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August 3, 2026

-VIA ELECTRONIC FILING-

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

RE: Docket No. 20260002-EG

Dear Mr. Teitzman:

Attached for electronic filing in the above docket is the prepared testimony of Florida Power & Light Company ("FPL") witness Richard L. Hume. This testimony is submitted in support of FPL's Petition for Approval of Energy Conservation Cost Recovery Factors for the Period January 2027 through December 2027.

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

Sincerely,

/s/ Joel T. Baker

Joel T. Baker
Fla. Bar No. 0108202

JTB
Enclosure

Florida Power & Light Company

700 Universe Boulevard, Juno Beach, FL 33408

CERTIFICATE OF SERVICE
Docket No. 20260002-EG

I **HEREBY CERTIFY** that a true and correct copy of the foregoing was served by electronic mail this 3rd day of August 2026 to the following:

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By: s/ Joel T. Baker
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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **FLORIDA POWER & LIGHT COMPANY**

3 **TESTIMONY OF RICHARD L. HUME**

4 **DOCKET NO. 20260002-EG**

5 **AUGUST 3, 2026**

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

8 A. My name is Richard L. Hume. My business address is 700 Universe Boulevard,
9 Juno Beach, Florida 33408. I am employed by Florida Power & Light Company
10 ("FPL" or the "Company") as Sr. Manager, Clause Accounting and Analysis, FPL
11 Finance.

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

13 A. Yes.

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

15 A. The purpose of my testimony is to present for Florida Public Service Commission
16 ("Commission") review and approval FPL's Energy Conservation Cost Recovery
17 ("ECCR") 2026 Actual/Estimated true-up amount for the period January 1, 2026,
18 through December 31, 2026, and the 2027 ECCR Factors to be applied to bills
19 issued during the projected period of January 1, 2027, through December 31, 2027.

20 **Q. Are you sponsoring or co-sponsoring any exhibits in this proceeding?**

21 A. Yes. I am sponsoring Schedules C-1 and C-4, and co-sponsoring Schedules C-2
22 and C-3, in Exhibit LSN-2. The specific sections of Schedules C-2 and C-3 that I
23 am sponsoring are identified in the Table of Contents in Exhibit LSN-2.

1 **Q. What is the source of the actual data used in calculating the 2026**
2 **actual/estimated true-up amount?**

3 A. Unless otherwise indicated, the actual data used in calculating the 2026
4 actual/estimated true-up amount was taken from the books and records of FPL. The
5 books and records are kept in the regular course of FPL's business in accordance
6 with Generally Accepted Accounting Principles, and with the applicable provisions
7 of the Uniform System of Accounts as prescribed by this Commission and directed
8 in Rule 25-17.015, Florida Administrative Code.

9 **Q. Please explain the calculation of FPL's ECCR end of period net true-up and**
10 **actual/estimated true-up amount for 2026 included in Exhibit LSN-2.**

11 A. Schedule C-3, pages 29 and 30 in Exhibit LSN-2, provide the calculation of FPL's
12 2026 ECCR end of period net true-up and actual/estimated true-up amounts. The
13 end-of-period net true-up amount to be carried forward to the 2027 ECCR Factors
14 is an over-recovery of \$10,444,396 (Schedule C-3, page 29, line 11). This over-
15 recovery includes: (i) the 2025 final net true-up under-recovery, inclusive of
16 interest, of \$1,860,013 (Schedule C-3, page 29, line 7a) consistent with the
17 Company's May 5, 2026 filing; and (ii) the 2026 actual/estimated true-up over-
18 recovery, including interest, of \$12,304,409 (Schedule C-3, page 29, lines 5 plus 6)
19 for the period January 2026 through December 2026. The 2026 actual/estimated
20 true-up is based on actual data for the period January 2026 through June 2026 and
21 revised estimates for the period July 2026 through December 2026.

- 1 **Q. Were these calculations made in accordance with the procedures previously**
2 **approved in the predecessors to this docket?**
- 3 A. Yes.
- 4 **Q. Please explain how the allocation percentages for demand and energy are**
5 **calculated.**
- 6 A. Schedule C-1, page 3 in Exhibit LSN-2, provides the allocations used in calculating
7 the rate factors. The demand allocation factors are calculated by determining the
8 percentage each rate class contributes to the monthly system peaks. The energy
9 allocation factors are calculated by determining the percentage each rate class
10 contributes to total kWh sales.
- 11 **Q. Have you prepared calculations of the projected 2027 ECCR Factors by rate**
12 **class?**
- 13 A. Yes. Schedule C-1, page 4 in Exhibit LSN-2, provides the calculations of the
14 projected 2027 ECCR Factors by rate class.
- 15 **Q. Does this conclude your testimony?**
- 16 A. Yes.