigate current regulations and trade
2 uncertainty with minimal impacts to both cost and schedule.

3 **Q. Please describe the regulations and trade uncertainties FPL considered when**
4 **selecting the solar panel supplier.**

5 A. During 2025, the United States PV panel market experienced unprecedented, rapid, and
6 overlapping policy and trade actions (collectively, “Policy and Trade Actions”),
7 including the following:

8 1) In April 2025, the U.S. administration began implementing reciprocal tariffs under
9 the International Emergency Economic Powers Act for trade deficit related actions.
10 By August 2025, these reciprocal tariffs reached as high as 50% on certain imported
11 goods, including polysilicon panels and components;

12 2) In July 2025, the U.S. Department of Commerce and the U.S. International Trade
13 Commission received new petitions requesting anti-dumping and countervailing
14 duties (“AD/CVD”) inquiries for certain polysilicon panel suppliers based in
15 Indonesia, Laos, and India; and

16 3) In July 2025, the U.S. Department of Commerce also initiated a Section 232
17 investigation on polysilicon and derivative products (which includes PV panels and
18 solar cells).

19

20 A convergence of tariff, supply, and schedule factors made polysilicon panels
21 commercially unviable for FPL’s 2027 Project. In contrast, the selected supplier’s thin-
22 film panels are manufactured without the use of polysilicon and were already

1 warehoused in the United States. By selecting this supplier, FPL was able to eliminate
2 the import and tariff risk created by the ongoing Policy and Trade Actions.

3 **Q. Please describe the competitive solicitations for 2027 Project’s PCU and Step-Up**
4 **Power Transformers.**

5 A. FPL solicited proposals from six PCU suppliers. Five of the six suppliers submitted
6 proposals that met the requirements of the RFP. FPL evaluated these proposals and
7 selected the lowest cost bidders to supply the PCUs for the 2027 Project.

8
9 FPL solicited proposals from at least three industry-leading manufacturers of step-up
10 power transformers. FPL evaluated three qualifying proposals and selected the two
11 lowest cost bidders to supply the transformers.

12 **Q. Please describe the competitive solicitations for the 2027 Project’s EPC**
13 **contractors.**

14 A. FPL solicited EPC service proposals for construction of the solar energy centers from
15 14 industry-recognized contractors. Two of the 14 contractors submitted bids, and FPL
16 evaluated these proposals for completeness. Using this method of evaluation, FPL
17 identified and selected the lowest cost bidder for each site to build the 2027 Project.
18 FPL selected two EPC contractors for the 2027 Project; both selected EPC contractors
19 will construct a portion of the January tranche, and the full July tranche will be
20 constructed by one of the selected contractors. All EPC contracts include requirements
21 to supply the balance of equipment and other materials.

22

1 FPL solicited proposals for construction of substation and interconnection facilities
2 from 11 industry-recognized contractors. Eight of the 11 contractors submitted bids
3 and the proposals were evaluated. Similarly, FPL then identified the lowest cost bidder
4 for each site within the 2027 Project and then selected four lowest cost bidders to
5 construct substation and interconnection facilities at the sites.

6 **Q. Does FPL expect the 2027 Project to qualify for the federal Production Tax Credit**
7 **(“PTC”)?**

8 A. Yes, FPL expects each of the solar energy centers to qualify for available solar PTCs.

9 **Q. What steps has FPL taken to ensure that each of the 2027 Project solar energy**
10 **centers will qualify for the solar PTC?**

11 A. Under the One Big Beautiful Bill Act (“OBBA Act”), solar energy centers that enter
12 service by the end of 2027 are eligible for production tax credits, with no phase down
13 of credits. In addition, solar energy centers that begin construction on or before
14 December 31, 2025 are exempt from the OBBA Act’s penalties (i.e., loss of credit
15 eligibility) that may apply to solar energy centers that include components sourced
16 from prohibited foreign entities.

17
18 The 2027 Project will qualify for the full level of solar PTCs because all solar energy
19 centers will enter service in 2027, and FPL began construction of each center before
20 December 31, 2025. For these purposes, “beginning of construction” is established by
21 satisfying the 5% incurred cost threshold and/or commencing significant physical work
22 at each of the solar energy centers. FPL will also meet the construction continuity
23 requirements outlined by the U.S. Internal Revenue Service.

1 • For nine of the 2027 Project solar energy centers, FPL has commenced
2 significant physical work via the fabrication of certain major project
3 components.

4 • For the remaining seven solar energy centers in the 2027 Project, FPL has met
5 the 5% “incurred cost” threshold through procurement of a combination of PV
6 panels and PCUs within the applicable timeframes.

7

8 Both of these approaches to preserving tax credits have appropriate and well-
9 established precedents.

10 **Q. Are there other benefits associated with the 2027 Project?**

11 A. Yes, there are several other benefits associated with the 2027 Project. For example,
12 approximately 200 individuals will be employed at each of the solar energy centers at
13 the height of construction, creating about 3,200 jobs in total for the 2027 Project. The
14 contractors building the solar energy centers are required to exercise reasonable efforts
15 to use local labor and resources. The jobs associated with the construction of the solar
16 energy centers will therefore provide a secondary benefit by boosting local businesses
17 and economies in Florida. Additionally, local communities will benefit from increased
18 property tax revenues following the completion of the solar energy centers. Prior FPL
19 solar projects paid approximately \$114 million in property taxes from 2021 to 2024.
20 FPL witness Whitley discusses other benefits of the 2027 Project in his testimony.

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





22 A. Yes.

Site Name	County	Solar Program	Year In-Service	Size
Desoto	Desoto	ECRC	10/27/2009	25
Space Coast	Brevard	ECRC	4/16/2010	10
Babcock	Charlotte	FPL Rate Base Solar	12/31/2016	74.5
Citrus	Desoto	FPL Rate Base Solar	12/31/2016	74.5
Manatee	Manatee	FPL Rate Base Solar	12/31/2016	74.5
Coral Farms	Putnam	SoBRA	1/1/2018	74.5
Horizon	Alachua	SoBRA	1/1/2018	74.5
Indian River	Indian River	SoBRA	1/1/2018	74.5
Wildflower	Desoto	SoBRA	1/1/2018	74.5
Barefoot Bay	Brevard	SoBRA	3/1/2018	74.5
Blue Cypress	Indian River	SoBRA	3/1/2018	74.5
Hammock	Hendry	SoBRA	3/1/2018	74.5
Loggerhead	St. Lucie	SoBRA	3/1/2018	74.5
Interstate	St. Lucie	SoBRA	1/31/2019	74.5
Miami-Dade	Miami-Dade	SoBRA	1/31/2019	74.5
Pioneer Trail	Volusia	SoBRA	1/31/2019	74.5
Sunshine Gateway	Columbia	SoBRA	1/31/2019	74.5
Babcock Preserve	Charlotte	SolarTogether	1/31/2020	74.5
Blue Heron	Hendry	SolarTogether	1/31/2020	74.5
Cattle Ranch	Desoto	SolarTogether	1/31/2020	74.5
Northern Preserve	Baker	SolarTogether	1/31/2020	74.5
Sweetbay	Martin	SolarTogether	1/31/2020	74.5
Twin Lakes	Putnam	SolarTogether	1/31/2020	74.5
Blue Indigo	Jackson	Gulf Rate Base Solar	4/1/2020	74.5
Echo River	Suwannee	SoBRA	4/30/2020	74.5
Hibiscus	Palm Beach	SoBRA	4/30/2020	74.5
Okeechobee	Okeechobee	SoBRA	4/30/2020	74.5
Southfork	Manatee	SoBRA	4/30/2020	74.5
Lakeside	Okeechobee	SolarTogether	12/18/2020	74.5
Egret	Baker	SolarTogether	12/20/2020	74.5
Trailside	St. Johns	SolarTogether	12/21/2020	74.5
Nassau	Nassau	SolarTogether	12/24/2020	74.5
Union Springs	Union	SolarTogether	12/31/2020	74.5
Pelican	St. Lucie	SolarTogether	2/28/2021	74.5
Magnolia Springs	Clay	SolarTogether	3/29/2021	74.5
Rodeo	Desoto	SolarTogether	3/30/2021	74.5
Palm Bay	Brevard	SolarTogether	3/31/2021	74.5
Sabal Palm	Palm Beach	SolarTogether	4/30/2021	74.5
Willow	Manatee	SolarTogether	5/28/2021	74.5
Discovery	Brevard	SolarTogether	5/30/2021	74.5
Orange Blossom	Indian River	SolarTogether	5/30/2021	74.5
Fort Drum	Okeechobee	SolarTogether	6/30/2021	74.5
Blue Springs	Jackson	Gulf Rate Base Solar	12/31/2021	74.5
Cotton Creek	Escambia	Gulf Rate Base Solar	12/31/2021	74.5
Elder Branch	Manatee	FPL Rate Base Solar	1/31/2022	74.5
Ghost Orchid	Hendry	FPL Rate Base Solar	1/31/2022	74.5
Grove	Indian River	FPL Rate Base Solar	1/31/2022	74.5

Site Name	County	Solar Program	Year In-Service	Size
Immokalee	Collier	FPL Rate Base Solar	1/31/2022	74.5
Sawgrass	Hendry	FPL Rate Base Solar	1/31/2022	74.5
Sundew	St. Lucie	FPL Rate Base Solar	1/31/2022	74.5
Anhinga	Clay	FPL Rate Base Solar	1/31/2023	74.5
Apalachee	Jackson	FPL Rate Base Solar	1/31/2023	74.5
Blackwater River	Santa Rosa	FPL Rate Base Solar	1/31/2023	74.5
Bluefield Preserve	St. Lucie	FPL Rate Base Solar	1/31/2023	74.5
Cavendish	Okeechobee	FPL Rate Base Solar	1/31/2023	74.5
Chipola River	Calhoun	FPL Rate Base Solar	1/31/2023	74.5
Everglades	Miami-Dade	FPL Rate Base Solar	1/31/2023	74.5
First City	Escambia	FPL Rate Base Solar	1/31/2023	74.5
Flowers Creek	Calhoun	FPL Rate Base Solar	1/31/2023	74.5
Pink Trail	St. Lucie	FPL Rate Base Solar	1/31/2023	74.5
Chautauqua	Walton	SolarTogether	2/28/2023	74.5
Shirer Branch	Calhoun	SolarTogether	2/28/2023	74.5
Wild Azalea	Gadsden	SolarTogether	2/28/2023	74.5
Cypress Pond	Washington	SolarTogether	4/30/2023	74.5
Saw Palmetto	Bay	SolarTogether	4/30/2023	74.5
Etonia Creek	Putnam	SolarTogether	6/30/2023	74.5
Beautyberry	Hendry	SoBRA	1/31/2024	74.5
Caloosahatchee	Hendry	SoBRA	1/31/2024	74.5
Canoe	Okaloosa	SoBRA	1/31/2024	74.5
Ibis	Brevard	SoBRA	1/31/2024	74.5
Monarch	Martin	SoBRA	1/31/2024	74.5
Orchard	Indian River/St. Lucie	SoBRA	1/31/2024	74.5
Pineapple	St. Lucie	SoBRA	1/31/2024	74.5
Prairie Creek	Desoto	SoBRA	1/31/2024	74.5
Silver Palm	Palm Beach	SoBRA	1/31/2024	74.5
Terrill Creek	Clay	SoBRA	1/31/2024	74.5
Turnpike	Indian River	SoBRA	1/31/2024	74.5
White Tail	Martin	SoBRA	1/31/2024	74.5
Big Juniper Creek	Santa Rosa	SolarTogether	3/31/2024	74.5
Fourmile Creek	Calhoun	SolarTogether	3/31/2024	74.5
Hawthorne Creek	Desoto	SolarTogether	3/31/2024	74.5
Nature Trail	Baker	SolarTogether	3/31/2024	74.5
Pecan Tree	Walton	SolarTogether	3/31/2024	74.5
Sambucus	Manatee	SolarTogether	3/31/2024	74.5
Sparkleberry	Escambia	SolarTogether	3/31/2024	74.5
Three Creeks	Manatee	SolarTogether	3/31/2024	74.5
Wild Quail	Walton	SolarTogether	3/31/2024	74.5
Woodyard	Hendry	SolarTogether	3/31/2024	74.5
Buttonwood	St. Lucie	SolarTogether	11/30/2024	74.5
Cedar Trail	Baker	SolarTogether	11/30/2024	74.5
Georges Lake	Putnam	SolarTogether	11/30/2024	74.5
Hendry Isles	Hendry	SolarTogether	11/30/2024	74.5
Honeybell	Okeechobee	SolarTogether	11/30/2024	74.5
Mitchell Creek	Escambia	SolarTogether	11/30/2024	74.5

Site Name	County	Solar Program	Year In-Service	Size
Kayak	Okaloosa	SolarTogether	12/31/2024	74.5
Norton Creek	Madison	SolarTogether	12/31/2024	74.5
Big Water	Okeechobee	SoBRA	1/31/2025	74.5
Fawn	Martin	SoBRA	1/31/2025	74.5
Fox Trail	Brevard	SoBRA	1/31/2025	74.5
Green Pasture	Charlotte	SoBRA	1/31/2025	74.5
Hog Bay	Desoto	SoBRA	1/31/2025	74.5
Holopaw	Palm Beach	SoBRA	1/31/2025	74.5
Long Creek	Manatee	SoBRA	1/31/2025	74.5
Redlands	Miami-Dade	SoBRA	1/31/2025	74.5
Speckled Perch	Okeechobee	SoBRA	1/31/2025	74.5
Swallowtail	Walton	SoBRA	1/31/2025	74.5
Tenmile Creek	Calhoun	SoBRA	1/31/2025	74.5
Thomas Creek	Nassau	SoBRA	1/31/2025	74.5
Big Brook	Calhoun	FPL Rate Base Solar	1/31/2026	74.5
Boardwalk	Collier	FPL Rate Base Solar	1/31/2026	74.5
Flatford	Manatee	FPL Rate Base Solar	1/31/2026	74.5
Goldenrod	Collier	FPL Rate Base Solar	1/31/2026	74.5
Mallard	Brevard	FPL Rate Base Solar	1/31/2026	74.5
Mare Branch	Desoto	FPL Rate Base Solar	1/31/2026	74.5
Price Creek	Columbia	FPL Rate Base Solar	1/31/2026	74.5
Swamp Cabbage	Hendry	FPL Rate Base Solar	1/31/2026	74.5
			Total Sites	116
			Total MW	8,528.0







-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

County Line Solar Energy Center









-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Hendry Solar Energy Center

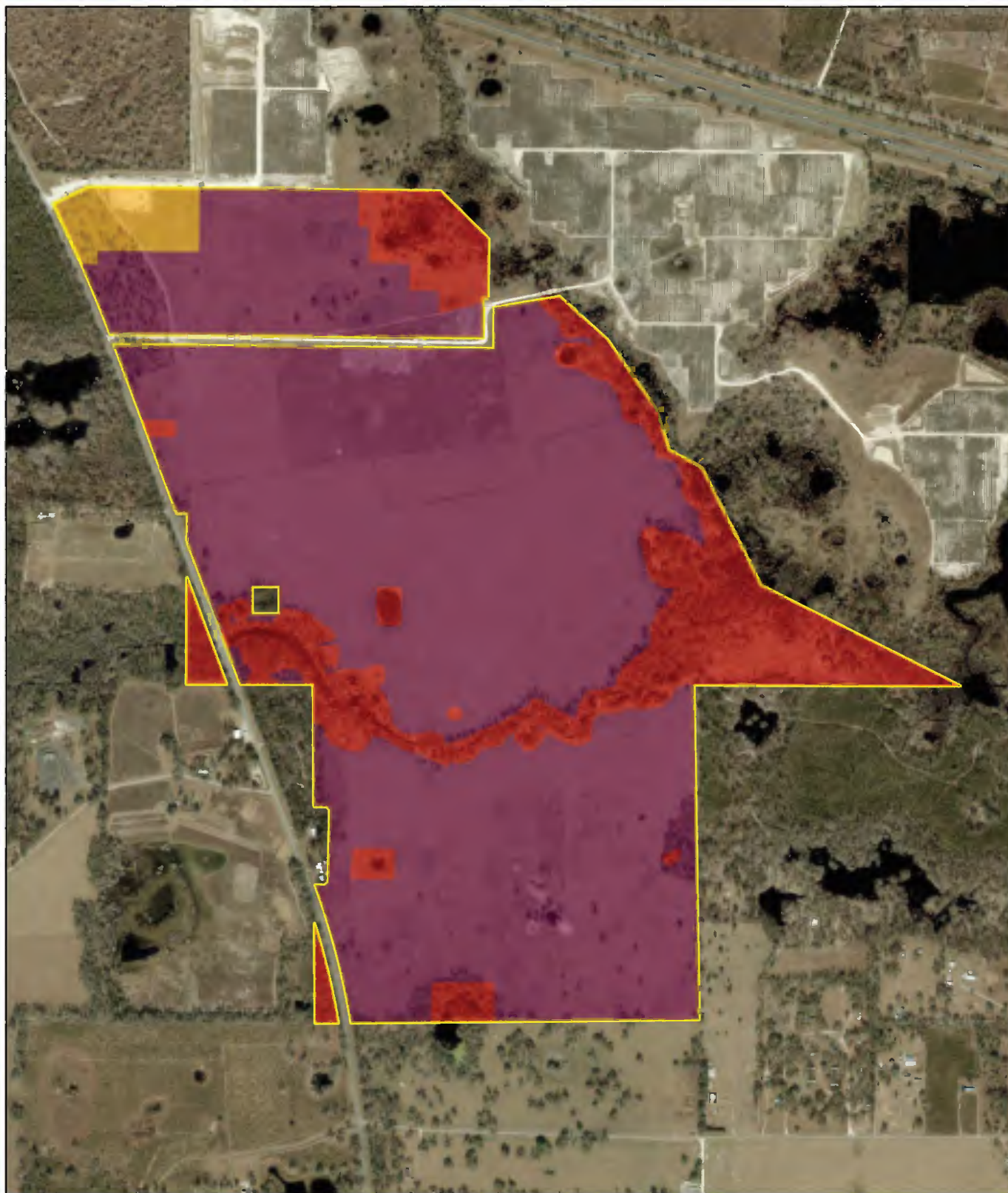




-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Indrio Solar Energy Center





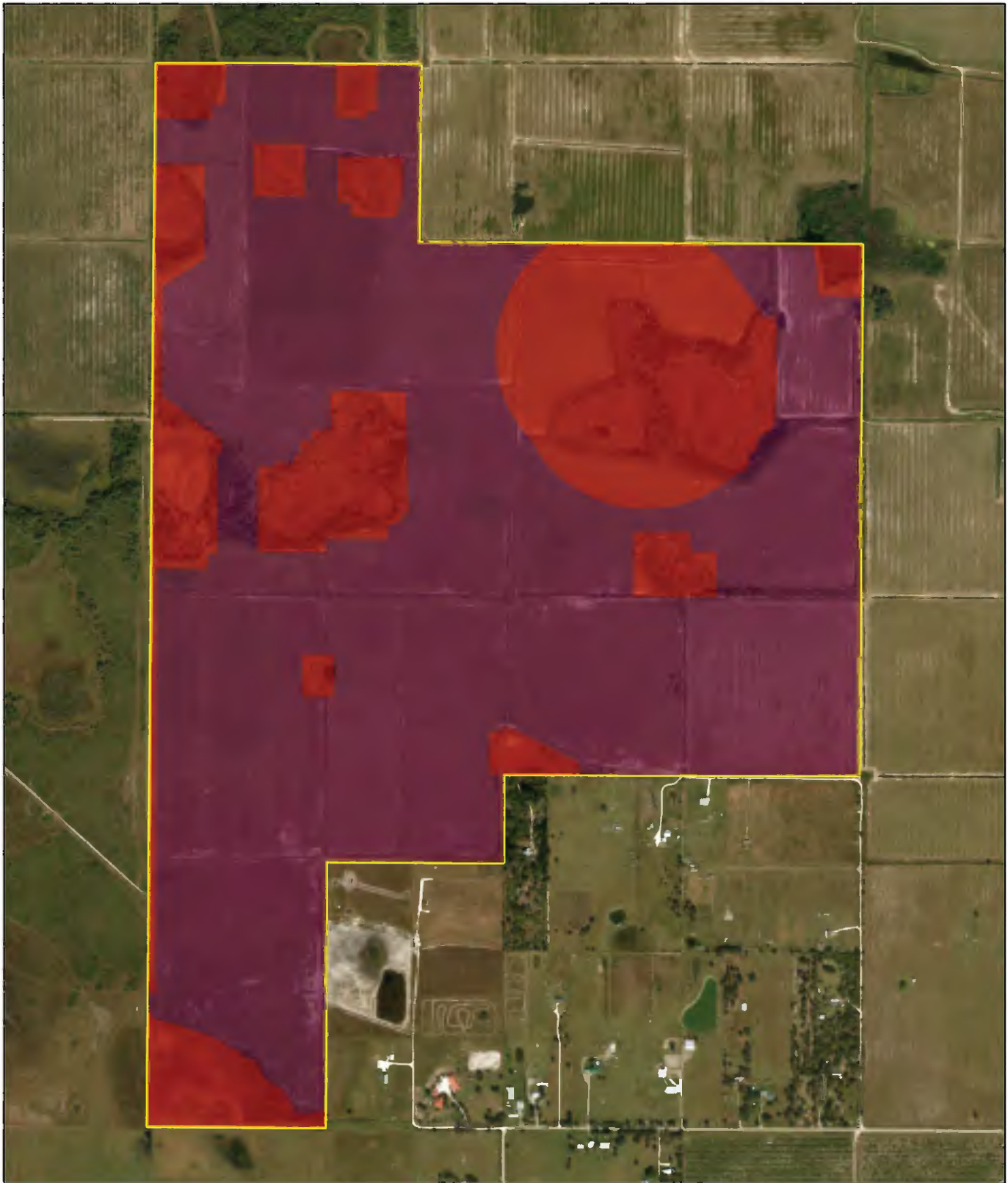
- Project Boundary
- Solar Infrastructure
- Suitable for Future Utility
- Unsuitable for Future Utility





Middle Lake Solar Energy Center



FPL

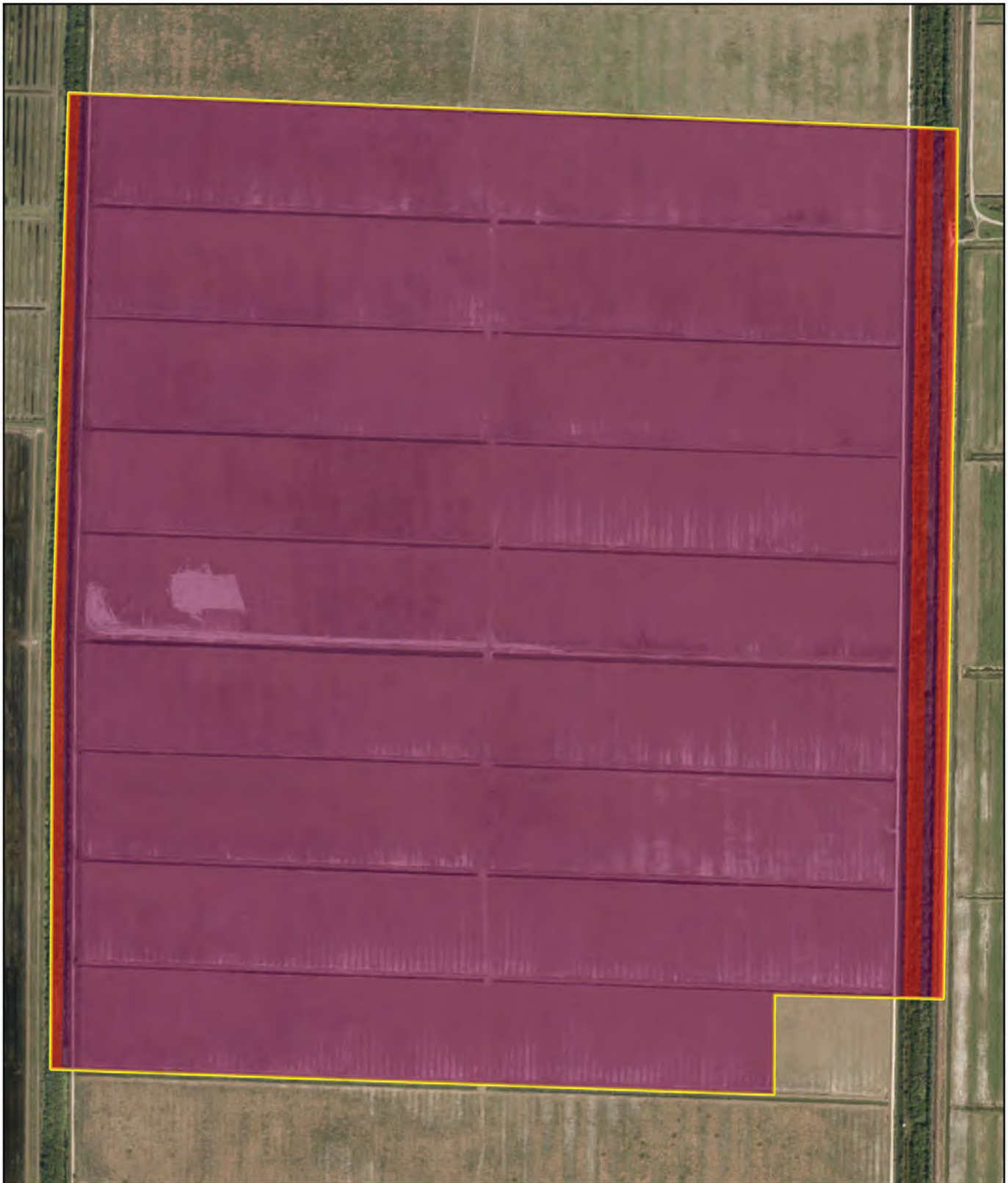








-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Saddle Solar Energy Center

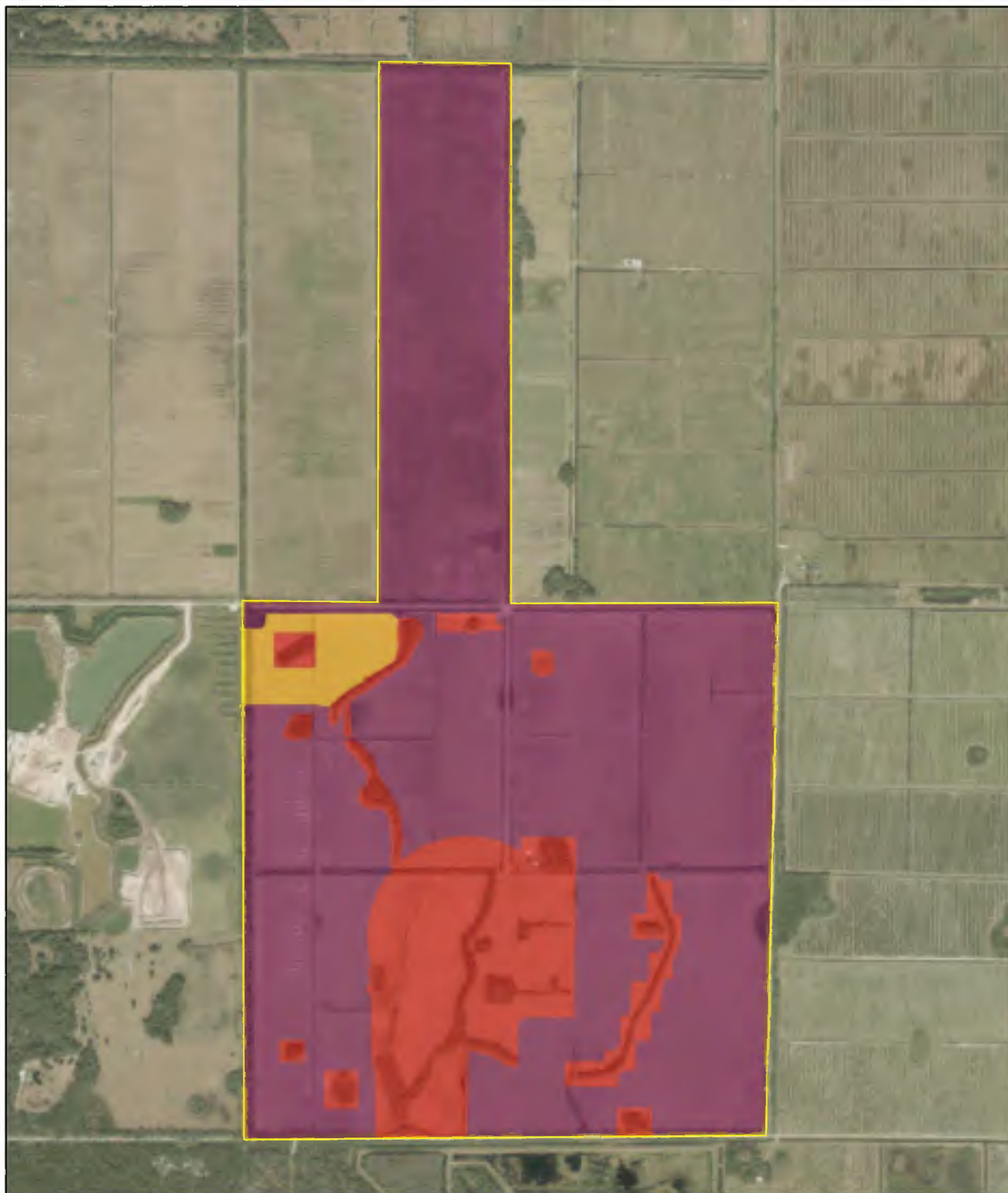








-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Spanish Moss Solar Energy Center

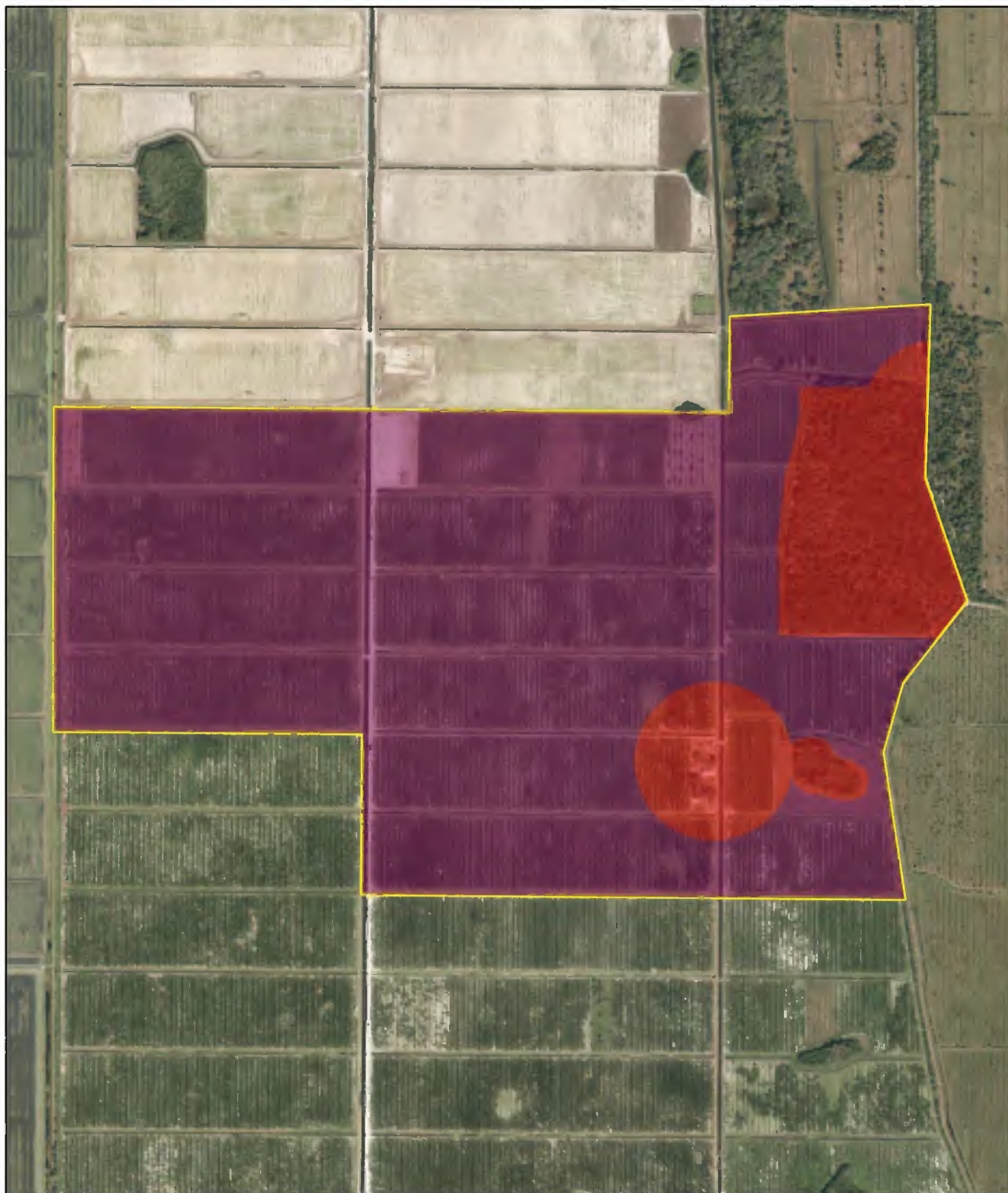








-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Tangelo Solar Energy Center



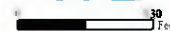


-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Wood Stork Solar Energy Center

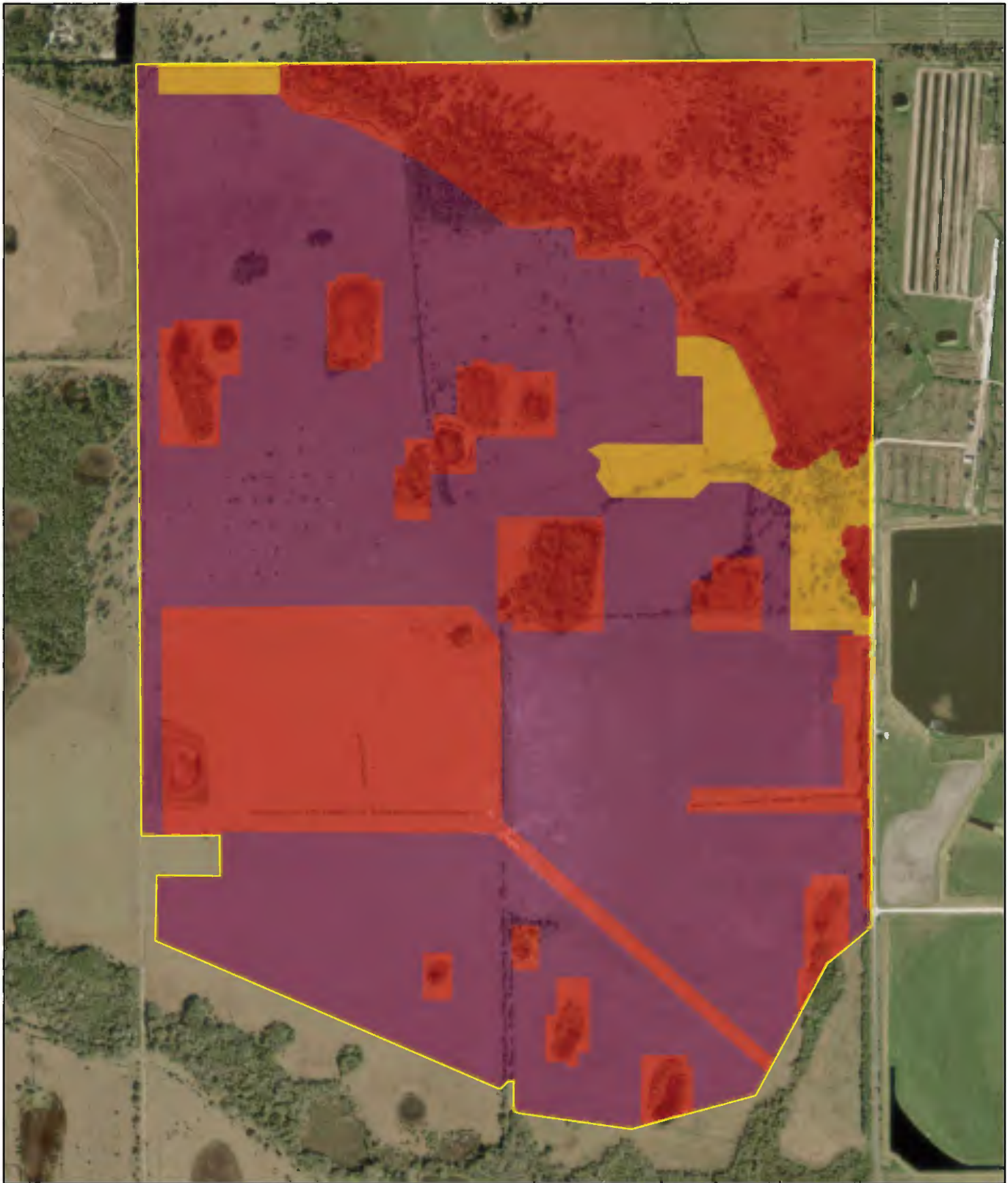


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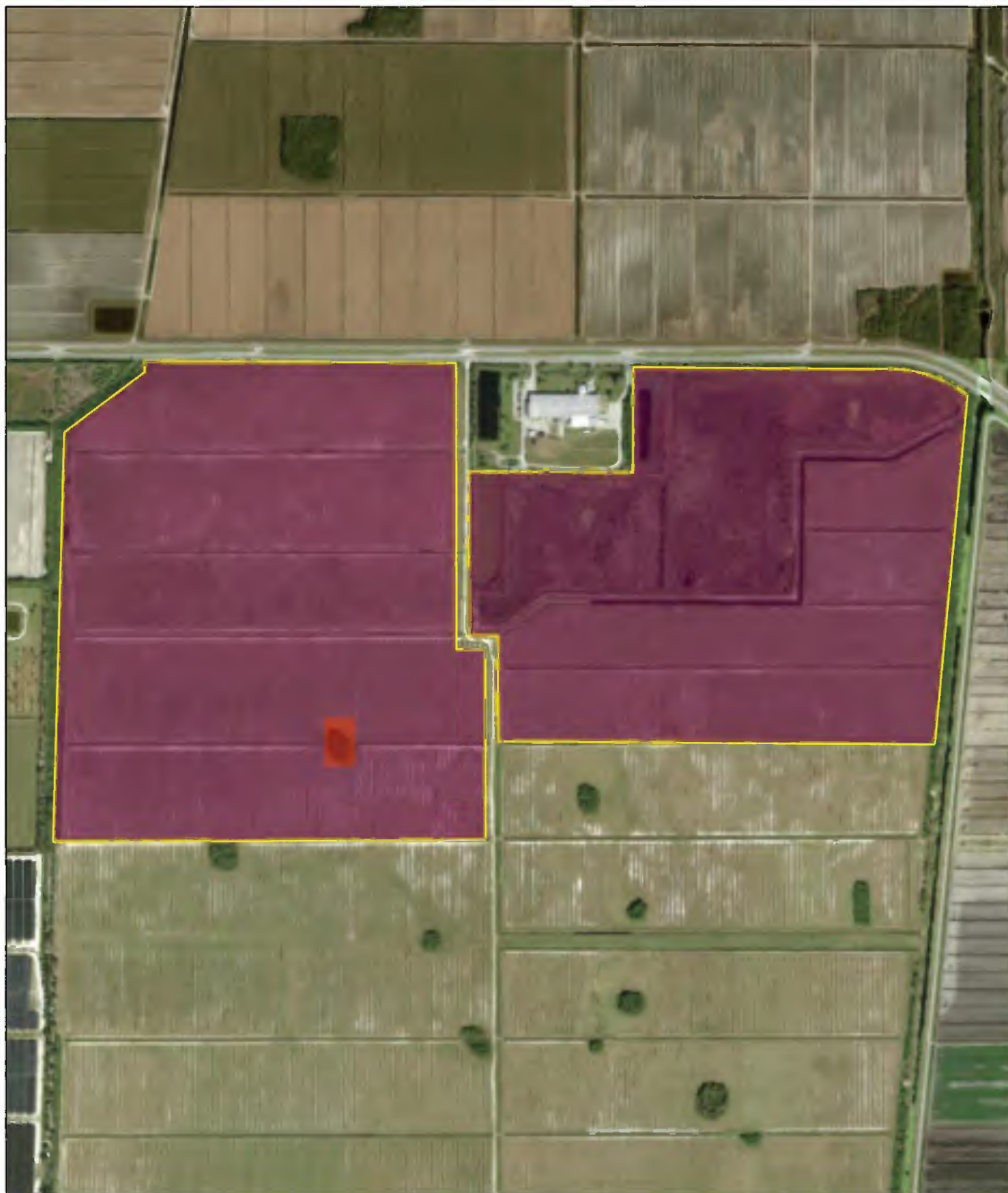








- Project Boundary
- Solar Infrastructure
- Suitable for Future Utility
- Unsuitable for Future Utility

Catfish Solar Energy Center

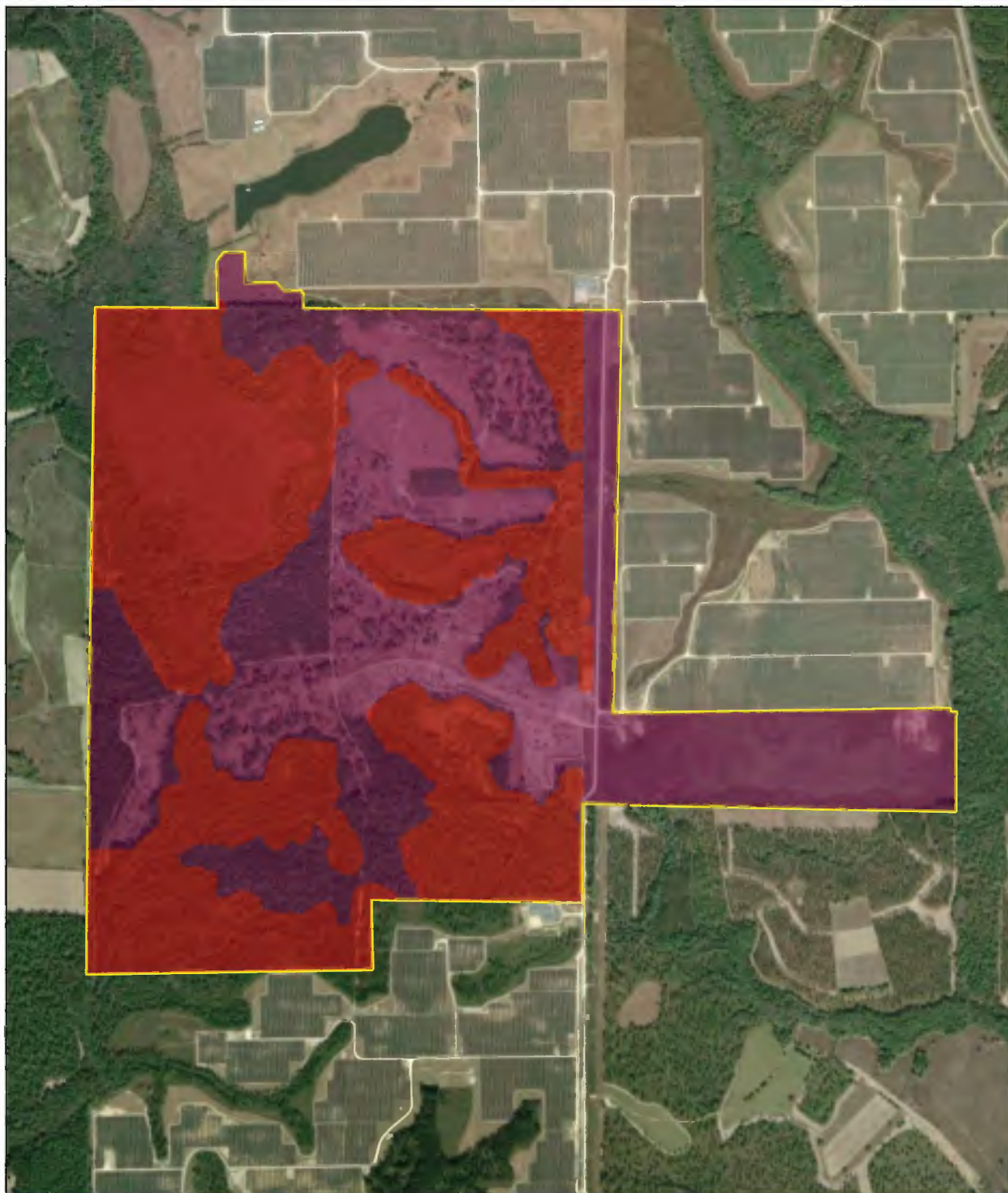








-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Cocoplum Solar Energy Center





-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Hardwood Hammock Solar Energy







FPL

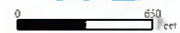
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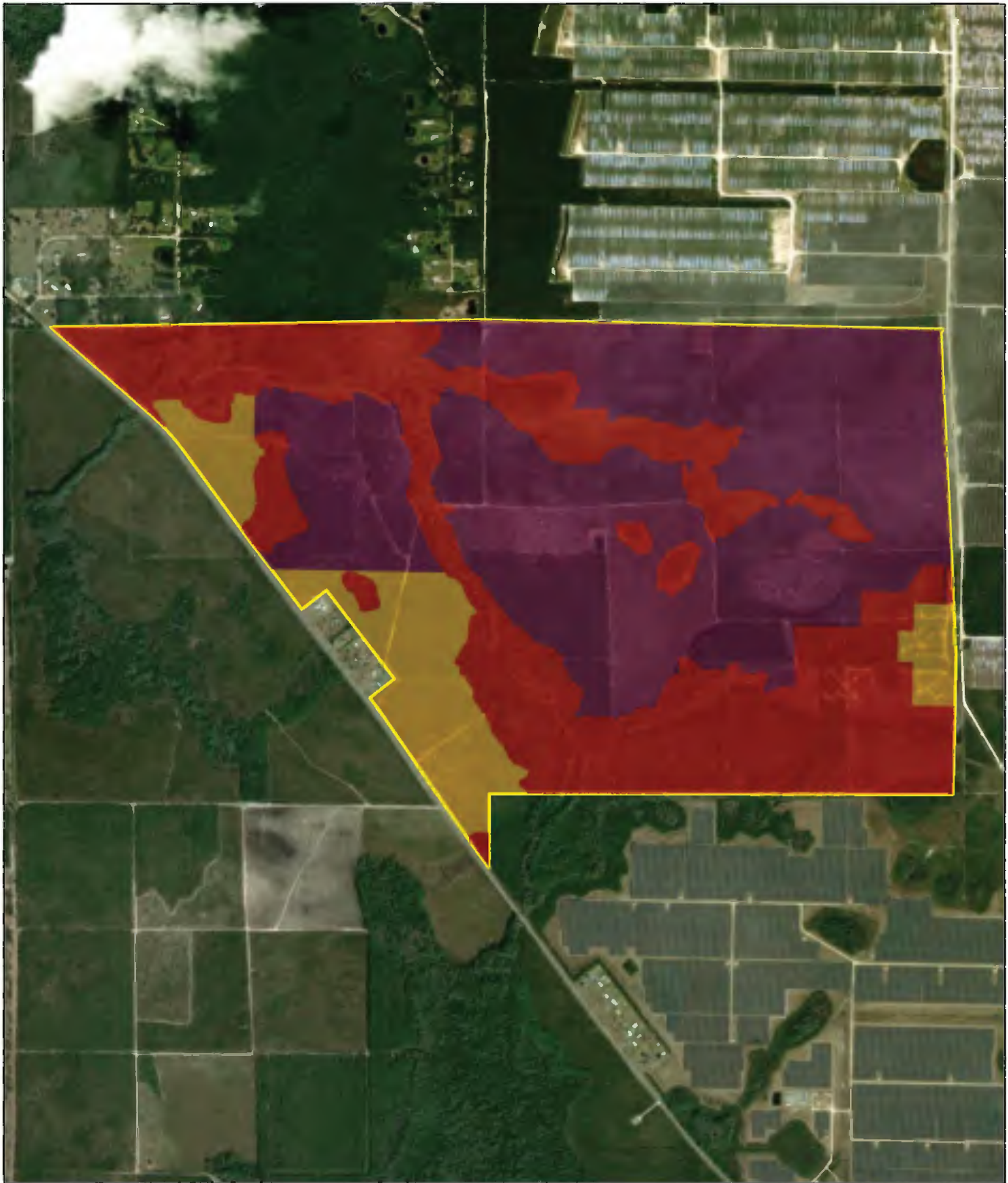








-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Joshua Creek Solar Energy Center

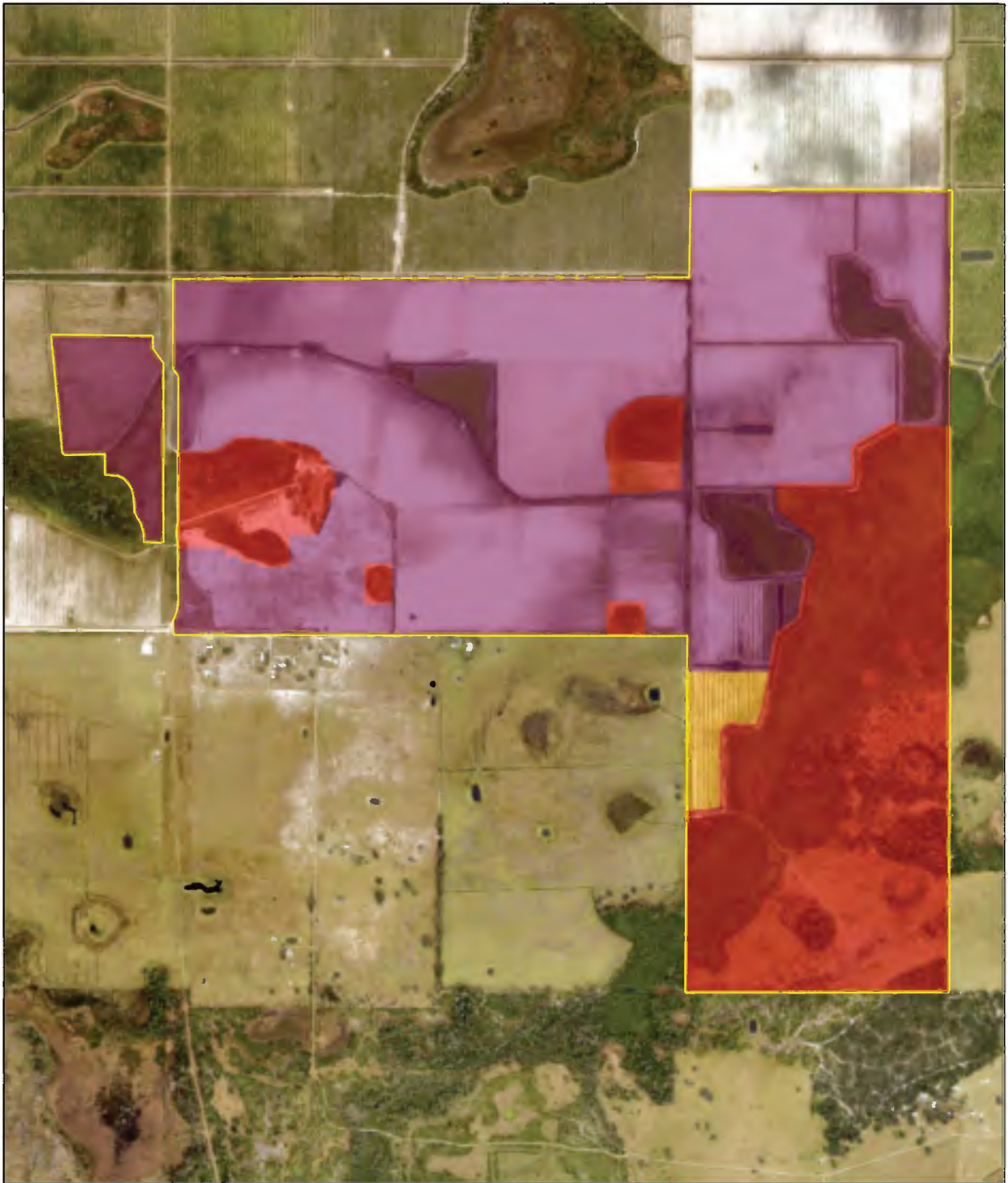




-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Maple Trail Solar Energy Center

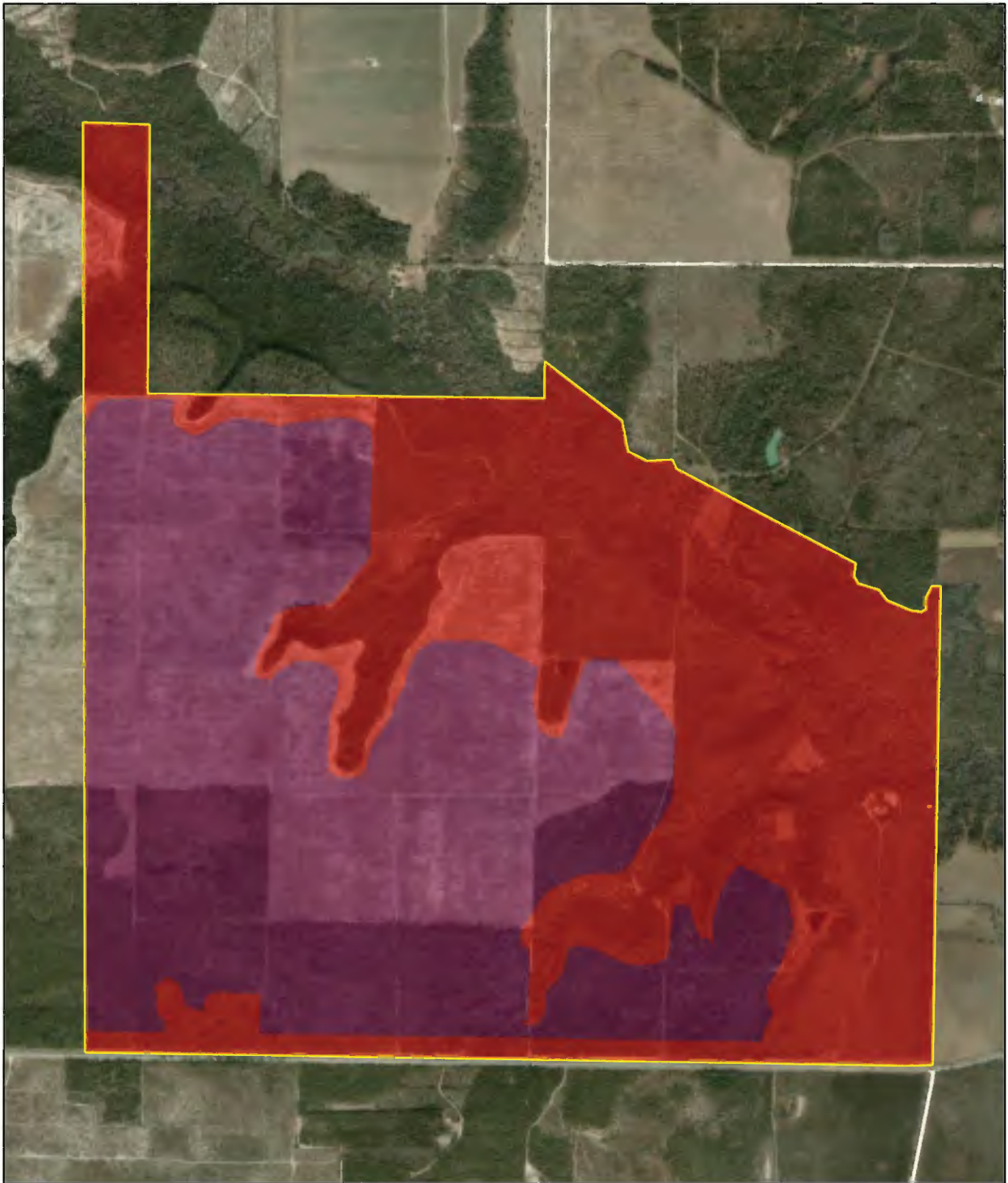








- Project Boundary
- Solar Infrastructure
- Suitable for Future Utility
- Unsuitable for Future Utility

Myakka Solar Energy Center





-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility





Pinecone Solar Energy Center



FPL





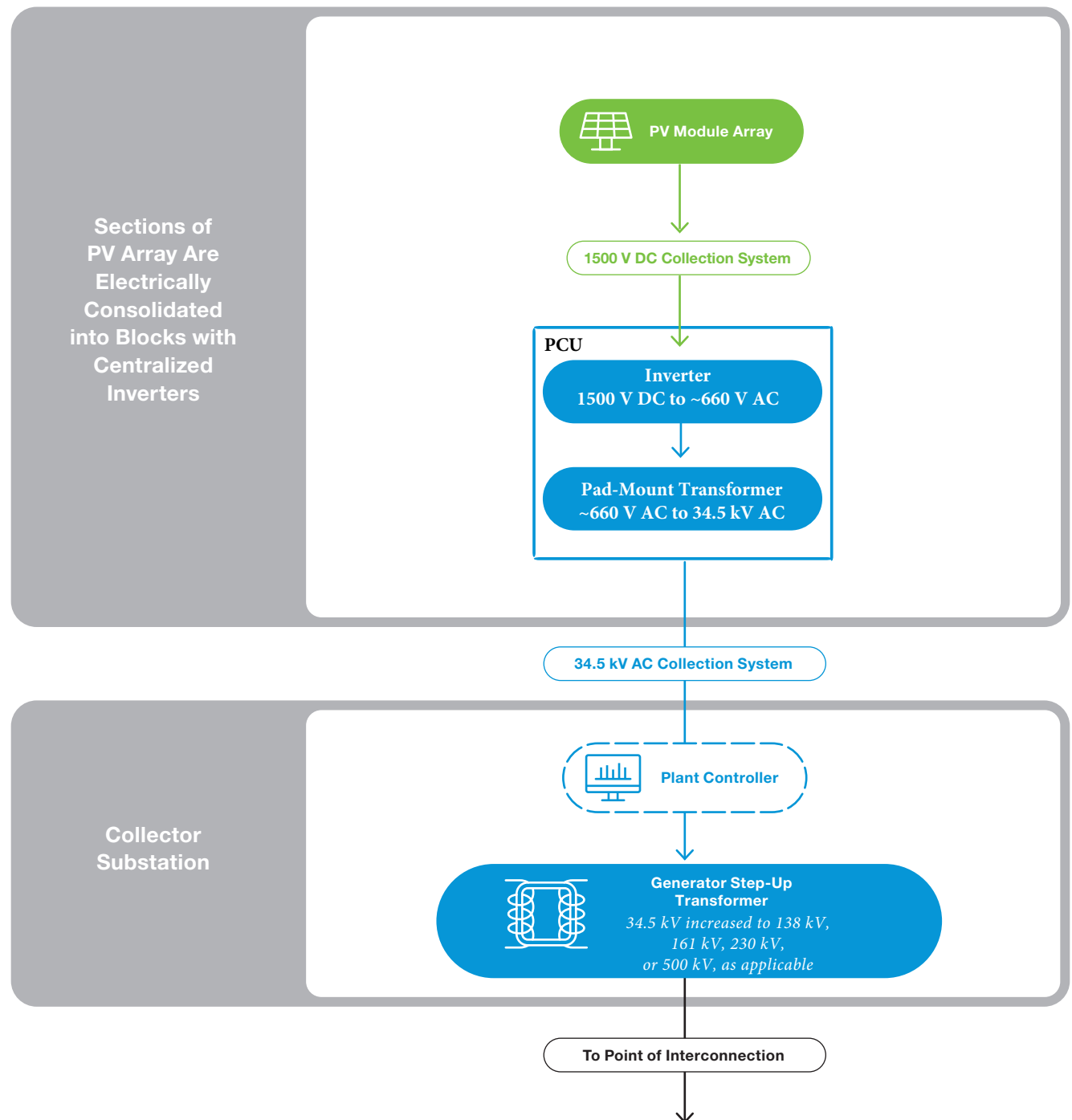
-  Project Boundary
-  Solar Infrastructure
-  Suitable for Future Utility
-  Unsuitable for Future Utility

Vernia Solar Energy Center





Typical Solar Energy Center Block Diagram



Specifications	County Line	Hendry	Indrio	Middle Lake	Saddle	Spanish Moss	Tangelo	Wood Stork
Peak Alternating Current Output (MWac)	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5
Total Installed Direct Current Capacity (MWdc)	96.85	96.85	92.90	89.40	96.85	96.85	96.85	93.13
PV Primary Panel Suppliers	First Solar	First Solar	First Solar	First Solar	First Solar	First Solar	First Solar	First Solar
PV Panel Technologies	Thin-film	Thin-film	Thin-film	Thin-film	Thin-film	Thin-film	Thin-film	Thin-film
PV Panel Voltage (V)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Average PV Panel Power Ratings (WDC)	460	460	460	490	465	460	460	465
Number of Panels	210,543	210,543	201,960	182,449	208,280	210,543	210,543	200,269
Inverter DC Input (MWDC)	96.85	96.85	92.90	89.40	96.85	96.85	96.85	93.13
DC/AC Ratio	1.3	1.3	1.247	1.2	1.3	1.3	1.3	1.25
Number of Power Conversion Units (PCU)	21	21	18	21	21	18	18	18
PCU Supplier	Power Electronics	Power Electronics	TMEIC	General Electric	Power Electronics	TMEIC	TMEIC	TMEIC
Inverter Type	HEM FS4200M	HEM FS4200M	NINJA 6	FLEXINVERTER 1566, LV5+ 1566	HEM FS4200M	NINJA 6	NINJA 6	NINJA 6
Inverter Rating (MVA/V)	4.2/660	4.2/660	4.86/630	4.52/660, 3.69/660	4.2/660	4.86/630	4.86/630	4.86/630
Medium Voltage Transformers Per PCU	1	1	1	1	1	1	1	1
Medium Voltage Transformer Supplier	Hitachi or TMC	Hitachi or TMC	Prolec	Prolec or Sanil	Hitachi or TMC	Prolec	Prolec	Prolec
Medium Voltage Transformer Type	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings	3-Phase, 60 Hz, 2-Windings
Medium Voltage Transformer Rating (MVA)	4.2	4.2	4.99	4.58, 3.73	4.2	4.99	4.99	4.99
Number of Inverters	21	21	18	22	21	18	18	18
Inverter Capacity Installed (MVA)	88.2	88.2	87.48	88.28	88.2	87.48	87.48	87.48
Number of Medium Voltage Transformers	21	21	18	22	21	18	18	18
Medium Voltage Transformer Capacity Installed (MVA)	88.2	88.2	95.22	89.38	88.2	95.22	95.22	95.22
Number of Panel Per PCU Block (Average)	10,026	10,026	11,220	8,688	9,918	11,697	11,697	11,126
DC Input Per PCU Block (MWDC)	4.61	4.61	5.38	4.26	4.61	5.38	5.38	5.38
PV Panel Support Mechanism	Single-axis tracker	Single-axis tracker	Single-axis tracker	Single-axis tracker	Single-axis tracker	Single-axis tracker	Single-axis tracker	Single-axis tracker
PV Panel Support Mechanism Material	Structural steel shapes	Structural steel shapes	Structural steel shapes	Structural steel shapes	Structural steel shapes	Structural steel shapes	Structural steel shapes	Structural steel shapes
Step-up Power Transformer Supplier	Starkstrom-Geratebau GMBH	Hyundai	Starkstrom-Geratebau GMBH	Hyundai	Starkstrom-Geratebau GMBH	Starkstrom-Geratebau GMBH	Hyundai	Hyundai
Step-up Power Transformer Type	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz	3-Phase, 60 Hz
Step-up Power Transformer Ratings	241.5 kV, 85 MVA	525 kV, 85 MVA	241.5 kV, 85 MVA	161 kV, 85 MVA	241.5 kV, 85 MVA	241.5 kV, 85 MVA	241.5 kV, 85 MVA	241.5 kV, 85 MVA

Item	Major Activities	County Line		Hendry		Indrio		Middle Lake		Saddle		Spanish Moss		Tangelo		Wood Stork	
		Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish
1	PV Panel Contract	7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025	
2	Power Conversion Unit Contract	11/20/2025		11/20/2025		12/19/2025		3/29/2022		11/20/2025		12/19/2025		12/19/2025		12/19/2025	
3	EPC contract	7/29/2024		4/19/2024		4/19/2024		7/29/2024		7/29/2024		4/19/2024		4/19/2024		4/19/2024	
4	LNTP for EPC Contracts	8/1/2024		8/1/2024		8/1/2024		8/1/2024		8/1/2024		8/1/2024		8/1/2024		8/1/2024	
5	Contractor mobilization	4/1/2026		4/1/2026		4/1/2026		4/1/2026		4/1/2026		4/1/2026		4/1/2026		4/1/2026	
6	Panel deliveries	6/26/2026	8/28/2026	7/17/2026	9/25/2026	7/17/2026	9/25/2026	6/26/2026	8/28/2026	6/26/2026	8/28/2026	7/17/2026	9/25/2026	7/17/2026	9/25/2026	7/17/2026	9/25/2026
7	Power Conversion Unit deliveries	7/10/2026	7/17/2026	7/3/2026	7/10/2026	7/17/2026	7/24/2026	7/24/2026	7/31/2026	7/17/2026	7/24/2026	7/24/2026	7/31/2026	7/10/2026	7/17/2026	7/24/2026	7/31/2026
8	Energization, Testing & Startup	12/1/2026	1/31/2027	12/17/2026	1/31/2027	12/17/2026	1/31/2027	12/1/2026	1/31/2027	12/1/2026	1/31/2027	12/17/2026	1/31/2027	12/17/2026	1/31/2027	12/17/2026	1/31/2027
9	Commence Commercial Operations	1/31/2027		1/31/2027		1/31/2027		1/31/2027		1/31/2027		1/31/2027		1/31/2027		1/31/2027	

Item	Major Activities	Catfish		Cocoplum		Hardwood Hammock		Joshua Creek		Maple Trail		Myakka		Pinecone		Vernia	
		Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish	Start	Finish
1	PV Panel Contract	7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025		7/22/2025	
2	Power Conversion Unit Contract	3/29/2022		11/20/2025		11/20/2025		3/29/2022		3/29/2022		3/29/2022		3/29/2022		3/29/2022	
3	EPC contract	7/19/2024		7/19/2024		7/19/2024		10/31/2025		7/19/2024		10/31/2025		10/31/2025		10/31/2025	
4	LNTP for EPC Contracts	8/1/2024		8/1/2024		8/1/2024		11/1/2025		8/1/2024		11/1/2025		11/1/2025		11/1/2025	
5	Contractor mobilization	10/1/2026		10/1/2026		10/1/2026		10/1/2026		10/1/2026		10/1/2026		10/1/2026		10/1/2026	
6	Panel deliveries	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027	1/18/2027	3/31/2027
7	Power Conversion Unit deliveries	1/22/2027	1/29/2027	1/8/2027	1/15/2027	1/15/2027	1/22/2027	1/8/2027	1/15/2027	1/1/2027	1/8/2027	1/15/2027	1/22/2027	1/22/2027	1/29/2027	1/1/2027	1/8/2027
8	Energization, Testing & Startup	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027	6/16/2027	7/31/2027
9	Commence Commercial Operations	7/31/2027		7/31/2027		7/31/2027		7/31/2027		7/31/2027		7/31/2027		7/31/2027		7/31/2027	



2027 Capital Costs

	COUNTY LINE	HENDRY	INDRIO	MIDDLE LAKE	SADDLE	SPANISH MOSS	TANGELO	WOOD STORK
Commercial Operation Date	1/31/27	1/31/27	1/31/27	1/31/27	1/31/27	1/31/27	1/31/27	1/31/27
Capital Cost (\$ millions)								
PV Array Costs⁽¹⁾	\$104,590,192	\$110,291,222	\$98,304,896	\$97,815,696	\$103,773,668	\$102,125,208	\$103,095,698	\$100,854,531
Transmission Interconnection and Integration⁽²⁾	\$10,491,697	\$9,503,697	\$24,361,697	\$9,210,697	\$9,203,697	\$13,978,697	\$9,288,697	\$9,323,697
Land and Easements	\$4,382,957	\$5,139,493	\$3,000,419	\$2,373,386	\$4,021,544	\$5,669,582	\$6,250,295	\$5,060,725
AFUDC	\$7,251,792	\$8,831,747	\$8,648,604	\$6,012,469	\$6,014,005	\$6,061,891	\$8,451,517	\$8,356,336
Total	\$126,716,638	\$133,766,159	\$134,315,617	\$115,412,248	\$123,012,914	\$127,835,378	\$127,086,208	\$123,595,289
\$/kWac	\$1,701	\$1,796	\$1,803	\$1,549	\$1,651	\$1,716	\$1,706	\$1,659
\$/kWdc	\$1,308	\$1,381	\$1,446	\$1,291	\$1,270	\$1,320	\$1,312	\$1,327

	CATFISH	COCOPLUM	HARDWOOD HAMMOCK	JOSHUA CREEK	MAPLE TRAIL	MYAKKA	PINECONE	VERNIA	AVERAGE
Commercial Operation Date	7/31/27	7/31/27	7/31/27	7/31/27	7/31/27	7/31/27	7/31/27	7/31/27	2027
Capital Cost (\$ millions)									
PV Array Costs⁽¹⁾	\$104,176,268	\$100,936,060	\$109,713,947	\$99,246,912	\$102,476,822	\$102,269,025	\$108,276,317	\$94,994,838	\$102,683,831
Transmission Interconnection and Integration⁽²⁾	\$10,200,697	\$9,455,697	\$9,199,697	\$8,358,697	\$10,533,697	\$8,158,697	\$12,450,697	\$8,400,697	\$10,757,572
Land and Easements	\$8,593,922	\$4,208,172	\$7,885,326	\$4,102,589	\$6,599,474	\$7,220,458	\$8,585,491	\$2,610,173	\$5,356,500
AFUDC	\$7,649,753	\$7,483,125	\$7,875,714	\$7,268,911	\$8,279,225	\$7,239,201	\$7,706,844	\$6,596,765	\$7,482,994
Total	\$130,620,640	\$122,083,054	\$134,674,684	\$118,977,109	\$127,889,218	\$124,887,382	\$137,019,349	\$112,602,473	\$126,280,897
\$/kWac	\$1,753	\$1,639	\$1,808	\$1,597	\$1,717	\$1,676	\$1,839	\$1,511	\$1,695
\$/kWdc	\$1,349	\$1,311	\$1,446	\$1,228	\$1,431	\$1,289	\$1,314	\$1,239	\$1,329

¹ PV Array includes: Panels, Racking & Posts, Collection Cables, EPC Contractor, and Development & Project Management Expenses.

² Transmission Interconnection & Integration includes: Generator Step-up Transformers and Substation materials and contractor scope.