BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company
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DOCKET NO.: 20250011-EI
FILED: July 18, 2025

PREHEARING STATEMENT OF THE FLORIDA INDUSTRIAL POWER USERS GROUP

The Florida Industrial Power Users Group ("FIPUG"), by and through undersigned counsel, pursuant to the Order Establishing Procedure, Order No. PSC-2025-0075-PCO-EI, issued March 14, 2025, hereby submits this Prehearing Statement.

APPEARANCES:

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1. WITNESSES:

FIPUG intends to call Jeffry Pollock and Jonathan Ly as witnesses and has prefiled their testimony. FIPUG reserves the right to call witnesses listed by other parties.

2. EXHIBITS:

FIPUG plans use and offer into evidence the following exhibits with its witnesses:

Jeffry Pollock Exhibits

JP-1 Authorized Return on Equity for Vertically Integrated Electric Investor-Owned Utilities in Rate Cases Decided in 2023 Through May 2025

JP-2 Authorized Common Equity Ratio for Vertically Integrated Electric Investor-Owned Utilities With "A" Moody's Ratings

JP-3 Monthly Peak Demands as a Percent of the Annual System Peak Demand

JP-4 Summary of FIPUG's Revised Class Cost-of-Service Study Results at Present Rates

JP-5 FPL Proposed Class Revenue Allocation Forecast Test Year Ending December 31, 2026

JP-6 FIPUG's Recommended Class Revenue Allocation Forecast Test Year Ending December 31, 2026

JP-7 Size Thresholds Applicable to Very Large Load Customers

Jonathan Ly Exhibits

JL-1 Derivation of 4CP Allocation Factors

JL-2 Derivation of Firm Load 4CP Allocation Factors

JL-3 FIPUG's Revised Class Cost-of-Service Study

FIPUG reserves the right to introduce exhibits on cross examination of adverse witnesses.

3. <u>STATEMENT OF BASIC POSITION</u>

Florida Power and Light Company's ("FPL") filed total rate case request is overstated, as the company seeks to cumulatively increase customer rates by nearly ten billion dollars ($10,000,000,000) over the next four years. A host of reductions, often referred to as "adjustments" in this proceeding, are in order and should act to reduce FPL's rate case request to less than fifty percent (50%) of FPL's rate case request. These reductions will be supported by testimony and evidence from the intervening parties, FPL concessions, FPL's failure to carry its burden of proof on certain issues, and argument.

FIPUG supports the allocation of production and transmission plant using the Four Coincident Peak (4 CP) approach. Put simply, FPL is a summer peaking utility and the four months with the hottest months in FPL's service territory are June, July, August, and September. Importantly, the Commission recently approved the 4 CP method in the most recent TECO litigated rate case. Like FPL, TECO has a diverse mix of generation resources, including solar and battery energy storage systems. The 4 CP better reflects cost causation in relation to FPL's peak demands and ensures that the rate class which actually causes costs pays for those costs. The 4 CP approach, or a variation of it, is supported in this case by FIPUG, the Federal Executive Agencies and the Florida Retail Federation.

Many FIPUG members receive electricity from FPL and use the Commercial-Industrial Load Control (CILC) rates and Commercial-Industrial Demand Reduction (CDR) rider. In exchange for agreeing to be interrupted during times of critical peak need, CILC and CDR these customers receive payments for providing interruptible service ("interruptible credits") on their monthly bill, which helps them manage their energy costs and remain competitive in their respective businesses. FPL has proposed a 29% reduction in the payments in the CDR and CILC payments that have been previously negotiated and approved by the Commission. FIPUG opposes this steep reduction in the payments.

These CDR and CILC customers who agree to have their power disrupted during times of critical peak demand provide FPL with 900 MW of demand response that FPL can quickly deploy during generation capacity emergencies (and other critical events as stated in the tariffs) to avoid firm load shed. As FPL projects significant load growth and has become increasingly dependent on more rate-base intensive intermittent solar resources, which elevate the risk of outages, demand response is becoming a much more critical resource. FPL has avoided installing 900 MW of capacity due to the CILC/CDR demand response programs. FPL's production capacity costs have increased by 40.7% since FPL's 2021 rate case.

Accordingly, reducing rather than raising the CILC/CDR credit sends to wrong message to large users who agree to be interrupted during times of critical peak demand. The Commission should not decrease the CILC and CDR credits, but increase them by approximately the same rate at which FPL's production plant has increased since the last rate case. FIPUG expert witness Jonathan Ly recommends raising the CILC/CDR credits by 40.7%, from $8.76 to $12.32 per kW. In rebuttal, FPL witness Whitley acknowledged that, even under the pricing mechanism used FPL, raising the interruptible credits to $9.24 per kW would be cost effective.[1] The CILC/CDR credits should be increased, not decreased.

The Commission should deny FPL's proposed modifications to the CIAC tariff because FPL has not demonstrated any specific instance or increased risk of cost-shifting among its existing customer base, which includes customers with loads of up to 50 MW. Further, 15 MW is too low of a threshold, and it does not address the crux of the problem that FPL may be required to make significant investments to serve prospective customers with very large (50 MW and higher) loads. Finally, FPL has not demonstrated any connection between the 15 MW and the $25 million spend. In any event, the CIAC should apply to all customers. To address the risks of projected new very large loads, the CIAC policy should apply to increases in load of 50 MW or more that require FPL to spend at least $25 million, and the repayment period should be extended to five years after the load-ramp period.

The LLCS tariffs should not be approved until after the Commission conducts a rulemaking with workshops to establish standard terms and conditions for serving new very large loads. In the interim, the LLCS-1 tariff should be modified using a cost-based GSLD-3 rate design coupled with more stringent terms and conditions (*e.g.,* longer contract term, minimum monthly demand charge payments, early termination fees, and posting and maintaining reasonable credit support) proposed for LLCS customers. This would mitigate the impact on FPL's existing customers over the long term. As FPL is not projecting to serve more than 3.1 GW of new very large loads, LLCS-2 should not be approved at this time.

FIPUG urges the Commission to adjust FPL's capital structure so that its equity is in line with the capital structure of what this Commission recently approved in the litigated TECO rate case and the DEF rate case settlement agreement. Specifically, the Commission awarded 54% equity in the TECO rate case and 53% equity in the DEF rate case. The national average of a group of 16 integrated investor-owned utilities that credit rating agency Moody's rated as A companies, in line with FPL's Moody's credit rating, is 53.2%. FPL has the highest equity ratio of any investor-owned utility in the nation, 59.6%. No competent substantial evidence proves that lowering FPL's equity in its capital structure will materially impact FPL's access to capital or its credit ratings.

The Commission should award FPL a Return on Equity (ROE) in line with other recent ROE decisions this Commission has made and that other regulatory commissions throughout the country have recently made. FPL's requested Return on Equity (ROE) of 11.9% is 110 basis points, or approximately $1.152 billion dollars higher than the 10.8% percent ROE agreed to by all the

[1] Rebuttal Testimony of Andrew W. Whitley at 43.

parties as a result of FPL's 2021 Settlement Agreement with a host of intervenors. The nationwide average for vertically-integrated electric investor-owned utilities in rate case decisions during 2024 and through May of 2025 is 9.81%, over 200 basis points less or approximately $2.188 billion dollars less than FPL's ROE request. The Commission recently approved a ROE for Tampa Electric Company of 10.5%, and a ROE for Duke Energy Florida, Inc. of 10.3%. The ROE approved and set for FPL in this case should not outpace these ROE figures.

4. STATEMENT OF FACTUAL ISSUES AND POSITIONS

I. LEGAL ISSUES

ISSUE 1: Whether the following persons have standing to intervene in this proceeding:

a. League of United Latin Citizens Florida
b. Environmental Confederation of Southwest Florida
c. Florida Rising
d. Florida Industrial Power Users Group
e. Federal Executive Agencies
f. Southern Alliance for Clean Energy
g. EVGo, Services, LLC
h. Electrify America, LLC
i. Florida Retail Federation
j. Walmart
k. Florida Energy Innovation Association
l. Floridians Against Increased Rates
m. Americans for Affordable Clean Energy
n. Wawa, Inc.
o. RaceTrac, Inc.
p. Circle K, Inc.
q. Armstrong World Industries, Inc.

FIPUG: FIPUG has standing to participate in this proceeding. A substantial number of FIPUG members purchase electricity from FPL. They are among the largest FPL customers and consume significant quantities of electricity, often around-the-clock, and require a reliable, affordably-priced supply of electricity to power their operations. FIPUG has been actively participating and representing its members' interests for decades in regulatory and legal proceedings, including FPL rate cases, before the Commission and the Florida Supreme Court. Therefore, FIPUG members have a direct and substantial interest in the issues raised in, and the outcome of, this proceeding.

ISSUE 2: Does the Commission have the authority to approve FPL's requested Tax Adjustment Mechanism (TAM)?

FIPUG: No.

ISSUE 3: Does the Commission have the authority to approve FPL's requested Solar Base Rate Adjustment mechanisms in 2028 and 2029?

FIPUG: No.

ISSUE 4: Does the Commission have the authority to approve FPL's proposed Storm Cost Recovery mechanism?

FIPUG: No.

ISSUE 5: Does the Commission have the authority to approve modification FPL's proposed mechanism for addressing a change in tax law?

FIPUG: No.

ISSUE 6: *What impact will the following pending Florida Supreme Court appeals involving PSC Orders have on this rate case, and how should the Commission address those in this docket:*

a. SC 2021-0303 – LULAC Florida Educational Fund, Inc. v. Gary F. Clark, etc., et al?

b. SC2023-0988 – Citizens of the State of Florida, etc., v. Florida Public Service Commission (and consolidated SC2023-1433 – Citizens of the State of Florida, etc. v. Florida Public Service Commission)?

c. SC2024-0485 – Florida Rising, Inc. et al. v. Florida Public Service Commission, et al.?

d. SC2025-0289 – LULAC Florida, Inc. et al. v. Florida Public Service Commission, et al. (and consolidated SC2025-0300 – Citizens of the State of Florida, etc. v. Florida Public Service Commission, et al.)?

FIPUG: These matters will need to be addressed on a case-by-case basis following the Florida Supreme Cout issuing opinions in these respective cases.

TEST PERIOD AND FORECASTING

ISSUE 7: Has FPL proven its entitlement to the use of a subsequent projected test year ending December 31, 2027 adjustment to base rates?

FIPUG: No position at this time.

ISSUE 8: Is FPL's projected test period appropriate:

a. For the 12 months ending December 31, 2026?
b. For the 12 months ending December 31, 2027?

FIPUG: No position at this time.

ISSUE 9: Has FPL proven any financial need for rate relief in any period subsequent to the projected test period ending December 31, 2026?

FIPUG: No position at this time.

ISSUE 10: Are FPL's forecasts of Customers, KWH, and KW by revenue and rate class appropriate:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 11: What are the inflation, customer growth, and other trend factors that should be approved for use in forecasting the projected test years' budget:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

QUALITY OF SERVICE

ISSUE 12: Is the quality of the electric service provided by FPL adequate?

FIPUG: Yes.

DEPRECIATION AND DISMANTLEMENT STUDIES

ISSUE 13: What are the appropriate depreciation parameters and resulting depreciation rates for each depreciable plant account?

FIPUG: Adopt position of OPC.

ISSUE 14: 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?

FIPUG: Adopt position of OPC.

ISSUE 15: What corrective reserve measures should be taken with respect to the imbalances identified in Issue 14, if any?

FIPUG: Adopt position of OPC.

ISSUE 16: Should the Commission approve FPL's requested capital recovery schedules and amortization schedules, if any?

FIPUG: Adopt position of OPC.

ISSUE 17: What is the appropriate annual accrual and reserve for dismantlement for the 2026 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 18: What corrective dismantlement reserve measures should be approved, if any?

FIPUG: Adopt position of OPC.

ISSUE 19: What should be the implementation date for new depreciation rates and the provision for dismantlement?

FIPUG: Adopt position of OPC.

RATE BASE

ISSUE 20: Has FPL made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation, and Working Capital:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: No position at this time.

ISSUE 21: Should the Commission approve FPL's proposal to move certain costs from base rates to the Storm Protection Plan Cost Recovery Clause effective January 1, 2026?

FIPUG: Adopt position of OPC.

ISSUE 22: Should the Commission approve FPL's proposal to move certain costs from base rates to the Environmental Cost Recovery Clause effective January 1, 2026?

FIPUG: Adopt position of OPC.

ISSUE 23: Should FPL's 2025 Northwest Florida battery project be approved for the 2026 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 24: How should the Commission treat the impact, if any, of the acquisition from Vandolah Power Company in making any determination in this docket?

FIPUG: No position at this time.

ISSUE 25: Should the Commission approve FPL's proposed introduction of a stochastic loss of load probability analysis for resource adequacy planning?

FIPUG: Adopt position of OPC.

ISSUE 26: Should FPL's proposed solar generation projects be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: The solar generation projects for test years 2026 and 2027 should not be approved as proposed.

ISSUE 27: Should FPL's proposed battery storage projects be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: The battery storage projects for test years 2026 and 2027 should not be approved as proposed.

ISSUE 28: Should FPL's proposed generation maintenance capital expense be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 29: Should FPL's proposed Customer Information System replacement be approved for the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 30: Should FPL's proposed long-duration battery pilot program be approved for the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 31: What amount of Net Nuclear Fuel should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 32: Should FPL's proposed biogas project upgrade be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 33: Should FPL's proposed transmission plant additions be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 34: Should FPL's proposed distribution plant additions be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 35: What amount of Plant in Service should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 36: *What action, if any, should the Commission take to adjust the depreciation reserve for costs improperly recorded above the line during periods when the Reserve Amount was amortized to the income statement?*

FIPUG: Adopt position of OPC.

ISSUE 37: What amount of Accumulated Depreciation should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 38: What amount of Construction Work in Progress should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 39: What amount of Property Held for Future Use should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 40: What amount of Working Capital should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 41: What amount of rate base should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

COST OF CAPITAL

ISSUE 42: What amount of accumulated deferred taxes should be approved for inclusion in the capital structure:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 43: What amount and cost rate of the unamortized investment tax credits should be approved for inclusion in the capital structure:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 44: What amount and cost rate for short-term debt should be approved for inclusion in the capital structure:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 45: What amount and cost rate for long-term debt should be approved for inclusion in the capital structure:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 46: What amount and cost rate for customer deposits should be approved for inclusion in the capital structure:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 47: Has FPL made the appropriate adjustments to remove all non-utility activities from the Common Equity balance:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 48: What equity ratio should be approved for use in the capital structure for ratemaking purposes:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FPL has not demonstrated that it requires a higher equity ratio than either Duke Energy Florida, which is 53% equity, or Tampa Electric Company, which is 54%. Equity. The equity ratio of integrated investor-owned utilities awarded an "A" credit rating by Moody's Ratings ranges from a high of 56.1% to a low of 50%. The average of sixteen (16) Moody's A rated companies is 53.2%. FPL's equity ratio is the highest in the nation at 59.6%, and should be brought more in line with the other two Florida investor-owned utilities whose equity ratios were recently approved by this Commission, or alternatively, the national average of Moody's highly ranked integrated investor-owned utility companies, namely 53.2% equity.

ISSUE 49: What return on equity (ROE) should be approved for use in establishing FPL's revenue requirements:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FPL has not demonstrated that it needs a higher ROE than was recently approved for Tampa Electric Company, a rate of 10.5%, or Duke Energy Florida, Inc. 10.3%. The national average of return on equity for integrated electric companies from 2023, 2024, and through May of 2025 was 9.81%.

ISSUE 50: What capital structure and weighted average cost of capital should be approved for use in establishing FPL's revenue requirements: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: The results from a material reduction in FPL's equity in its capital structure and a material reduction in its return on equity should be used to make a significant adjustment to FPL's rate relief request.

NET OPERATING INCOME

ISSUE 51: Has FPL correctly calculated the annual revenues at current rates:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 52: What projected amounts of Other Operating Revenues should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 53: What amount of Total Operating Revenues should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 54: What amount of generation O&M expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 55: What amount of FPL's transmission O&M expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 56: What amount of FPL's distribution O&M expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 57: Should the Commission approve FPL's proposal to move certain costs from base rates to the Fuel Adjustment Clause effective January 1, 2026?

FIPUG: Adopt position of OPC.

ISSUE 58: Has FPL made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 59: 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 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 60: 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 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 61: 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 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 62: Has FPL made the appropriate adjustments to remove all storm hardening revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 63: Has FPL made the appropriate adjustments to remove all non-utility activities from operating revenues and operating expenses:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 64: What amount of incentive compensation should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 65: What amount of salaries and benefits expense, including incentive compensation, should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 66: Should any adjustments be made to FPL's operating revenues or operating expenses for the effects of transactions with affiliated companies:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 67: Should any adjustments be made to Directors and Officers Liability Insurance expense:

a. For the 2026 projected test year?

b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 68: What amount of Economic Development expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 69: Should any adjustments be made to Property Insurance expense:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 70: Should any adjustments be made to Liability Insurance expense:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 71: Should any adjustments be made to Injuries and Damages expense:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 72: What amount and amortization period for Rate Case Expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 73: What amount of uncollectible expense and bad debt rate should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 74: What expense accruals for end of life materials and supplies should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 75: What amount of O&M Expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 76: What amount of depreciation, amortization, and dismantlement expense should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 77: What amount of (gain)/loss on disposal of utility property should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 78: What amount of Property Taxes should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 79: What amount of Taxes Other Than Income Taxes should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 80: What amount of Production Tax Credits should be approved and what is the proper accounting treatment:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 81**: *Is it prudent for FPL to sell the ITCs to one or more third parties? If so, what is the appropriate discount rate associated with FPL's transfers of Investment Tax Credits and Production Tax Credits?*

FIPUG: Yes. However, FPL should not recover any internal costs to effectuate the transfer of ITCs and PTCs and any recoverable external costs should not exceed 5% of the value. Further, the Commission should review each transaction for prudence after the transfers have been made, and FPL retains the burden of proof that any transfer costs exceeding 5% of the value are prudent and reasonable.

ISSUE 82: What amount of the Investment Tax Credits, pursuant to the Inflation Reduction Act, should be approved and what is the proper accounting treatment:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 83: What amount of Income Tax expense should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 84: What amount of Total Operating Expenses should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 85: What amount of Net Operating Income should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

REVENUE REQUIREMENTS

ISSUE 86: What revenue expansion factor and net operating income multiplier, including the appropriate elements and rates, should be approved:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 87: What amount of annual operating revenue increase or decrease should be approved: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

COST OF SERVICE AND RATE DESIGN ISSUES

ISSUE 88: Is FPL's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 89: What is the appropriate methodology to allocate production costs to the rate classes:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: The 4 CP method should be used to allocate production plant and related costs to retail rate classes for both test years. FPL is a summer peaking utility and the months of June, July, August and September are the months with the highest peaks. The 4 CP approach more accurately assigns costs to the cost causer than other approaches and is a fairer way to allocate production costs. The 4 CP enhances economic development, a legislatively-stated goal of the state's energy policy. For this and other reasons, the Commission recently adopted 4 CP in the Tampa Electric Rate case and should likewise adopt 4 CP in this case.

ISSUE 90: What is the appropriate methodology to allocate transmission costs to the rate classes:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: The 4 CP method should be used to allocate production plant and related costs to retail rate classes for both test years. FPL is a summer peaking utility and the months of June, July, August and September are the months with the highest peaks. The 4 CP approach more accurately assigns costs to the cost causer than other approaches and is a fairer way to allocate production costs. The 4 CP enhances economic development, a legislatively-stated goal of the state's energy policy. For this and other reasons, the Commission recently adopted 4 CP in the Tampa Electric Rate case and should likewise adopt 4 CP in this case.

ISSUE 91: What is the appropriate methodology to allocate distribution costs to the rate classes:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Distribution network costs booked to Federal Energy Regulatory Commission (FERC) Account Nos. 364, 365, 366, 367 and 368 should be classified as both demand and customer-related, consistent with the central roles of the distribution network to provide access to a safe, delivery-ready power grid (i.e., a customer-related cost); and meet customers' peak electrical power needs (i.e., a demand-related cost). The Commission should require FPL to conduct a study to quantify the customer-related portion of distribution network costs using the minimum distribution system methodology or other similar approaches and file this study in its next rate case.

ISSUE 92: *What is the appropriate methodology to allocate other costs to the rate classes that are not addressed in Issues 89 through 91?*

FIPUG: The following rate base components should be allocated as follows:

Over-Recovery of ECCR Revenues	4CP Demand
Over-Recovery of CPR Revenues	4CP Demand
Storm Maintenance	T&D Plant
Over-Recovery of Storm Protection Plan Revenues	T&D Plant
ITC Gross-Up Regulatory Liability	Production Plant
Losses from Disposition of Plant	Net Plant
Other Taxes	Net Plant
Deferred Gains for Future Use	Plant Held for Future Use
Interest on Long-Term Debt	Rate Base
Rate Case Expenses	Total Revenue
Revenue Taxes	Total Revenue

The following Net Operating Income items should be allocated as follows:

Amortization of ITC	Production Plant
Rent from Electric Property	Plant in Service
Leased Property Depreciation Expense	Plant in Service
Accretion Expense – Asset Retirement Obligation	
Regulatory Debit	Plant in Service
Unbilled Revenues	Total Revenues
Regulatory Commission Expenses	Total Revenues

ISSUE 93: How should any change in revenue requirement approved by the Commission be allocated to the customer classes:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Any base revenue changes should be allocated to customer classes to move each class closer to cost (or parity) using the results of FIPUG's revised class cost-of-service study. Further, to prevent rate shock, no class should receive a rate reduction and no class should receive an increase higher than 1.5 times the system average increase.

Further, the system average increase should be measured using current base revenues because only base revenues are subject to change in this matter. The clauses are separately set in other proceedings where gradualism is not considered.

Regardless of how the system average increase is measured, the interruptible credits are not base revenues in the traditional sense. They are recovered in the Energy Conservation Cost Recovery Clause (ECCR). The only reason that FPL included the interruptible credits as revenues in FPL's class cost-of-service study is because FPL allocates costs to the CILC/CDR customers as though they are receiving firm service. Thus, it is appropriate to restate the CILC/CDR revenues consistent with the assumption that they receive firm service.

Further, as the Commission's primary concern is with the impact on a customer's bill, the system average increase should be measured relative to sales (*i.e.,* base rates plus adjustment clause) revenues, not total operating revenues as FPL proposes.

ISSUE 94: What are the appropriate service charges (initial connection, reconnection, connection of existing service, field visit, and temporary/construction service) (Sheet Nos. 4.020-4.030):

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: Adopt position of OPC.

ISSUE 95: What are the appropriate base charges: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FIPUG does not oppose FPL's proposed GSLD rate design, which applies an equal percentage increase to all of the charges.

ISSUE 96: What are the appropriate demand charges: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FIPUG does not oppose FPL's proposed GSLD rate design, which applies an equal percentage increase to all of the charges.

ISSUE 97: What are the appropriate energy charges: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FIPUG does not oppose FPL's proposed GSLD rate design, which applies an equal percentage increase to all of the charges.

ISSUE 98: What are the appropriate charges for the Standby and Supplemental Services (SST-1, ISST-1) rate schedules (Sheet Nos. 8.750-8.765): (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: No position at this time.

ISSUE 99: What are the appropriate charges for the Commercial Industrial Load Control (CILC) rate schedule (Sheet Nos. 8.650-8.659): (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FIPUG does not oppose FPL's proposed CILC rate design. The CILC credit should increase to $12.32 per kW, which is based on the increase of FPL's increase in production plant in service since the last FPL rate case. FPL recognizes that these CILC credits enable FPL to avoid installing additional, costly production plant/generating units. The increase in the credit is less than what is largely serving as FPL's best generating option at this point, solar energy assets supported by a battery energy storage system.

ISSUE 100: What is the appropriate credit and monthly administrative fee for the Commercial/Industrial Demand Reduction (CDR) Rider rate schedule (Sheet Nos. 8.680-8.685):

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: FIPUG does not oppose the monthly administrative fee. The appropriate credit is $12.32 per kW. The CDR credit should increase to $12.32 per kW, which is based on the increase of FPL's increase in production plant in service since the last FPL rate case. FPL recognizes that these CILC credits enable FPL to avoid installing additional, costly production plant/generating units. The increase in the credit is less than what is largely serving as FPL's best generating option at this point, solar generating assets supported by battery energy storage system.

ISSUE 101: What are the appropriate Lighting Service rate schedule charges: (Fallout Issue)

a. For the 2026 projected test year?
b. For the 2027 projected test year?

FIPUG: No position at this time.

ISSUE 102: What is the appropriate minimum monthly bill for Residential Service and General Service Non-Demand?

FIPUG: No position at this time.

ISSUE 103: Should the Commission approve the proposed tariff modifications for temporarily relocating facilities to accommodate existing customers' electrical installations and the associated disconnection and reconnection of service to enable such installations (Tariff Sheet No. 6.031, Section 4.7 and Tariff Sheet No. 6.040, Section 5.3)?

FIPUG: No position at this time.

ISSUE 104: Should the Commission approve, deny, or approve with modifications the proposed modification to the Contribution-in-Aid-of-Construction (CIAC) tariff (Sheet No. 6.199)?

FIPUG: The Commission should deny FPL's proposed modifications to the CIAC tariff because FPL has not demonstrated any specific instance or increased risk of cost-shifting among its existing customer base, which includes customers with loads of up to 50 MW. Further, 15 MW is too low of a threshold, and it does not address the crux of the problem that FPL may be required to make significant investments to serve prospective customers with very large (50 MW and higher) loads. Finally, FPL has not demonstrated any connection between the 15 MW and the $25 million spend.

a. *Should the modifications apply only to nongovernmental Applicants?*

FIPUG: No, the modifications should apply to all FPL customers, including governmental entities, quasi-governmental entities, public-private partnerships, and future space facilities or magnetic testing facilities that may be forthcoming, etc. Applying the modifications to all customers avoid undue discrimination and arguments about qualifying as a governmental entity.

b. *Should an Applicant be required to pay 100 percent of the upfront cost if an Applicant has a total load of 15 MW or more, or requires new or upgraded facilities with a total estimated cost of $25 million or more?*

FIPUG: The load threshold should be restated to apply only to new customers or increased loads from existing customers of 50 MW or more. The $25 million should be indexed for inflation. Further, the new policy should only apply to applicants that project additional load of 50 MW or more ***and*** require FPL to spend $25 million or more on new and/or upgraded facilities.

c. *What interest rate, if any, should FPL be required to pay on a refundable CIAC?*

FIPUG: As the new policy would shift all of the cost recovery risk to the customer, the customer should be compensated at no less than FPL's weighted average cost of capital.

ISSUE 105: Should the Commission approve, deny, or approve with modifications the proposed new Large Load Contract Service tariffs, LLCS-1 and LLCS-2 (Sheet Nos. 8.950-8.956) and LLCS Service Agreement (Sheet Nos. 9.960-9.983) and associated terms and conditions (e.g., minimum MW demand and load factor, contract term, minimum demand charge payments, credit support, early termination fees)?

FIPUG: Commission should modify the LLCS-1 tariff using a cost-based GSLD-3 rate design coupled with more stringent terms and conditions (*e.g.,* longer contract term, minimum monthly demand charge payments, early termination fees, and posting and maintaining reasonable credit support) proposed for LLCS customers. This would mitigate the impact on FPL's existing customers over the long term. As FPL is not projecting to serve more than 3 GW of new very large loads, LLCS-2 should not be approved at this time.

ISSUE 106: *Should the LLCS tariffs contain an Incremental Generation Charge? If yes, how should the Incremental Generation Charges for the LLCS-1 and LLCS-2* *tariffs be derived and how often should they be updated?*

FIPUG: No. Incremental pricing is contrary to long-standing ratemaking practices for full-service customers and is unduly discriminatory.

ISSUE 107: *Has FPL adequately insulated the general body of retail customers and the citizens of Florida from the impacts of any data center or other "hyperscaler" customers? If not, what measures should the Commission require FPL to undertake?*

FIPUG: Partially. See FIPUG's position on Issues 105 and 109.

ISSUE 108: *Should existing FPL customers that meet the size and load factor criteria after the LLCS effective date due to load additions or process improvements be grandfathered, and thus not be subject to the LLCS rate schedules?*

FIPUG: Yes. "Grandfathering" a term which generally means not applying new conditions to existing customers. Thus, the Commission should grandfather FPL's existing customers and not apply the new LLCS tariff to existing customers who are or may subsequently fall within parameters identified under the new LLCS tariff. These grandfathered customers, who pursue load additions or process improvements to their current businesses, should not be subject to new terms and conditions of the proposed LLCS tariff.

ISSUE 109: *Should the Commission order FPL to file a limited rate case proceeding in 2027 to recognize the revenues and costs to serve new Large Load Contract Service customers that have committed to take service from FPL in 2028 and 2029?*

FIPUG: Yes. It is unlikely that the rates approved in this proceeding, which assume that no LLCS customers would be served during the test years, would remain just and reasonable when service commences. Therefore, a further investigation through a limited rate case proceeding should be pursued and is essential to protect existing FPL customers.

ISSUE 110: Should the Commission approve, deny, or approve with modifications the proposed new Residential Electric Vehicle Charging Service Rider, RS-2EV (Sheet No. 8.215) and associated service agreement (Sheet Nos. 9.846-9.848) and close the existing Residential Electric Vehicle Charging Service pilot program, RS-1EV (Sheet No. 8.213) to new customers?

FIPUG: Adopt position of OPC.

ISSUE 111: Should the Commission approve, deny, or approve with modifications FPL's proposal to make the following riders or pilot programs permanent: Supplemental Power Services (Sheet No. 8.845), Solar Power Facilities (Sheet Nos. 8.939-8.940), Commercial Electric Vehicle Charging Services (Sheet Nos. 8.942-8.943), Electric Vehicle Charging Infrastructure Rider to GSD-1EV (Sheet No. 8.106), Electric Vehicle Charging Infrastructure Rider to GSLD-1EV (Sheet No. 8.311), and Utility-owned Public Charging Electric Vehicles (Sheet No. 8.936)?

FIPUG: Adopt position of OPC.

<u>ISSUE 112</u>: Should FPL's proposal regarding investing in EV technology and software be approved, approved with modifications, or rejected?

<u>FIPUG:</u> Adopt position of OPC.

<u>ISSUE 113</u>: Should the Commission approve the proposed cancellation of the following tariffs currently closed to new customers? Curtailable Service (CS-3, CST-3) (Sheet Nos. 8.542-8.548); Existing Facility Economic Development Rider (Sheet No. 8.900); Business Incentive Rider (Sheet Nos. 8.901-8.904)?

<u>FIPUG:</u> No position at this time.

<u>ISSUE 114</u>: Should the Commission approve the proposal to close the Street Lighting (SL-1), Outdoor Service (OS-I/II), Outdoor Lighting (OL-1) to new customers and to cancel the tariffs by December 31, 2029?

<u>FIPUG:</u> No position at this time.

<u>ISSUE 115</u>: Should the Commission approve the proposed modifications to the Economic Development Rider (Sheet Nos. 8.800-8.801) and Large Economic Development Rider (Sheet Nos. 8.802-8.802.1)?

<u>FIPUG:</u> No position at this time.

<u>ISSUE 116</u>: Should the Commission approve tariffs reflecting Commission-approved rates and charges:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

<u>FIPUG:</u> No position at this time.

<u>ISSUE 117</u>: What are the effective dates of the Commission-approved rates and charges:

a. For the 2026 projected test year?
b. For the 2027 projected test year?

<u>FIPUG:</u> Adopt position of OPC.

<u>OTHER ISSUES</u>

<u>ISSUE 118:</u> Should the Commission approve, deny, or approve with modification FPL's requested Tax Adjustment Mechanism (TAM)? If the Commission approves the TAM with modifications, what modifications should be made?

<u>FIPUG:</u> The TAM should not be approved as proposed. Should the TAM be approved it should only be used to increase FPL's earned rate of return to no more than the midpoint of its authorized ROE band.

ISSUE 119: *With respect to costs that are recovered in base rates, is FPL prudently operating its nuclear fleet in Florida? If not, what action should the Commission take?*

FIPUG: No position at this time.

ISSUE 120: *With respect to costs that are recovered in base rates, is FPL prudently operating its in-ground cooling systems? If not, what action should the Commission take?*

FIPUG: No position at this time.

ISSUE 121: Should the Commission approve, deny, or approve with modification FPL's requested Solar Base Rate Adjustment mechanisms in 2028 and 2029? If the Commission approves the Solar Rate base Adjustment mechanisms in 2028 and 2029 with modifications, what modifications should be made?

FIPUG: In light of the known changes in tax laws phasing out the clean energy tax credits for certain renewable resources, it is premature to approve FPL's Solar Base Rate Adjustment mechanisms in 2028 and 2029. No action should be taken at this time, but a limited proceeding may be pursued.

ISSUE 122: *Should the Commission require FPL to adopt a "make-ready" program for third-party electric vehicle charging stations, and if so under what terms?*

FIPUG: No position at this time.

ISSUE 123: Should the Commission approve, deny, or approve with modifications FPL's proposed Storm Cost Recovery mechanism? If approved or modified, should FPL's requested storm surcharge cap increase from $4 to $5 be approved?

FIPUG: The Storm Cost Recovery mechanism, something negotiated in a prior settlement agreement, should be modified or paused for a number of reasons. FPL and its corporate parent, NextEra Energy, have sufficient credit facilities to address storm damage costs. Additionally, given the billions of dollars being spent on storm protection and activities to harden its electric system, storm costs should decline in the future. Finally, structural changes are being considered for emergency management which may result in the Federal Emergency Management Agency and/or the State of Florida Division of Emergency Management playing a critical role in overseeing, and possibly financing, the restoration of critical infrastructure that is used for the public good, which should include electric infrastructure.

ISSUE 124: *What storm damage reserve amount should be approved, if any?*

FIPUG: See response to question 123. No change should at this time.

ISSUE 125: How should the Commission proceed, regarding Issues 18, 19, 30, 34, 70, 71, 92, 101, and 109 if there are changes to the Inflation Reduction Act (IRA) regarding investment tax credits (ITCs) and production tax credits (PTCs) during the pendency of this docket?

FIPUG: No position at this time.

ISSUE 126: Should the Commission approve, deny, or approve with modification FPL's proposed mechanism for addressing a change in tax law? If the Commission approves the proposed mechanism for addressing a change in tax law with modifications, what modifications should be made?

FIPUG: No. FPL's proposed mechanism for addressing changes in tax laws is no longer required because, with the adoption of the OBBBA, changes in tax laws are known and measurable. Accordingly, FPL should be allowed to revise its MFRs as necessary to reflect the tax law changes, if any, that may affect test-year revenue requirements. Further, FPL should immediately reassess the cost-effectiveness of planned solar and BESS projects for which construction will not have commenced by 7/4/26 and projects are not placed in service before 12/31/27.

ISSUE 127: How should the Commission consider FPL's performance pursuant to Sections 366.80-83 and 403.519, Florida Statutes, when establishing rates?

FIPUG: No position at this time.

ISSUE 127: *Can the Commission enforce FPL's commitment not to request any other permanent general base rate increases effective prior to January 1, 2030, as proposed in FPL's four-year plan?*

FIPUG: No. The Commission does not have jurisdiction to enforce such a commitment.

ISSUE 128: What considerations should the Commission give the affordability of customer bills and how does FPL's rate increase impact ratepayers in this proceeding?

FIPUG: The Commission should consider affordability for all customer classes, namely, residential, commercial, and industrial. FIPUG, comprised of large users of electricity, works to ensure that rates for its members and others similarly situated businesses have affordable rates and reliable electricity to enable large load businesses to succeed and be competitive in local, state, national and international markets.

ISSUE 129: 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?

FIPUG: Yes.

ISSUE 130: Should this docket be closed?

FIPUG: Yes.

5. STIPULATED ISSUES

FIPUG has not stipulated to any issues at this time.

6. PENDING MOTIONS

FIPUG has no pending motions at the time.

7. STATEMENT OF PARTY'S PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY

FIPUG has no pending requests or claims for confidentiality at this time. FIPUG has filed written testimony which contains confidential information, and worked with FPL in making such filing. FIPUG will continue to work with FPL during hearing to provide the information to the Commission while protecting it as confidential.

8. OBJECTIONS TO QUALIFICATION OF WITNESSES AS AN EXPERT

FIPUG does not object to the qualification of any witnesses as an expert in the field which they pre-filed testimony as of the present date.

9. SEQUESTRATION OF WITNESSES

FIPUG does not intend to seek the sequestration of any witness at this time.

10. STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE

There are no requirements of the Order Establishing Procedure with which FIPUG cannot comply.

Respectfully submitted,

/s/ Jon C. Moyle

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CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 18th day of July 2025 to the following:

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