**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Petition for Rate Increase	)	DOCKET NO. 20210015-EI
By Florida Power & Light Company	)	FILED: July 14, 2021

PREHEARING STATEMENT OF THE FLORIDA RETAIL FEDERATION

Pursuant to the Florida Public Service Commission's *Order Establishing Procedure,* Order No. PSC-2021-0116-PCO-EI, as subsequently amended by Order Nos. PSC-2021-0233-PCO-EI, PSC-2021-0120-PCO-EI and PSC-2021-0120A-PCO-EI, the Florida Retail Federation ("FRF"), through its undersigned attorneys, files its Prehearing Statement in the above-styled docket.

A. APPEARANCES

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B. WITNESSES

Witness	Subject Matter	Issues
Tony M. Georgis	Cost of Service: revenue Allocation	111-112; 120-126
	CILC/CDR credits; RSAM	130-131

C. EXHIBITS

FRF offers the following exhibits, and may introduce exhibits during the course of cross-examination.

Witness	Proffered By	Exhibit No.	Description
Tony M. Georgis	FRF	TMG-1	Resume and Record of Testimony of Tony Georgis
	FRF	TMG-2	CILC/CDR Credit Rider Embedded Valuation
	FRF	TMG-3	Select FPL Responses to FRF Interrogatories 7 and 11

D. STATEMENT OF BASIC POSITION

In any general rate case, the Commission must determine fair, just and reasonable rates for all retail consumers. In this instance, FPL has consistently earned returns in excess of its mid-point established in its 2016 rate settlement approved in Docket No. 20160021-EI. In fact, with the benefit of the (depreciation) Reserve Surplus Amortization Mechanism ("RSAM") established in that settlement, FPL has achieved earned returns at the very maximum of its allowed range (i.e., 100 basis points above the established return on equity ("ROE") midpoint. FPL has requested base rate increases totaling nearly $2 billion over a four year period, but the record shows that there is no need for any revenue increase for its test year of 2022, the premise for authorizing any base rate increases in the subsequent years is problematic, and the Commission's authority under Florida law to authorize a multi-year base rate plan is questionable.

Further, the very cornerstone of cost of service based rate-making is that rates should track cost causation. FPL's filing in this matter deviates widely from this core rate setting principle, producing anomalous results that are transparently erroneous and discriminatory. In particular, FPL has long offered a lesser quality of service in which participating customers agree to numerous conditions for service disruption (interruptible service) in order to preserve electric service to FPL's firm service customers. FPL historically has and currently does not plan or build production facilities to serve interruptible load and, in its Ten Year Site Plans expressly removes that load from all calculations concerning needed generation capacity and reserve requirements. FPL's cost of service analysis in its Minimum Filing Requirements ("MFRs"), however, allocates production costs to interruptible loads as if they were firm loads. In so doing, FPL dramatically over-states the revenues required from those customer classes. This error in turn leads FPL to propose an unwarranted, much higher than system average increase to those classes. This fundamental error must be corrected before applying any base rate increase in this docket.

Next, FPL arbitrarily proposes to reduce the level of the credit offered to current and future interruptible service customers. FPL maintains that economic trends concerning the value of energy efficiency and demand response are declining, but FPL's proposal singles out only the CILC/CDR credit and not any other DSM measures. Moreover, the record will establish that the current and expected future costs of peaking capacity are not declining and that load reductions from interruptible customers are cost competitive with the peaking generation investments that FPL has made in recent years. In short, interruptible service remains an exceptionally reliable and cost-effective resource and the credit should be increased, not decreased.

Finally, among many controversial elements to the FPL proposed multi-year rate plan, the proposed Reserve Surplus Amortization Mechanism is plainly not in the public interest and should be rejected in any final Commission order. Conceptually, a depreciation reserve surplus reflects a timing mis-alignment (apparent over-recovery) in the recovery of FPL's capital assets from ratepayers. Under the Remaining Life method of depreciation applied in Florida, that mis-alignment should be corrected over time in depreciation rates, and a serious surplus should be corrected by moderating current rates or writing down other assets. In this instance, FPL's depreciation study found no reserve surplus at all (it identifies a modest deficiency), so there is no foundational predicate for an RSAM at all. FPL proposes to disregard its study and adopt a series of asset life extension assumptions (and thus lowering depreciation expense while bolstering its rate base) purely for the purpose of creating an apparently large depreciation reserve that would support the RSAM mechanism that it proposes. This schizophrenic approach to depreciating assets is a facially unreasonable approach to rate-setting that the Commission should unequivocably reject. Asset depreciation parameters should be established in conventional fashion and assessment of any resulting reserve surplus or deficiency should follow as proposed by the Office of Public Counsel's witnesses in this case.

E. STATEMENT ON SPECIFIC ISSUES

ISSUE 1: **Does the Commission have the statutory authority to grant FPL's requested storm cost recovery mechanism?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 2: **Does the Commission have the statutory authority to approve FPL's requested Reserve Surplus Amortization Mechanism (RSAM)?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 3: **Does the Commission have the statutory authority to approve FPL's requested Solar Base Rate Adjustment mechanism for 2024 and 2025?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 4: **Does the Commission have the statutory authority to adjust FPL's authorized return on equity based on FPL's performance?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 5: **Does the Commission have the statutory authority to include non-electric transactions in an asset optimization incentive mechanism?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 6: **Does the Commission have the statutory authority to grant FPL's requested four year plan?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 7: **Has CLEO Institute, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FRF: No position.

ISSUE 8: **What impact, if any, does the determination regarding the CLEO Institute Inc.'s associational standing have on its ability to participate in this proceeding?**

FRF: No position.

ISSUE 9: **Has Floridians Against Increased Rates, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FRF: No position.

ISSUE 10: **What impact, if any, does the determination regarding Floridians Against Increased Rates, Inc.'s associational standing have on its ability to participate in this proceeding?**

FRF: No position.

ISSUE 11: **Has Florida Rising, Inc. demonstrated individual and/or associational standing to intervene in this proceeding?**

FRF: No position.

ISSUE 12: **What impact, if any, does the determination regarding Florida Rising, Inc.'s associational standing have on its ability to participate in this proceeding?**

FRF: No position.

***ISSUE 13:** **Has Smart Thermostat Coalition demonstrated individual and/or associational standing to intervene in this proceeding?**

FRF: No position.

***ISSUE 14[1]:** **What impact, if any, does the determination regarding Smart Thermostat Coalition's associational standing have on its ability to participate in this proceeding?**

FRF: No position.

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[1] *Issues 13 and 14 may be dropped after an order granting/denying Smart Thermostat Coalition's Petition to Intervene is issued but are listed here as place-holders.

TEST PERIOD AND FORECASTING

<u>ISSUE 15</u>: Is FPL's projected test period of the 12 months ending December 31, 2022, appropriate?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 16</u>: Do the facts of this case support the use of a subsequent test year ending December 31, 2023 to adjust base rates?

FRF: No. FRF agrees with the Office of Public Counsel.

<u>ISSUE 17</u>: Has FPL proven any financial need for rate relief in any period subsequent to the projected test period ending December 31, 2022?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 18</u>: Is FPL's projected test period of the 12 months ending December 31, 2023, appropriate?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 19</u>: Are FPL's forecasts of Customers, KWH, and KW by Rate Schedule and Revenue Class (including but not limited to forecasts of energy efficiency, conservation, demand-side management, distributed solar and electric vehicle adoption), for the 2022 projected test year appropriate?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 20</u>: Are FPL's forecasts of Customers, KWH, and KW by Rate Schedule and Revenue Class (including but not limited to forecasts of energy efficiency, conservation, demand-side management, distributed solar and electric vehicle adoption), for the 2023 projected test year appropriate, if applicable?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 21</u>: Are FPL's projected revenues from sales of electricity by rate class at present rates for the 2021 prior year and projected 2022 test year appropriate?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 22</u>: Are FPL's projected revenues from sales of electricity by rate class at present rates for the projected 2023 test year appropriate, if applicable?

FRF: Agrees with the Office of Public Counsel.

ISSUE 23: **What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2022 test year budget?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 24: **What are the appropriate inflation, customer growth, and other trend factors for use in forecasting the 2023 test year budget, if applicable?**

FRF: Agrees with the Office of Public Counsel.

QUALITY OF SERVICE

ISSUE 25: **Is the quality of the electric service provided by FPL adequate taking into consideration: a) the efficiency, sufficiency and adequacy of FPL's facilities provided and the services rendered; b) the cost of providing such services; c) the value of such service to the public; d) the ability of the utility to improve such service and facilities; e) energy conservation and the efficient use of alternative energy resources; and f) any other factors the Commission deems relevant?**

FRF: No position at this time.

DEPRECIATION AND DISMANTLEMENT STUDIES

ISSUE 26: **What, if any, are the appropriate capital recovery schedules?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 27: **Based on FPL's 2021 Depreciation Study, what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and resulting depreciation rates for the accounts and subaccounts related to each production unit?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 28: **Based on FPL's 2021 Depreciation Study, what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and resulting depreciation rates for each transmission, distribution, and general plant account, and subaccounts, if any?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 29</u>: **If the Commission approves FPL's proposed Reserve Surplus Amortization Mechanism (Issue 130), what are the appropriate depreciation parameters (e.g., service lives, remaining lives, net salvage percentages, and reserve percentages) and depreciation rates?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 30</u>: **Based on the application of the depreciation parameters and resulting depreciation rates that the Commission deems appropriate, and a comparison of the theoretical reserves to the book reserves, what are the resulting imbalances, if any?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 31</u>: **What, if any, corrective reserve measures should be taken with respect to the imbalances identified in Issue 30?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 32</u>: **What should be the implementation date for revised depreciation rates, capital recovery schedules, and amortization schedules?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 33</u>: **Should FPL's currently approved annual dismantlement accrual be revised?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 34</u>: **What, if any, corrective dismantlement reserve measures should be approved?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 35</u>: **What is the appropriate annual accrual and reserve for dismantlement?**

A. **For the 2022 projected test year?**

FRF: Agrees with the Office of Public Counsel.

B. **If applicable, for the 2023 subsequent projected test year?**

FRF: Agrees with the Office of Public Counsel.

RATE BASE

ISSUE 36: **Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation and Working Capital?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 37: **What is the appropriate amount of Plant in Service for the Dania Beach Clean Energy Center Unit 7?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 38: **What is the appropriate amount of Plant in Service for the SolarTogether Centers?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 39: **What is the appropriate amount of Plant in Service for FPL's Battery Storage Pilot projects associated with Paragraph 18 of the 2017 Settlement Agreement approved by Order No. PSC-2016-0560-AS-EI?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 40</u>: **Is the North Florida Resiliency Connection reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 41</u>: **Are FPL's 2020 through 2023 solar generation additions reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 42</u>: **Are FPL's 938 MW Northwest combustion turbine additions in 2022 reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 43</u>: **Are FPL's combined cycle generation upgrade projects reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 44</u>: **Are FPL's proposed 469 MW of battery storage projects reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 45</u>: **Should the Commission approve FPL's proposed hydrogen storage project?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 46</u>: **Is FPL's proposed early retirement of the coal assets at Plant Crist on October 15, 2020, as compared to (Original Retirement Date), reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 47</u>: **Is FPL's conversion of Plant Crist Units 4-7 from coal to gas reasonable and prudent?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 48</u>: **Is FPL's proposed early retirement of the Plant Scherer Unit 4 and related transactions reasonable and prudent?**

FRF: No. This issue comprises multiple concerns. FRF does not take a position on FPL's continuing need for generation from Scherer Unit 4. FPL has not established that the transactions related to the proposed unit retirement are reasonable and prudent. The FPL Consummation Payments made to cover

JEA financial obligations associated with the unit should not be recovered from FPL retail customers.

<u>ISSUE 49</u>: What is the appropriate ratemaking treatment for Consummation Payments made to JEA?

FRF: The Consummation Payments should not be recovered from FPL retail customers. The Commission should reject the FPL proposal to recover the Payments through a regulatory asset recovered in base rates.

<u>ISSUE 50</u>: What is the appropriate level of Plant in Service (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 51</u>: What is the appropriate level of Accumulated Depreciation (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 52</u>: Are FPL's proposed adjustments to move certain CWIP projects from base rates to the Environmental Cost Recovery Clause appropriate?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 53</u>: Are FPL's proposed adjustments to move certain CWIP projects from base rates to the Energy Conservation Cost Recovery Clause appropriate?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 54</u>: What is the appropriate level of Construction Work in Progress to be included in rate base?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 55</u>: Are FPL's proposed reserves for Nuclear End of Life Material and Supplies and Last Core Nuclear Fuel appropriate?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 56</u>: What is the appropriate level of Nuclear Fuel (NFIP, Nuclear Fuel Assemblies in Reactor, Spent Nuclear Fuel less Accumulated Provision for Amortization of Nuclear Fuel Assemblies, End of Life Materials and Supplies, Nuclear Fuel Last Core)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 57</u>: What is the appropriate level of Property Held for Future Use?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 58</u>: What is the appropriate level of fossil fuel inventories?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 59</u>: Should the unamortized balance of Rate Case Expense be included in Working Capital and, if so, what is the appropriate amount to include?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 60</u>: What is the appropriate amount of deferred pension debit in working capital for FPL to include in rate base?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 61</u>: Should the unbilled revenues be included in working capital?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 62</u>: **What is the appropriate methodology for calculating FPL's Working Capital?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 63</u>: **What is the appropriate level of Working Capital (Fallout Issue)?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 64</u>: **What is the appropriate level of rate base (Fallout Issue)?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>COST OF CAPITAL</u>

<u>ISSUE 65</u>: **What is the appropriate amount of accumulated deferred taxes to include in the capital structure and should a proration adjustment to deferred taxes be included in capital structure?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 66: **What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure?**

A. **For the 2022 projected test year?**

FRF: Agrees with the Office of Public Counsel.

B. **If applicable, for the 2023 subsequent projected test year?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 67: **What is the appropriate amount and cost rate for short-term debt to include in the capital structure?**

A. **For the 2022 projected test year?**

FRF: Agrees with the Office of Public Counsel.

B. **If applicable, for the 2023 subsequent projected test year?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 68: **What is the appropriate amount and cost rate for long-term debt to include in the capital structure?**

A. **For the 2022 projected test year?**

FRF: Agrees with the Office of Public Counsel.

B. **If applicable, for the 2023 subsequent projected test year?**

FRF: Agrees with the Office of Public Counsel.

ISSUE 69: **What is the appropriate amount and cost rate for customer deposits to include in the capital structure?**

A. **For the 2022 projected test year?**

FRF: Agrees with the Office of Public Counsel.

B. **If applicable, for the 2023 subsequent projected test year?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 70</u>: **What is the appropriate equity ratio to use in the capital structure for ratemaking purposes?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 71</u>: **Should FPL's request for a 50 basis point performance incentive to the authorized return on equity be approved?**

FRF: No.

<u>ISSUE 72</u>: **What is the appropriate authorized return on equity (ROE) to use in establishing FPL's revenue requirement?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 73</u>: **What is the appropriate weighted average cost of capital to use in establishing FPL's revenue requirement? (Fallout Issue)?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>NET OPERATING INCOME</u>

<u>ISSUE 74</u>: **What are the appropriate projected amounts of Other Operating Revenues?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 75</u>: Has FPL appropriately accounted for SolarTogether Program subscription charges?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 76</u>: What is the appropriate level of Total Operating Revenues?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 77</u>: Has FPL made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 78</u>: Has FPL made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 79</u>: Has FPL made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 80</u>: Has FPL made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Energy Conservation Cost Recovery Clause?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 81</u>: Has FPL made the appropriate adjustments to remove all revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 82</u>: Has FPL made the appropriate adjustments to remove all non-utility activities from operating revenues and operating expenses?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 83</u>: What is the appropriate percentage value (or other assignment value or methodology basis) to allocate FPL shared corporate services costs and/or expenses to its affiliates?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 84</u>: What is the appropriate amount of FPL shared corporate services costs and/or expenses (including executive compensation and benefits) to be allocated to affiliates?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 85</u>: Should any adjustments be made to FPL's operating revenues or operating expenses for the effects of transactions with affiliated companies?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 86</u>: What is the appropriate level of generation overhaul expense?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 87</u>: What is the appropriate amount of FPL's production plant O&M expense?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 88</u>: What is the appropriate amount of FPL's transmission O&M expense?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 89</u>: What is the appropriate amount of FPL's distribution O&M expense?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 90</u>: What is the appropriate annual storm damage accrual and storm damage reserve?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 91: **What is the appropriate amount of Other Post Employment Benefits expense?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 92: **What is the appropriate amount of Salaries and Employee Benefits expense?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 93: **What is the appropriate amount of Incentive Compensation Expense to include in O&M expense?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 94: **What is the appropriate amount of Pension Expense?**

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

ISSUE 95: **Should an adjustment be made to the amount of the Directors and Officers Liability Insurance expense that FPL included in the 2022 and, if applicable, 2023 projected test year(s)?**

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 96</u>: What is the appropriate amount and amortization period for Rate Case Expense?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 97</u>: What is the appropriate amount of uncollectible expense and bad debt rate?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 98</u>: What are the appropriate expense accruals for: (1) end of life materials and supplies and 2) last core nuclear fuel?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 99</u>: What is the appropriate level of O&M Expense (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 100</u>: What is the appropriate amount of depreciation, amortization, and fossil dismantlement expense (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 101</u>: What is the appropriate level of Taxes Other Than Income (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 102</u>: What is the appropriate level of Income Taxes?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 103</u>: What is the appropriate level of (Gain)/Loss on Disposal of utility property?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 104</u>: What is the appropriate level of Total Operating Expenses? (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 105</u>: What is the appropriate level of Net Operating Income (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>REVENUE REQUIREMENTS</u>

<u>ISSUE 106</u>: What are the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates for FPL?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 107</u>: What is the appropriate annual operating revenue increase or decrease?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>COST OF SERVICE AND RATE DESIGN ISSUES</u>

<u>ISSUE 108</u>: Should FPL's proposal for a consolidated cost of service and unified tariffs and rates for FPL and the former Gulf Power Company's customers be approved?

FRF: No position at this time.

<u>ISSUE 109</u>: Should the proposed transition rider charges and transition rider credits for the years 2022 through 2026 be approved?

FRF: No position at this time.

<u>ISSUE 110</u>: Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?

A. For the 2022 projected test year?

FRF: No position at this time.

B. If applicable, for the 2023 subsequent projected test year?

FRF: No position at this time.

<u>ISSUE 111</u>: What is the appropriate methodology to allocate production, transmission, and distribution costs to the rate classes?

A. For the 2022 projected test year?

FRF: FPL does not plan or construct its production plant and transmission system to serve interruptible load. Non-firm customers should not be treated as firm customers for production and transmission related cost allocation purposes. As such, production and transmission related costs allocations must be adjusted and reduced for classes with interruptible customers to reflect the reduced firm capacity services provided by FPL for the reasons stated in Mr. Georgis' testimony. FRF agrees with FIPUG that production costs should be allocated to firm load using a 4 coincident peak method, and agrees with FIPUG that a Minimum Distribution System ("MDS") approach should be adopted for allocating distribution costs.

B. If applicable, for the 2023 subsequent projected test year?

FRF: FPL does not plan or construct its production plant and transmission system to serve interruptible load. Non-firm customers should not be treated as firm customers for production and transmission related cost allocation purposes. As such, production and transmission related costs allocations must be adjusted and reduced for classes with interruptible customers to reflect the reduced firm capacity services provided by FPL for the reasons stated in Mr. Georgis' testimony. FRF agrees with FIPUG that production costs should be allocated to firm load using a 4 coincident peak method, and agrees with FIPUG that a Minimum Distribution System ("MDS") approach should be adopted for allocating distribution costs.

<u>ISSUE 112</u>: How should the change in revenue requirement be allocated to the customer classes?

A. For the 2022 projected test year?

FRF: Any change in the FPL base rate revenue requirement should be allocated on an equal percentage basis among customer classes for the reasons stated in Mr. Georgis' testimony.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Any change in the FPL base rate revenue requirement should be allocated on an equal percentage basis among customer classes for the reasons stated in Mr. Georgis' testimony.

<u>ISSUE 113</u>: What are the appropriate service charges (initial connection, reconnect for nonpayment, connection of existing account, field visit, temporary overhead and underground, late payment charge, meter tampering)?

A. For the 2022 projected test year?

FRF: No position at this time.

B. If applicable, for the 2023 subsequent projected test year?

FRF: No position at this time.

<u>ISSUE 114</u>: Should FPL's proposed revisions to the underground electric distribution tariffs for residential subdivisions and commercial customers be approved?

FRF: No position at this time.

<u>ISSUE 115</u>: Should FPL's proposal to eliminate the Governmental Adjustment Factor (GAF) waiver (Tariff Sheet No. 6.300) be approved?

FRF: No position at this time.

<u>ISSUE 116</u>: Should FPL retain the existing Gulf Power Real-Time Pricing (RTP) rate for customers and expand it to be offered for customers in the combined FPL and Gulf Power systems?

FRF: Yes.

<u>ISSUE 117</u>: Should FPL's proposed new Economic Development Rider (Original Tariff Sheet Nos. 8.802 – 8.802-1) be approved?

FRF: No position at this time.

<u>ISSUE 118</u>: Should FPL's proposal to increase the cap from 300 to 1,000 megawatts and from 50 to 75 contracts for the Commercial/Industrial Service Rider (CISR) be approved?

FRF: Yes.

<u>ISSUE 119</u>: Should FPL's proposal to cancel Gulf's Community Solar (CS) Rider be approved?

FRF: No position.

<u>ISSUE 120</u>: What is the appropriate monthly credit for Commercial/Industrial Demand Reduction (CDR) Rider customers effective January 1, 2022?

FRF: As explained in the testimony of Mr. Tony Georgis, the CDR Rider should be changed to $10.07/kW-month, effective January 1, 2022.

<u>ISSUE 121</u>: Should FPL's proposal to add a maximum demand charge to the commercial/industrial time-of-use rate schedules be approved?

FRF: No position at this time.

<u>ISSUE 122</u>: What are the appropriate base charges (formerly customer charges) (Fallout Issue)?

A. For the 2022 projected test year?

FRF: Agrees with the Office of Public Counsel.

B. If applicable, for the 2023 subsequent projected test year?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 123</u>: What are the appropriate demand charges (Fallout Issue)?

A. For the 2022 projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of energy and demand charges should be derived from those findings.

B. If applicable, for the 2023 subsequent projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of energy and demand charges should be derived from those findings.

<u>ISSUE 124</u>: What are the appropriate energy charges (Fallout Issue)?

A. For the 2022 projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of energy and demand charges should be derived from those findings.

B. If applicable, for the 2023 subsequent projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of energy and demand charges should be derived from those findings.

<u>ISSUE 125</u>: What are the appropriate charges for the Standby and Supplemental Services (SST-1, ISST-1) rate schedules (Fallout Issue)?

A. For the 2022 projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of standby and supplemental service charges should be derived from those findings.

B. If applicable, for the 2023 subsequent projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis, and that the determination of standby and supplemental service charges should be derived from those findings.

<u>ISSUE 126</u>: What are the appropriate charges for the Commercial Industrial Load Control (CILC) rate schedule (Fallout Issue)?

A. For the 2022 projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis. The appropriate credit reflected in the CILC rate for interruptible service should be consistent with the recommendations in Mr. Georgis' testimony.

B. If applicable, for the 2023 subsequent projected test year?

FRF: FRF generally agrees with the Office of Public Counsel concerning the development of the FPL revenue requirement for 2022 and 2023, maintains that customer class revenue allocation should be performed consistent with the recommendations of Mr. Tony Georgis. The appropriate credit reflected in the CILC rate for interruptible service should be consistent with the recommendations in Mr. Georgis' testimony.

<u>ISSUE 127</u>: What are the appropriate lighting rate charges (Fallout Issue)

A. For the 2022 projected test year?

FRF: No position at this time.

B. If applicable, for the 2023 subsequent projected test year?

FRF: No position at this time.

<u>ISSUE 128</u>: Should the Commission give staff administrative authority to approve tariffs reflecting Commission approved rates and charges?

FRF: No position at this time.

<u>ISSUE 129</u>: What are the effective dates of FPL's proposed rates and charges?

A. For the 2022 projected test year?

FRF: No position at this time.

B. If applicable, for the 2023 subsequent projected test year?

FRF: No position at this time.

OTHER ISSUES

<u>ISSUE 130</u>: Should the Commission approve FPL's requested Reserve Surplus Amortization Mechanism (RSAM)?

FRF: No. FRF agrees with the Office of Public Counsel that the proposed RSAM is not in the public interest and should not be approved in any form.

<u>ISSUE 131</u>: Should the Commission approve FPL's request for variable capital recovery for retired assets such that the total amortization over the four year period ended December 31, 2025 is equal to the sum of the amortization expense for 2022-2025?

FRF: No. This aspect of the FPL proposed RSAM should be rejected.

<u>ISSUE 132</u>: Should the Commission approve FPL's requested asset optimization incentive mechanism?

FRF: No position at this time.

<u>ISSUE 133</u>: Should the Commission approve FPL's requested Solar Base Rate Adjustment mechanisms in 2024 and 2025 for a total of 1,788 MW?

FRF: No. The FPL request for Solar Base Rate Adjustments in 2024 and 2025 are premature and constitute impermissible piecemeal rate making.

<u>ISSUE 134</u>: Should the Commission approve FPL's requested Storm Cost Recovery mechanism?

FRF: Agrees with the Office of Public Counsel.

<u>ISSUE 135</u>: Should the Commission approve FPL's proposal for addressing a change in tax law, if any, that occurs during or after the pendency of this proceeding?

FRF: No. The Commission should not pre-approve a piecemeal base rate adjustment solely for a change in tax laws.

<u>ISSUE 136</u>: Should the Commission authorize FPL to accelerate unprotected accumulated excess deferred income tax amortization in the incremental amounts of $81 million in 2024 and $81 million in 2025 or for other amounts in the years 2022 through 2025?

FRF: No. If a multi-year base rate plan is authorized, any remaining unprotected excess ADIT should be recovered evenly over that rate period.

ISSUE 137: Should the Commission approve FPL's requested four year plan?

FRF: No.

ISSUE 138: Should FPL be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

FRF: No position at this time.

ISSUE 139: Should this docket be closed?

FRF: No position at this time.

CONTESTED ISSUES

OPC

ISSUE A: Has FPL proven any financial need for single-issue rate relief in 2024 and 2025, based upon only the additional costs associated with FPL's request for Solar Base Rate Adjustments in 2024 and 2025, and with no offsets for anticipated load and revenue growth forecast to occur in 2024 and 2025?

FRF: Agrees with the Office of Public Counsel.

CLEO/VOTE SOLAR

ISSUE B: Did FPL consider all reasonable, cost-effective alternatives to its proposed investments?

FRF: No position at this time.

ISSUE C: Do FPL's proposed investments ensure adequate fuel diversity and fuel supply reliability of the electric grid?

FRF: No position at this time.

ISSUE D: Are FPL's T&D capital expenditures for growth reasonable and prudent?

FRF: No position at this time.

<u>ISSUE E</u>: Are FPL's T&D capital expenditures for reliability/grid modernization reasonable and prudent?

FRF: No position at this time.

<u>ISSUE F</u>: In consideration of FPL's performance pursuant to ss. 366.80-366.83 and 403.519, F.S., should there be any adjustments to FPL's rates, per F.S. 366.82?

FRF: No position at this time.

<u>ISSUE G</u>: Does FPL make or give any undue or unreasonable preference or advantage to any person or locality, or subject the same to any undue or unreasonable prejudice or disadvantage in any respect, in violation of F.S. 366.03?

FRF: No position at this time.

<u>ISSUE H</u>: Has FPL established fair, just and reasonable rates and charges, taking into consideration the cost of providing service to the class, as well as the rate history, value of service, and experience of FPL; the consumption and load characteristics of the various classes of customers; and public acceptance of rate structures, in compliance with F.S. 366.05(1)(a), 366.06(1) and (2)?

FRF: No position at this time.

<u>FIPUG</u>

<u>ISSUE I</u>: Are the proposed SOBRA additions in years 2024 and 2025 piecemeal ratemaking?

FRF: Yes.

<u>ISSUE J</u>: If so, how should the proposed SOBRA additions in years 2024 and 2025 be addressed?

FRF: The Commission should reject the proposed SOBRA base rate adjustments in this docket.

<u>WALMART</u>

<u>ISSUE K</u>: If the Commission determines that it will not approve unified rates for FPL and Gulf, should Gulf's legacy customers be provided access to FPL's Commercial/Industrial Demand Reduction Rider (CDR)?

FRF: Agrees with Walmart.

F. PENDING MOTIONS

None.

G. PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY

None.

H. OBJECTIONS TO QUALIFICATIONS OF WITNESS AS EXPERT

None at this time.

I. REQUIREMENTS OF ORDER ESTABLISHING PROCEDURE

There are no requirements of the Procedural Orders with which FRF cannot comply.

Respectfully submitted,

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Attorneys for the Florida Retail Federation

Dated: July 14, 2021

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Prehearing Statement has been furnished by electronic mail and/or U.S. Mail this 14th day of July, 2021 to the following:

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