DUKE ENERGY FLORIDA

Stephanie A. Cuello
SENIOR COUNSEL

August 25, 2025

VIA ELECTRONIC FILING

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

Environmental Cost Recovery Clause; Docket No. 20250007-EI

Dear Mr. Teitzman:

On behalf of Duke Energy Florida, LLC, please find enclosed for electronic filing in the above-referenced Docket:

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2026 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Gary P. Dean and Exhibit No. (GPD-3);
- Direct Testimony of Patricia Q. West;
- Direct Testimony of Eric Szkolnyj; and
- Direct Testimony of Reginald Anderson.

Thank you for your assistance in this matter and if you have any questions, please feel free to contact me at (850) 521-1425.

Sincerely,

/s/ Stephanie A. Cuello

Stephanie A. Cuello

SAC/mh
Attachments

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BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 20250007-EI
	Dated: August 25, 2025

DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2026 ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS

Duke Energy Florida, LLC ("DEF" or the "Company"), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause ("ECRC") factors for the period January 2026 to December 2026. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of $1,563,785. This consists of the final true-up over-recovery of $2,943,654 for the period from January 2024 through December 2024 and an estimated true-up under-recovery of $1,379,869 for the current period of January 2025 through December 2025. Documentation supporting the total true-up over-recovery is provided in the testimony of Gary P. Dean and Exhibit No. (GPD-2) submitted on July 28, 2025, and Mr. Dean's testimony and Exhibit No. (GPD-3) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2025 through December 2025 are presented in the July 28, 2025, pre-filed testimonies of Reginald Anderson, Eric Szkolnyj, and Patricia West.

2. As explained in Mr. Dean's testimony submitted with this Petition and shown on Form 42-1P Line 4 of Mr. Dean's Exhibit No. (GPD-3), the total projected jurisdictional capital and O&M costs, including the total true-up over-recovery of $1,563,785, for the period January 2026 through December 2026 are $15,844,628. Projected costs for specific ECRC programs for

the period January 2026 through December 2026 are presented in the pre-filed testimonies of Mr. Anderson, Mr. Dean, Mr. Szkolnyj, and Ms. West, submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2026 to December 2026, which are designed to recover the 2024 final true-up, 2025 actual/estimated true-up, and the 2026 costs are presented for the Commission's review and approval in Mr. Dean's testimony and supporting exhibits submitted with this Petition.

4. The environmental cost recovery true-up and proposed ECRC factors presented in Mr. Dean's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

WHEREFORE, DEF respectfully requests that the Commission approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2026 through December 2026 as set forth in the testimony and supporting exhibits of Mr. Dean filed contemporaneously with this Petition for ECRC Recovery.

RESPECTFULLY SUBMITTED this 25th day of August, 2025.

/s/ Stephanie A. Cuello

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CERTIFICATE OF SERVICE

Docket No. 20250007-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 25th day of August, 2025.

/s/ Stephanie A. Cuello
Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

GARY P. DEAN

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20250007-EI

August 25, 2025

Q. Please state your name and business address.

A. My name is Gary P. Dean. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20250007-EI?

A. Yes. I provided direct testimony on March 31, 2025, and July 28, 2025.

Q. Has your job description, education, background, or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida, LLC's ("DEF" or "Company") calculation of revenue

requirements and Environmental Cost Recovery Clause ("ECRC") factors for customer billings for the period January 2026 through December 2026. My testimony also addresses capital and O&M expenses for DEF's environmental compliance activities for the year 2026.

Q. Have you prepared or caused to be prepared under your direction, supervision, or control any exhibits in this proceeding?

A. Yes. I am sponsoring the following exhibit:

- Exhibit No. (GPD-3), which consists of PSC Forms 42-1P through 42-8P.

The individuals listed below are co-sponsors of Forms 42-5P pages 1-4 and 6-26 as indicated in their direct testimony. I am sponsoring Form 42-5P page 5.

- Mr. Anderson and Ms. West will co-sponsor Form 42-5P page 7.
- Mr. Anderson will co-sponsor Form 42-5P pages 20-22.
- Mr. Szkolnyj will co-sponsor Form 42-5P page 23.
- Ms. West will co-sponsor Forms 42-5P pages 1-4, 6, 8-19, and 24-26.

Q. Please summarize your testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.039 cents per kWh which includes projected jurisdictional capital and O&M revenue requirements for the period January 2026 through December 2026 of approximately $17.4 million, and a net true-up over-recovery provision of approximately $1.5 million from prior periods. My testimony also supports that

projected environmental expenditures for 2026 are appropriate for recovery through the ECRC.

Q. What is the total recoverable revenue requirement for the period January 2026 through December 2026?

A. The total recoverable revenue requirement including true-up amounts is approximately $15.8 million as shown on Form 42-1P line 4 of Exhibit No. (GPD-3).

Q. What is the total true-up to be applied for the period January 2026 through December 2026?

A. The total true-up applicable to this period is a net over-recovery of approximately $1.5 million. This amount consists of the final true-up over-recovery of approximately $2.9 million for the period January 2024 through December 2024, and an estimated true-up under-recovery of approximately $1.4 million for the current period of January 2025 through December 2025. The detailed calculation supporting the 2025 estimated true-up was provided on Forms 42-1E through 42-9E of Exhibit No. (GPD-2) filed with the Commission on July 28, 2025.

Q. Are all the costs listed on Forms 42-1P through 42-7P attributable to environmental compliance programs previously approved by the Commission?

A. Yes, the following ECRC programs were previously approved by the Commission:

The Substation and Distribution System Programs (Project 1 & 2) were previously approved in Order No. PSC-2002-1735-FOF-EI.

The Pipeline Integrity Management Program (Project 3) and the Above Ground Tank Secondary Containment Program (Project 4) were previously approved in Order No. PSC-2003-1348-FOF-EI.

The recovery of sulfur dioxide (SO_2) Emission Allowances (Project 5) was previously approved in Order No. PSC-1995-0450-FOF-EI, however, the costs were moved to the ECRC docket from the Fuel docket beginning January 1, 2004 at the request of Staff to be consistent with the other Florida investor-owned utilities.

CAIR was replaced by the Cross-State Air Pollution Rule on January 1, 2015. Consistent with Order No. PSC-2011-0553-FOF-EI, DEF treated the costs associated with unusable NOx emission allowances as a regulatory asset and amortized it over three (3) years, beginning January 1, 2015, until fully recovered December 31, 2017, with a return on the unamortized investment.

The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously approved in Order No. PSC-2004-0990-PAA-EI, PSC-2018-0014-FOF-EI, and PSC-2020-0433-FOF-EI.

DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the Commission as a prudent and reasonable means of complying with the Clean Air Interstate Rule and related regulatory requirements in Order No. PSC-2007-0922-FOF-EI. The NESHAP provision was approved in Order No. PSC-2022-0424-FOF-EI.

The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting Program (Project 9) and Underground Storage Tanks Program (Project 10) were previously approved in Order No. PSC-2005-1251-FOF-EI.

The Modular Cooling Tower Project (Project 11) was previously approved in Order No. PSC-2007-0722-FOF-EI.

The Crystal River Thermal Discharge Compliance Project (Project 11.1) and Greenhouse Gas Inventory and Reporting Project (Project 12) were previously approved in Order No. PSC-2008-0775-FOF-EI.

The Mercury Total Maximum Loads Monitoring Program (Project 13) was previously approved in Order No. PSC-2009-0759-FOF-EI.

The Hazardous Air Pollutants (HAPs) ICR Program (Project 14) was previously approved in Order No. PSC-2010-0099-PAA-EI.

The Effluent Limitations Guidelines ICR Program (Project 15) was previously approved in Order No. PSC-2010-0683-PAA-EI.

The Effluent Limitations Guidelines Program (Project 15.1) was previously approved in Order No. PSC-2013-0606-FOF-EI.

The National Pollutant Discharge Elimination System (NPDES) Program (Project 16) was previously approved in Order No. PSC-2011-0553-FOF-EI.

The Mercury & Air Toxic Standards (MATS) Program (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously approved in Order Nos. PSC-2011-0553-FOF-EI, PSC-2012-0432-PAA-EI and PSC-2014-0173-PAA-EI.

The Coal Combustion Residual (CCR) Rule (Project 18) was previously approved in Order No. PSC-2015-0536-FOF-EI, Order No. PSC-2018-0594-FOF-EI, and Order No. PSC-2019-0500-FOF-EI.

The Reclaimed Water Interconnection (Project 19) was previously approved in Order No. PSC-2023-0344-FOF-EI.

The Lead and Copper Rule (Project 20) was previously approved in Order No. PSC-2023-0344-FOF-EI.

The Citrus Combined Cycle Water Treatment System (Project 21) was previously approved in Order No. PSC-2024-0482-FOF-EI.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2026?

A. Yes. Form 42-2P of Exhibit No. (GPD-3) summarizes recoverable jurisdictional O&M cost estimates for these projects of approximately $11.7 million.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2026?

A. Yes. Form 42-3P of Exhibit No. (GPD-3) summarizes recoverable jurisdictional capital cost estimates for these projects of approximately $5.7 million. Form 42-4P pages 1 through 11 show detailed calculations of these costs.

Q. Have you prepared schedules providing progress reports for all environmental compliance projects?

A. Yes. Form 42-5P pages 1 through 26 of Exhibit No. (GPD-3) provide a description, progress summary and recoverable cost estimates for each project.

Q. What are the total projected recoverable jurisdictional costs for environmental compliance projects for the year 2026?

A. The total jurisdictional capital and O&M costs to be recovered through the ECRC are approximately $17.4 million. The costs are calculated on Form 42-1P line 1c of Exhibit No. (GPD-3).

Q. Please describe how the proposed ECRC factors are developed.

A. The ECRC factors are calculated on Forms 42-6P and 42-7P of Exhibit No. (GPD-3). The demand component of class allocation factors is calculated by determining the percentage each rate class contributes to monthly system peaks adjusted for losses for each rate class which is obtained from DEF's load research study filed with the Commission on April 28, 2023. The energy allocation factors are calculated by determining the percentage each rate class contributes to total kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the calculation of the proposed ECRC billing factors by rate class.

Q. What are DEF's proposed 2026 ECRC billing factors by the various rate classes and delivery voltages?

A. The calculation of DEF's proposed ECRC factors for 2026 customer billings is shown on Form 42-7P in Exhibit No. (GPD-3) as follows:

RATE CLASS	ECRC FACTORS
Residential	0.040 cents/kWh
General Service Non-Demand	
@ Secondary Voltage	0.038 cents/kWh
@ Primary Voltage	0.038 cents/kWh
@ Transmission Voltage	0.037 cents/kWh
General Service 100% Load Factor	0.036 cents/kWh
General Service Demand	
@ Secondary Voltage	0.037 cents/kWh
@ Primary Voltage	0.037 cents/kWh
@ Transmission Voltage	0.036 cents/kWh
Curtailable	
@ Secondary Voltage	0.035 cents/kWh
@ Primary Voltage	0.035 cents/kWh
@ Transmission Voltage	0.034 cents/kWh
Interruptible	
@ Secondary Voltage	0.035 cents/kWh
@ Primary Voltage	0.035 cents/kWh
@ Transmission Voltage	0.034 cents/kWh
Lighting	0.031 cents/kWh

Q. When is DEF requesting that the proposed ECRC billing factors be effective?

A. DEF is requesting that its proposed ECRC billing factors be effective with the first billing cycle of January 2026 and continue through the last billing cycle of December 2026.

Q. Does this conclude your testimony?

A. Yes.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P

January 2026 - December 2026
Calculation of Projected Period Amount

Docket No. 20250007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Form 42-1P

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness: G. P. Dean
Exh. No. (GPD-3)

Line		Energy ($)	Transmission Demand ($)	Distribution Demand ($)	Production Demand ($)	Total ($)
1	Total Jurisdictional Rev Req for the Projected Period					
a	Projected O&M Activities (Form 42-2P, Lines 7 through 9)	$10,955,529	$0	$0	$752,353	$11,707,882
b	Projected Capital Projects (Form 42-3P, Lines 7 through 9)	1,186,438	0	0	4,514,094	5,700,531
c	Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	12,141,967	0	0	5,266,447	17,408,413
2	True-up for Estimated Over/(Under) Recovery for the Current Period January 2025 - December 2025 (Form 42-2E, Line 5 + 6 + 10)	(1,706,291)	0	0	326,422	(1,379,869)
3	Final True-up Over/(Under) for the Period January 2024 - December 2024 (Form 42-1A, Line 3)	2,624,355	0	0	319,299	2,943,654
4	Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2025 - December 2025 (Line 1 - Line 2 - Line 3)	$11,223,902	$0	$0	$4,620,726	$15,844,628

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

O&M Activities
(in Dollars)

Line		Description	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1		O&M Activities - System													
	1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
	2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
	3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
	4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	5	SO2/NOx Emissions Allowances - Energy	604	604	604	604	604	604	604	604	604	604	604	604	7,243
	6	Phase II Cooling Water Intake 316(b) - Base	20,191	20,191	20,191	20,191	20,191	20,191	20,191	20,191	20,191	20,191	20,191	20,191	242,292
	6a	Phase II Cooling Water Intake 316(b) - Intm	33,181	29,165	33,181	29,165	65,724	29,165	33,181	29,165	33,181	29,165	33,181	29,165	406,619
	7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.4	CAIR/CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.4	CAIR/CAMR Crystal River - Energy	760,822	124,310	261,645	228,897	609,358	1,140,276	1,185,841	1,207,647	1,147,355	1,030,703	926,415	943,824	9,567,095
	7.4	CAIR/CAMR Crystal River - A&G	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.6	National Emission Standards for Hazardous Air Pollutants (NESHAP) - Base	0	0	24,000	0	0	0	0	0	0	0	0	0	24,000
	8	Arsenic Groundwater Standard - Base	0	0	0	0	2,500	39,110	1,000	0	0	0	5,000	0	47,610
	9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0
	11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	15.1	Effluent Limitation Guidelines Program CRN - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	2,500	0	12,156	0	0	0	0	13,900	12,156	2,600	0	43,312
	17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	0	35,206	84,206	42,137	0	0	0	0	0	0	0	0	161,549
	17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	18	Coal Combustion Residual (CCR) Rule - Energy	84,854	84,854	84,854	120,314	115,314	85,314	85,314	85,314	85,314	135,314	165,314	85,314	1,217,392
	19	Reclaimed Water Interconnection - Energy	0	0	0	0	0	0	10,000	10,000	10,000	10,000	10,000	10,000	60,000
	20	Lead and Copper Rule - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	21	CCC Water Treatment System - Base	0	0	0	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	51,300
2		Total O&M Activities - Recoverable Costs	$899,652	$296,830	$508,681	$459,164	$819,391	$1,320,360	$1,341,831	$1,358,621	$1,316,245	$1,243,833	$1,169,005	$1,094,798	$11,828,411
3		Recoverable Costs Allocated to Energy	846,280	247,474	431,309	404,108	725,276	1,226,194	1,281,759	1,303,565	1,257,173	1,188,777	1,104,933	1,039,742	11,056,590
4		Recoverable Costs Allocated to Demand - Transm	0	0	0	0	0	0	0	0	0	0	0	0	0
		Recoverable Costs Allocated to Demand - Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0
		Recoverable Costs Allocated to Demand - Prod-Base	20,191	20,191	44,191	25,891	28,391	65,001	26,891	25,891	25,891	25,891	30,891	25,891	365,202
		Recoverable Costs Allocated to Demand - Prod-Intm	33,181	29,165	33,181	29,165	65,724	29,165	33,181	29,165	33,181	29,165	33,181	29,165	406,619
		Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
		Recoverable Costs Allocated to Demand - A&G	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Retail Energy Jurisdictional Factor	0.98919	0.98920	0.98788	0.98980	0.99029	0.99216	0.99230	0.99262	0.99240	0.99148	0.98983	0.98766	
6		Retail Transmission Demand Jurisdictional Factor	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	0.70369	
		Retail Distribution Demand Jurisdictional Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
		Retail Production Demand Jurisdictional Factor - Base	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
		Retail Production Demand Jurisdictional Factor - Intm	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	
		Retail Production Demand Jurisdictional Factor - Peaking	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	
		Retail Production Demand Jurisdictional Factor - A&G	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	0.97366	
7		Jurisdictional Energy Recoverable Costs (A)	837,136	244,800	426,080	399,985	718,232	1,216,586	1,271,888	1,293,940	1,247,621	1,178,653	1,093,697	1,026,911	10,955,529
8		Jurisdictional Demand Recoverable Costs - Transm (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
		Jurisdictional Demand Recoverable Costs - Distrib (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
		Jurisdictional Demand Recoverable Costs - Prod-Base (B)	20,191	20,191	44,191	25,891	28,391	65,001	26,891	25,891	25,891	25,891	30,891	25,891	365,202
		Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	31,592	27,769	31,592	27,769	62,577	27,769	31,592	27,769	31,592	27,769	31,592	27,769	387,151
		Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
		Jurisdictional Demand Recoverable Costs - A&G (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	$888,919	$292,760	$501,863	$453,645	$809,200	$1,309,356	$1,330,371	$1,347,600	$1,305,104	$1,232,313	$1,156,180	$1,080,571	$11,707,882

Notes:

(A) Line 3 x Line 5
(B) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4.1	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
4.2	Above Ground Tank Secondary Containment - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
4.3	Above Ground Tank Secondary Containment - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOX Emissions Allowances - Energy	21,927	21,923	21,920	21,915	21,911	21,907	21,903	21,899	21,894	21,890	21,886	21,882	262,857
6	Phase II Cooling Water Intake 316(b) - Base	132,943	132,554	132,165	131,776	131,386	130,997	130,608	130,219	129,829	129,440	129,051	128,662	1,569,630
6.1	Phase II Cooling Water Intake 316(b) - Base - Bartow	24,125	26,760	29,396	35,158	41,702	45,114	47,743	50,371	53,002	58,765	64,530	67,163	543,829
6.2	Phase II Cooling Water Intake 316(b) - Intermediate - Anclote	0	0	0	0	0	0	0	0	0	0	0	0	0
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Energy	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	558,776
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
7.6	National Emission Standards for Hazardous Air Pollutants (NESHAP) - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0
10.1	Underground Storage Tanks - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
10.2	Underground Storage Tanks - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (ELG) - Base	24,361	24,286	24,213	24,140	24,066	23,993	23,919	23,845	23,772	23,699	23,626	23,552	287,472
16	National Pollutant Discharge Elimination System (NPDES) - Intm	100,250	99,982	99,714	99,445	99,177	98,909	98,641	98,372	98,104	97,836	97,568	97,299	1,185,297
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	31,930	31,826	31,722	31,618	31,514	31,411	31,307	31,203	31,099	30,996	30,892	30,788	376,306
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Coal Combustion Residual (CCR) Rule - Base	40,993	40,871	40,749	40,628	40,506	40,385	40,264	40,141	40,020	39,898	39,777	39,656	483,888
19	Reclaimed Water Interconnection - Peaking	6,711	7,897	7,930	9,339	10,748	11,125	11,502	11,535	11,568	11,619	13,887	18,375	132,236
20	Lead and Copper Rule - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CCC Water Treatment System - Base	21,464	21,929	22,273	22,617	22,961	37,495	37,396	37,296	37,197	37,098	36,999	36,900	371,625
2	Total Investment Projects - Recoverable Costs	$451,269	$454,593	$456,647	$463,201	$470,536	$487,901	$489,848	$491,446	$493,050	$497,806	$504,781	$510,842	$5,771,916
3	Recoverable Costs Allocated to Energy	100,422	100,314	100,207	100,098	99,990	99,883	99,775	99,667	99,558	99,451	99,343	99,235	1,197,939
	Recoverable Costs Allocated to Distribution Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Recoverable Costs Allocated to Demand - Production - Base	243,886	246,400	248,796	254,319	260,621	277,984	279,930	281,872	283,820	288,900	293,983	295,933	3,256,444
	Recoverable Costs Allocated to Demand - Production - Intermediate	100,250	99,982	99,714	99,445	99,177	98,909	98,641	98,372	98,104	97,836	97,568	97,299	1,185,297
	Recoverable Costs Allocated to Demand - Production - Peaking	6,711	7,897	7,930	9,339	10,748	11,125	11,502	11,535	11,568	11,619	13,887	18,375	132,236
5	Retail Energy Jurisdictional Factor	0.98919	0.98920	0.98788	0.98980	0.99029	0.99216	0.99230	0.99262	0.99240	0.99148	0.98983	0.98766	
	Retail Distribution Demand Jurisdictional Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
6	Retail Demand Jurisdictional Factor - Production - Base	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	
7	Jurisdictional Energy Recoverable Costs (B)	99,337	99,230	98,992	99,076	99,019	99,100	99,006	98,931	98,801	98,604	98,332	98,010	1,186,438
	Jurisdictional Demand Recoverable Costs - Distribution (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	243,886	246,400	248,796	254,319	260,621	277,984	279,930	281,872	283,820	288,900	293,983	295,933	3,256,444
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	95,450	95,195	94,940	94,684	94,428	94,173	93,918	93,662	93,407	93,152	92,896	92,640	1,128,545
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	6,552	7,710	7,742	9,118	10,493	10,862	11,230	11,262	11,294	11,344	13,558	17,940	129,105
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	$445,225	$448,535	$450,470	$457,197	$464,561	$482,119	$484,084	$485,727	$487,322	$491,999	$498,770	$504,523	$5,700,531

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9; Form 42-4P, Line 5 for Projects 5 - Emission Allowances and Project 7. 4 - Reagents.
(B) Line 3 x Line 5
(C) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness: G. P. Dean
Exh. No. (GPD-3)
Page 5 of 44

SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0158150 SO_2 Emission Allowance Inventory		$3,187,116	$3,186,512	$3,185,909	$3,185,305	$3,184,702	$3,184,098	$3,183,494	$3,182,891	$3,182,287	$3,181,684	$3,181,080	$3,180,477	$3,179,873	$3,179,873
	b. 0254020 Auctioned SO_2 Allowance		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0158170 NOx Emission Allowance Inventory		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital		$3,187,116	$3,186,512	$3,185,909	$3,185,305	$3,184,702	$3,184,098	$3,183,494	$3,182,891	$3,182,287	$3,181,684	$3,181,080	$3,180,477	$3,179,873	$3,179,873
3	Average Net Investment			$3,186,814	$3,186,211	$3,185,607	$3,185,003	$3,184,400	$3,183,796	$3,183,193	$3,182,589	$3,181,986	$3,181,382	$3,180,778	$3,180,175	
4	Return on Average Net Working Capital Balance (B)															
	a. Debt Component	1.93%		5,125	5,124	5,124	5,123	5,122	5,121	5,120	5,119	5,118	5,117	5,116	5,115	61,444
	b. Equity Component Grossed Up For Taxes	6.33%		16,802	16,799	16,796	16,792	16,789	16,786	16,783	16,780	16,776	16,773	16,770	16,767	201,413
5	Total Return Component (C)			$21,927	$21,923	$21,920	$21,915	$21,911	$21,907	$21,903	$21,899	$21,894	$21,890	$21,886	$21,882	262,857
	Expense Dr (Cr)															
	a. 0509030 SO_2 Allowance Expense			604	604	604	604	604	604	604	604	604	604	604	604	7,243
	b. 0407426 Amortization Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. 0 509212 NOx Allowance Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (D)			604	604	604	604	604	604	604	604	604	604	604	604	7,243
8	Total System Recoverable Expenses (Lines 5 + 7)			$22,531	$22,527	$22,524	$22,519	$22,515	$22,511	$22,507	$22,503	$22,498	$22,494	$22,490	$22,486	270,100
	a. Recoverable costs allocated to Energy			$22,531	$22,527	$22,524	$22,519	$22,515	$22,511	$22,507	$22,503	$22,498	$22,494	$22,490	$22,486	270,100
	b. Recoverable costs allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	Energy Jurisdictional Factor			0.98919	0.98920	0.98788	0.98980	0.99029	0.99216	0.99230	0.99262	0.99240	0.99148	0.98983	0.98766	
10	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (E)			$22,287	$22,283	$22,251	$22,289	$22,296	$22,334	$22,333	$22,336	$22,327	$22,302	$22,261	$22,208	267,507
12	Retail Demand-Related Recoverable Costs (F)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 22,287	$ 22,283	$ 22,251	$ 22,289	$ 22,296	$ 22,334	$ 22,333	$ 22,336	$ 22,327	$ 22,302	$ 22,261	$ 22,208	$ 267,507

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 5 is reported on Capital Schedule
(D) Line 7 is reported on O&M Schedule
(E) Line 8a x Line 9
(F) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness. G. P. Dean
Exh. No. (GPD-3)
Page 6 of 44

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base (Project 6)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	13,196,239	
3	Less: Accumulated Depreciation	(2,069,587)	(2,126,151)	(2,182,715)	(2,239,279)	(2,295,843)	(2,352,407)	(2,408,971)	(2,465,535)	(2,522,099)	(2,578,663)	(2,635,227)	(2,691,791)	(2,748,355)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$11,126,652	$11,070,088	$11,013,524	$10,956,960	$10,900,396	$10,843,832	$10,787,268	$10,730,704	$10,674,140	$10,617,576	$10,561,012	$10,504,448	$10,447,884	
6	Average Net Investment		$11,098,370	$11,041,806	$10,985,242	$10,928,678	$10,872,114	$10,815,550	$10,758,986	$10,702,422	$10,645,858	$10,589,294	$10,532,730	$10,476,166	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		17,850	17,759	17,668	17,577	17,486	17,395	17,304	17,213	17,122	17,031	16,940	16,849	208,194
	b. Equity Component Grossed Up For Taxes 6.33%		58,514	58,216	57,918	57,620	57,321	57,023	56,725	56,427	56,128	55,830	55,532	55,234	682,488
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 5.1437%		56,564	56,564	56,564	56,564	56,564	56,564	56,564	56,564	56,564	56,564	56,564	56,564	678,768
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.000014		15	15	15	15	15	15	15	15	15	15	15	15	180
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$132,943	$132,554	$132,165	$131,776	$131,386	$130,997	$130,608	$130,219	$129,829	$129,440	$129,051	$128,662	1,569,630
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		132,943	132,554	132,165	131,776	131,386	130,997	130,608	130,219	129,829	129,440	129,051	128,662	1,569,630
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		132,943	132,554	132,165	131,776	131,386	130,997	130,608	130,219	129,829	129,440	129,051	128,662	1,569,630
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$132,943	$132,554	$132,165	$131,776	$131,386	$130,997	$130,608	$130,219	$129,829	$129,440	$129,051	$128,662	$1,569,630

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness. G. P. Dean
Exh. No. (GPD-3)
Page 7 of 44

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base - Bartow (Project 6.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$383,000	$383,000	$383,000	$1,292,000	$609,948	$382,000	$382,000	$382,000	$382,500	$1,293,000	$382,500	$383,000	$6,637,948
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	3,314,769	3,697,769	4,080,769	4,463,769	5,755,769	6,365,717	6,747,717	7,129,717	7,511,717	7,894,217	9,187,217	9,569,717	9,952,717	
5	Net Investment (Lines 2 + 3 + 4)	$3,314,769	$3,697,769	$4,080,769	$4,463,769	$5,755,769	$6,365,717	$6,747,717	$7,129,717	$7,511,717	$7,894,217	$9,187,217	$9,569,717	$9,952,717	
6	Average Net Investment		$3,506,269	$3,889,269	$4,272,269	$5,109,769	$6,060,743	$6,556,717	$6,938,717	$7,320,717	$7,702,967	$8,540,717	$9,378,467	$9,761,217	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		5,639	6,255	6,871	8,218	9,748	10,545	11,160	11,774	12,389	13,736	15,084	15,699	127,118
	b. Equity Component Grossed Up For Taxes 6.33%		18,486	20,505	22,525	26,940	31,954	34,569	36,583	38,597	40,613	45,029	49,446	51,464	416,711
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 1.7361%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.000014		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$24,125	$26,760	$29,396	$35,158	$41,702	$45,114	$47,743	$50,371	$53,002	$58,765	$64,530	$67,163	543,829
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		24,125	26,760	29,396	35,158	41,702	45,114	47,743	50,371	53,002	58,765	64,530	67,163	543,829
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		24,125	26,760	29,396	35,158	41,702	45,114	47,743	50,371	53,002	58,765	64,530	67,163	543,829
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$24,125	$26,760	$29,396	$35,158	$41,702	$45,114	$47,743	$50,371	$53,002	$58,765	$64,530	$67,163	$543,829

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Intermediate - Anclote (Project 6.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	$0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	$0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
6	Average Net Investment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Equity Component Grossed Up For Taxes 6.33%		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 2.5603%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.000014		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness G. P. Dean
Exh. No (GPD-3)
Page 9 of 44

Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0154401 Ammonia Inventory		$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	$5,028,257	5,028,257
	b. 0154200 Limestone Inventory		$1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217	1,739,217
2	Total Working Capital		$6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474
3	Average Net Investment			6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	6,767,474	
4	Return on Average Net Working Capital Balance (A)															
	a. Debt Component	1.93%		10,884	10,884	10,884	10,884	10,884	10,884	10,884	10,884	10,884	10,884	10,884	10,884	$130,612
	b. Equity Component Grossed Up For Taxes	6.33%		35,680	35,680	35,680	35,680	35,680	35,680	35,680	35,680	35,680	35,680	35,680	35,680	428,164
5	Total Return Component (B)			46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	558,776
6																
	a. 0502010 Ammonia Expense			200,000	0	0	0	100,000	350,000	350,000	350,000	350,000	300,000	300,000	300,000	2,600,000
	b. 0502040 Limestone Expense			449,860	218,347	459,568	406,935	480,295	539,126	620,051	655,682	545,591	584,177	403,635	436,084	5,799,351
	c. 0502050 Dibasic Acid Expense			0	0	0	0	0	0	0	0	0	0	0	0	0
	d. 0502070 Gypsum Disposal/Sale			(189,038)	(94,037)	(197,923)	(178,038)	(210,937)	(238,849)	(274,211)	(288,036)	(238,236)	(253,473)	(177,219)	(192,260)	(2,532,256)
	e. 0502040 Hydrated Lime Expense			200,000	0	0	0	100,000	350,000	350,000	350,000	350,000	300,000	300,000	300,000	2,600,000
	f. 0502300 Caustic Expense			100,000	0	0	0	140,000	140,000	140,000	140,000	140,000	100,000	100,000	100,000	1,100,000
7	Net Expense (C)			760,822	124,310	261,645	228,897	609,358	1,140,276	1,185,841	1,207,647	1,147,355	1,030,703	926,415	943,824	9,567,095
8	Total System Recoverable Expenses (Lines 5 + 7)			$807,387	$170,875	$308,210	$275,462	$655,923	$1,186,841	$1,232,406	$1,254,211	$1,193,920	$1,077,268	$972,980	$990,389	$10,125,871
	a. Recoverable Costs Allocated to Energy			807,387	170,875	308,210	275,462	655,923	1,186,841	1,232,406	1,254,211	1,193,920	1,077,268	972,980	990,389	10,125,871
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor			0.98919	0.98920	0.98788	0.98980	0.99029	0.99216	0.99230	0.99262	0.99240	0.99148	0.98983	0.98766	
10	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)			798,663	169,029	304,473	272,651	649,553	1,177,541	1,222,914	1,244,952	1,184,849	1,068,093	963,086	978,167	10,033,971
12	Retail Demand-Related Recoverable Costs (E)			0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 798,663	$ 169,029	$ 304,473	$ 272,651	$ 649,553	$ 1,177,541	$ 1,222,914	$ 1,244,952	$ 1,184,849	$ 1,068,093	$ 963,086	$ 978,167	$ 10,033,971

Notes:

(A) See Form 42 8P
(B) Line 5 is reported on Capital Schedule
(C) Line 7 is reported on O&M Schedule
(D) Line 8a x Line 9
(E) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness: G. P. Dean
Exh. No. (GPD-3)
Page 11 of 44

Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	
3	Less: Accumulated Depreciation		($4,716,462)	(4,755,441)	(4,794,420)	(4,833,399)	(4,872,378)	(4,911,357)	(4,950,336)	(4,989,315)	(5,028,294)	(5,067,273)	(5,106,252)	(5,145,231)	(5,184,210)	
4	CWIP - Non-Interest Bearing		$0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$8,125,408	$8,086,429	$8,047,450	$8,008,471	$7,969,492	$7,930,513	$7,891,534	$7,852,555	$7,813,576	$7,774,597	$7,735,618	$7,696,639	$7,657,660	
6	Average Net Investment			$8,105,919	$8,066,940	$8,027,961	$7,988,982	$7,950,003	$7,911,024	$7,872,045	$7,833,066	$7,794,087	$7,755,108	$7,716,129	$7,677,150	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.93%		13,037	12,974	12,912	12,849	12,786	12,724	12,661	12,598	12,535	12,473	12,410	12,347	152,306
	b. Equity Component Grossed Up For Taxes	6.33%		42,737	42,532	42,326	42,120	41,915	41,709	41,504	41,298	41,093	40,887	40,682	40,476	499,279
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.642%		38,979	38,979	38,979	38,979	38,979	38,979	38,979	38,979	38,979	38,979	38,979	38,979	467,748
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.005137		5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	65,964
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$100,250	$99,982	$99,714	$99,445	$99,177	$98,909	$98,641	$98,372	$98,104	$97,836	$97,568	$97,299	1,185,297
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$100,250	$99,982	$99,714	$99,445	$99,177	$98,909	$98,641	$98,372	$98,104	$97,836	$97,568	$97,299	1,185,297
10	Energy Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)			0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	0.95212	
12	Retail Energy-Related Recoverable Costs (E)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)			95,450	95,195	94,940	94,684	94,428	94,173	93,918	93,662	93,407	93,152	92,896	92,640	1,128,545
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$95,450	$95,195	$94,940	$94,684	$94,428	$94,173	$93,918	$93,662	$93,407	$93,152	$92,896	$92,640	$1,128,545

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	
3	Less: Accumulated Depreciation		($1,235,239)	(1,250,325)	(1,265,411)	(1,280,497)	(1,295,583)	(1,310,669)	(1,325,755)	(1,340,841)	(1,355,927)	(1,371,013)	(1,386,099)	(1,401,185)	(1,416,271)	
4	CWIP - Non-Interest Bearing		$0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$2,454,948	$2,439,862	$2,424,776	$2,409,690	$2,394,604	$2,379,518	$2,364,432	$2,349,346	$2,334,260	$2,319,174	$2,304,088	$2,289,002	$2,273,916	
6	Average Net Investment			$2,447,405	$2,432,319	$2,417,233	$2,402,147	$2,387,061	$2,371,975	$2,356,889	$2,341,803	$2,326,717	$2,311,631	$2,296,545	$2,281,459	
7	Return on Average Net Investment (B)															
	a. Debt Component	1.93%		3,936	3,912	3,888	3,863	3,839	3,815	3,791	3,766	3,742	3,718	3,694	3,669	45,633
	b. Equity Component Grossed Up For Taxes	6.33%		12,904	12,824	12,744	12,665	12,585	12,506	12,426	12,347	12,267	12,188	12,108	12,029	149,593
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	4.9058%		15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	15,086	181,032
	b. Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.000014		4	4	4	4	4	4	4	4	4	4	4	4	48
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$31,930	$31,826	$31,722	$31,618	$31,514	$31,411	$31,307	$31,203	$31,099	$30,996	$30,892	$30,788	376,306
	a. Recoverable Costs Allocated to Energy			31,930	31,826	31,722	31,618	31,514	31,411	31,307	31,203	31,099	30,996	30,892	30,788	376,306
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.98919	0.98920	0.98788	0.98980	0.99029	0.99216	0.99230	0.99262	0.99240	0.99148	0.98983	0.98766	
11	Demand Jurisdictional Factor			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)			$31,585	$31,482	$31,337	$31,295	$31,208	$31,165	$31,066	$30,973	$30,863	$30,732	$30,578	$30,408	$372,692
13	Retail Demand-Related Recoverable Costs (F)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$31,585	$31,482	$31,337	$31,295	$31,208	$31,165	$31,066	$30,973	$30,863	$30,732	$30,578	$30,408	$372,692

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness. G. P. Dean
Exh. No.(GPD-3)
Page 13 of 44

Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Base (Project 18)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	4,321,533	
3	Less: Accumulated Depreciation (A)	($923,394)	(941,061)	(958,728)	(976,395)	(994,062)	(1,011,729)	(1,029,396)	(1,047,063)	(1,064,730)	(1,082,397)	(1,100,064)	(1,117,731)	(1,135,398)	
4	CWIP - Non-Interest Bearing	$0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$3,398,139	$3,380,472	$3,362,805	$3,345,138	$3,327,471	$3,309,804	$3,292,137	$3,274,470	$3,256,803	$3,239,136	$3,221,469	$3,203,802	$3,186,135	
6	Average Net Investment		$3,389,306	$3,371,639	$3,353,972	$3,336,305	$3,318,638	$3,300,971	$3,283,304	$3,265,637	$3,247,970	$3,230,303	$3,212,636	$3,194,969	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		5,451	5,423	5,394	5,366	5,337	5,309	5,281	5,252	5,224	5,195	5,167	5,139	63,538
	b. Equity Component Grossed Up For Taxes 6.33%		17,870	17,776	17,683	17,590	17,497	17,404	17,311	17,217	17,124	17,031	16,938	16,845	208,286
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 4.9058%		17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	212,004
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.000014		5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$40,993	$40,871	$40,749	$40,628	$40,506	$40,385	$40,264	$40,141	$40,020	$39,898	$39,777	$39,656	483,888
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		40,993	40,871	40,749	40,628	40,506	40,385	40,264	40,141	40,020	39,898	39,777	39,656	483,888
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		40,993	40,871	40,749	40,628	40,506	40,385	40,264	40,141	40,020	39,898	39,777	39,656	483,888
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$40,993	$40,871	$40,749	$40,628	$40,506	$40,385	$40,264	$40,141	$40,020	$39,898	$39,777	$39,656	$483,888

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Return on Capital Investments, Depreciation and Taxes
For Project: RECLAIMED WATER INTERCONNECTION - Peaking (Project 19)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$339,800	$4,800	$4,800	$404,800	$4,800	$104,800	$4,800	$4,800	$4,800	$9,800	$649,800	$654,800	$2,192,600
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation (A)	$0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	$805,441	1,145,241	1,150,041	1,154,841	1,559,641	1,564,441	1,669,241	1,674,041	1,678,841	1,683,641	1,693,441	2,343,241	2,998,041	
5	Net Investment (Lines 2 + 3 + 4)	$805,441	$1,145,241	$1,150,041	$1,154,841	$1,559,641	$1,564,441	$1,669,241	$1,674,041	$1,678,841	$1,683,641	$1,693,441	$2,343,241	$2,998,041	
6	Average Net Investment		$975,341	$1,147,641	$1,152,441	$1,357,241	$1,562,041	$1,616,841	$1,671,641	$1,676,441	$1,681,241	$1,688,541	$2,018,341	$2,670,641	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		1,569	1,846	1,854	2,183	2,512	2,600	2,689	2,696	2,704	2,716	3,246	4,295	30,910
	b. Equity Component Grossed Up For Taxes 6.33%		5,142	6,051	6,076	7,156	8,236	8,525	8,813	8,839	8,864	8,903	10,641	14,080	101,326
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 4.3678%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.006001		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$6,711	$7,897	$7,930	$9,339	$10,748	$11,125	$11,502	$11,535	$11,568	$11,619	$13,887	$18,375	132,236
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		6,711	7,897	7,930	9,339	10,748	11,125	11,502	11,535	11,568	11,619	13,887	18,375	132,236
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	0.97632	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		6,552	7,710	7,742	9,118	10,493	10,862	11,230	11,262	11,294	11,344	13,558	17,940	129,105
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,552	$7,710	$7,742	$9,118	$10,493	$10,862	$11,230	$11,262	$11,294	$11,344	$13,558	$17,940	$129,105

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2026 - December 2026

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness. G. P. Dean
Exh. No.(GPD-3)
Page 15 of 44

Return on Capital Investments, Depreciation and Taxes
For Project: CCC Water Treatment System - Base (Project 21)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-26	Estimated Feb-26	Estimated Mar-26	Estimated Apr-26	Estimated May-26	Estimated Jun-26	Estimated Jul-26	Estimated Aug-26	Estimated Sep-26	Estimated Oct-26	Estimated Nov-26	Estimated Dec-26	End of Period Total
1	Investments														
	a. Expenditures/Additions		$85,000	$50,000	$50,000	$50,000	$50,000	$0	$0	$0	$0	$0	$0	$0	$285,000
	b. Clearings to Plant		0	0	0	0	3,362,044	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	0	0	0	0	3,362,044	3,362,044	3,362,044	3,362,044	3,362,044	3,362,044	3,362,044	3,362,044	
3	Less: Accumulated Depreciation (A)	$0	0	0	0	0	0	(14,411)	(28,822)	(43,233)	(57,644)	(72,055)	(86,466)	(100,877)	
4	CWIP - Non-Interest Bearing	$3,077,044	3,162,044	3,212,044	3,262,044	3,312,044	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$3,077,044	$3,162,044	$3,212,044	$3,262,044	$3,312,044	$3,362,044	$3,347,633	$3,333,222	$3,318,811	$3,304,400	$3,289,989	$3,275,578	$3,261,167	3,419,229
6	Average Net Investment		$3,119,544	$3,187,044	$3,237,044	$3,287,044	$3,337,044	$3,354,839	$3,340,428	$3,326,017	$3,311,606	$3,297,195	$3,282,784	$3,268,373	
7	Return on Average Net Investment (B)														
	a. Debt Component 1.93%		5,017	5,126	5,206	5,287	5,367	5,396	5,373	5,349	5,326	5,303	5,280	5,257	63,287
	b. Equity Component Grossed Up For Taxes 6.33%		16,447	16,803	17,067	17,330	17,594	17,688	17,612	17,536	17,460	17,384	17,308	17,232	207,461
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 5.1437%		0	0	0	0	0	14,411	14,411	14,411	14,411	14,411	14,411	14,411	100,877
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.000014		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$21,464	$21,929	$22,273	$22,617	$22,961	$37,495	$37,396	$37,296	$37,197	$37,098	$36,999	$36,900	371,625
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		21,464	21,929	22,273	22,617	22,961	37,495	37,396	37,296	37,197	37,098	36,999	36,900	371,625
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
12	Retail Energy-Related Recoverable Costs (E)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Retail Demand-Related Recoverable Costs (F)		21,464	21,929	22,273	22,617	22,961	37,495	37,396	37,296	37,197	37,098	36,999	36,900	371,625
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$21,464	$21,929	$22,273	$22,617	$22,961	$37,495	$37,396	$37,296	$37,197	$37,098	$36,999	$36,900	$371,625

Notes:

(A) N/A
(B) See Form 42 8P
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2024-0472-AS-EI.
(D) Line 2 x rate x 1/12. Based on 2024 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Project Title: **Substation Environmental Investigation, Remediation and Pollution Prevention**
Project No. 1

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its substation sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
The remediation portion of the Substation Assessment and Remedial Action Plan has been completed for all of the 279 SARAP substation sites. The Amended Deed Restrictive Covenant ("DRC") for West Lake Wales Substation has been approved by FDEP. The proposed DRC for Central Florida Substation submitted for approval to FDEP in July 2020. Project is complete as of first quarter 2021.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
This project is complete as of 1st quarter 2021.

Project Projections:
No further charges are expected to hit this project.

Project Title: **Distribution System Environmental Investigation, Remediation and Pollution Prevention**
Project No. 2

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its distribution sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
All TRIP sites source removals are completed. The Final TRIP has been completed and the NAM report submitted to FDEP 4-4-19.

Project Fiscal Expenditures:
No further charges are expected to hit this project.

Project Progress Summary:
This project is complete.

Project Projections:
No further charges are expected to hit this project.

Project Title: **Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline**
Project No. 3

Project Description:
The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a PIM program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must maintain the integrity of pipeline systems in order to protect public safety and the environment, and comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclote 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclote Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (V0l. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:
Since the Bartow Anclote Pipeline (BAP) contained a small quantity of #6 fuel oil, the PIM program under 49CFR195 continues to be maintained. Third party projects by Florida Department of Transportation (FDOT), Florida Gas Transmission, Pinellas County, The City of Pinellas Park, and others have been evaluated for their risk to BAP integrity. Risk mitigation measures have been completed per 49CFR195.450. The BAP Risk Analysis has been updated. The Annual Report and National Pipeline Mapping System (NPMS) annual review have been completed. Reviews and evaluations are also being completed for Advisory Bulletins 11-04, 13-02, 15-01, and 15-02, relating to flooding and hurricanes. BAP personnel have participated in US Department of Transportation Pipeline and Hazardous Material Safety Administration (PHMSA), utility owners groups, damage prevention groups, and FDOT workshops and training. Pipeline accidents and PHMSA enforcement actions have been reviewed for conditions that are applicable to the BAP and appropriate changes to BAP practices and procedures have been implemented. Pipeline records are being organized and stored with the conversion to electronic storage now essentially complete.

In 2016, pipeline ownership was transferred from the Fossil Hydro Operations group to Plant Retirement and Demolition, in preparation for pipeline retirement that is expected to occur in 2016. Once retired, the pipeline will be cleaned to remove any remaining oil. Once cleaned, the requirements described above in the PIM program will no longer be required. Cleaning is expected to occur in 2016, with any required demolition activities in 2017. As of the end of 2016, three of the four sub-projects were retired and approved to be amortized over three years - Project 3.1b Pipeline Leak Detection, Project 3.1c Pipeline Controls Upgrade, and Project 3.1d Control Room Management.

The final sub-project 3.1a - Alderman Road Fence was retired June 2017 and approved as a regulatory asset. This was amortized over 26 months, and all four parts of this project are fully amortized as of September 2019.

Project Fiscal Expenditures:
No capital or O&M expenditures are estimated for this project.

Projects 3.1b (Pipeline leak Detection), 3.1c (Pipeline Controls Upgrade), and 3.1d (Control Room Management) were retired August 2016. Project 3.1a (Alderman Road Fence) retired June 2017. All are fully amortized as of September 2019.

Project Projections:
No capital or O&M expenditures are estimated for this project.

Project Title: **Above Ground Storage Tank Secondary Containment**
Project No. 4

Project Description:
FDEP Rule 62-761.510(3) states that DEF is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of the rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:
DEF has completed work at Debary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:
No ECRC project expenditures are expected for this project.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications. Project 4.1a (Turner CTs) retired in March 2016.

Project was moved to base rates as of January 2022, per Order No. PSC-2021-0202-AS-EI.

Project Projections:
No ECRC project expenditures are expected for this project.

Project Title: **SO_2 and NOx Emissions Allowances**
Project No. 5

Project Description:
In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO_2) and nitrogen oxide (NOx) allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO_2 and NOx allowance programs. Under the CAIR, Florida has to comply with annual SO_2 and NOx emission requirements, and seasonal NOx emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO_2 and NOx emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO_2 and NOx emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NOx emission allowances have no value; however, SO2 emission allowances can continue to be used to comply with the Acid Rain Program. DEF treated its unused NOx costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-2011-0553-FOF-EI. These are fully recovered as of December 2017.

Project Accomplishments:
Air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO2 and NOx emissions allowances as well as auctions and transfers of SO2 emissions allowances.

Project Fiscal Expenditures:
2025 O&M is forecasted to be $4k.

Project Progress Summary:
DEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:
2026 O&M expenditures are projected to be $7k.

Project Title: **Phase II Cooling Water Intake**
Project No. 6

Project Description:
Section 316(b) of the Federal Clean Water Act requires that the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact. 33 U.S.C. Section 1326. On 5/19/14, the EPA Administrator signed a final 316(b) rule to protect fish and aquatic life drawn into cooling systems at power plant and factories. The rule aims to minimize impingement (aquatic life pinned against cooling water intake structures) and entrainment (aquatic life drawn into cooling water systems). The regulation became effective on October 14, 2014, 60 days after publication in the Federal Register which was 8/15/14.

EPA's regulation implementing §316(b) of the Clean Water Act for existing facilities was published on August 15, 2014. The regulation aims to minimize adverse environmental impacts to fish and other aquatic organisms from the operation of cooling water intake structures. The regulation became effective October 14, 2014, 60 days after publication in the Federal Register. The regulation primarily applies to existing power generating facilities that commenced construction prior to or on January 17, 2002 and to new units at existing facilities that are built to increase the generating capacity of the facility.

According to the current 316(b) rule, required studies and information submittals will be due with the renewal of the NPDES permit application for permits that expire after July 18, 2018. Permittees with a current NPDES permit that expires before July 18, 2018 may request the FDEP establish an alternative schedule for submitting the required information. This rule is applicable to Anclote, Bartow, Suwannee, and Crystal River North stations. The Citrus Combined Cycle Station was constructed in compliance with the 316(b) rule so no studies are currently required.

Project Accomplishments:
DEF studied the 316(b) rule to determine study requirements, operating and cost impacts to its generating stations. Site specific strategic plans, studies, and implementation plans were developed to ensure compliance with all applicable requirements of the rule.

Project 6, 316(b) - Crystal River is in-service as of December 2022.

Project 6.1, 316(b) - Bartow - commenced in 2023.
Project 6.2, 316(b) - Anclote - commenced in 2025

Project Fiscal Expenditures:
2025 O&M expenditures are estimated to be $464k. 2025 Capital expenditures are estimated to be $3.04M for Project 6.1 (Bartow Base).

Project Progress Summary:
Required 316(b) reports have been finalized and with the NPDES permit renewal applications to FDEP for review and approval. Study work (O&M) is underway at Anclote; project implementation work (capital) is underway at Bartow. Crystal River is in-service and conducting ongoing requirements maintenance work (O&M).

Project Projections:
2026 estimated O&M expenditures are $649k, and capital $6.6M.

Project Title: **Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)**
Project Nos. (7.2, 7.3 7.4 & 7.6)

Project Description:
The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO_2 and NOx from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO_2 and NOx emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.
The Cross-State air pollution Rule (CSAPR) replaced CAIR on 1/1/15. Under the CSAPR, the State of Florida is no longer required to comply with annual emission requirements, only NOx ozone seasonal limits. The CSAPR requirements took effect in Florida on 5/1/15, the beginning of the ozone season. NOx emission allowances under CAIR have no value; however, DEF will continue to use its SO2 emission allowances to comply with the Acid Rain Program. (see Project No. 5 - SO2 and NOx Emission Allowances Project Sheet for more information).

The Florida Department of Environmental Protection ("FDEP") Conditions of Certification, dated August 1, 2012, require DEF to evaluate an alternative disposal method of FGD Blowdown wastewater based on results of groundwater monitoring near percolation ponds. DEF is installing a physical/chemical treatment system to treat FGD Blowdown wastewater with discharge to surface water or percolation ponds.

In March of 2004, the EPA promulgated National Emission Standards for Hazardous Air Pollutants ("NESHAP") for stationary combustion turbines ("CTs") that are located at major sources of hazardous air pollutants ("HAPs") and are constructed after January 14, 2003. The NESHAP, subpart YYYY, implements section 112(d) of the Clean Air Act ("CAA") by requiring all major combustion turbine sources to meet HAP emission standards reflecting the application of the maximum achievable control technology ("MACT"). In August 2004, EPA stayed the effectiveness of the rule for the lean premix and diffusion flame gas-fired sub-categories of stationary combustion turbines. EPA concluded that a stay was necessary to avoid unnecessary expenditures on compliance as they evaluated a delisting petition for these two sub-categories of turbines.
On March 9, 2022, the EPA published in the Federal Register, at 87 Fed. Reg.13,183, a final rule to remove the stay for natural gas-fired stationary CTs. As a result of the final rule, lean premix and diffusion flame gas-fired turbines that were constructed or reconstructed at major sources of HAP emissions after January 14, 2003, must comply with emission and operating limitations beginning March 9, 2022, or upon startup of future affected units. Owners/operators will then have 180 days to demonstrate compliance with the formaldehyde standard, i.e., September 5, 2022. See 40 C.F.R. §63.6110(a). Citrus Combined Cycle Station is the only DEF station affected by this rule and has been in compliance since the 2022 deadline (Project 7.6).

Project Accomplishments:
The FGD Wastewater treatment (WWT) system went in-service February 2019.

All projects except 7.4 CAIR/CAMR Crystal River - Energy (Reagents) have been moved to base rates as of January 2022, as approved in Order No. PSC-2021-0202-AS-EI.

Project Fiscal Expenditures:
For 2025, the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be 10.1M. Project 7.6 NESHAP O&M is forecasted to be $23k.

Project Progress Summary:
DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program.

Project Projections:
2026 estimated O&M expenditures are $9.6M for Reagents, and $24k O&M for NESHAP (Project 7.6).

Project Title: **Best Available Retrofit Technology (BART)**
Project No. 7.5

Project Description:
On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO_2 and NOx emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

Project Accomplishments:
DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 (CR1&2) and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications in support of the FDEP's work to amend its SIP as directed by the EPA. Permitting actions were completed in 2013 with the effective date of the CR 1& 2 permit being January 1, 2014.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO_2 and NOx, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:
On 12/22/01, the EPA adopted a new maximum contaminant level (MCL) for arsenic in drinking water replacing the previous standard of 0.050 mg/L (50 ppb) with a new MCL of 0.010 mg/L (10 ppb). Effective 1/1/05, the FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550 F.A.C. The new standard has compliance implications for land application and water reuse projects in Florida with arsenic ground water monitoring levels above 10 ppb because the drinking water standard has been established as the groundwater standard by Rule 62-520-420(1), F.A.C.

Project Accomplishments:
A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, both scheduled to be completed by December 31, 2018.
Additional assessment was initiated in 2016 around the area of ground water wells still exceeding the Arsenic standard of 10 ppb with no clear source of Arsenic identified (MWC-1, MWC-31 and MWC-32). This additional assessment indicated that the source of Arsenic around MWC-31 is related to the former North Ash Pond that was located in that area. Based on that finding, the Consent Order was amended to address that area under 62-780, F.A.C. Remedial Actions, which included additional assessment and submittal of a final assessment report to FDEP in 2018. Results from MWC-1 assessment indicate that the well is not measuring impacts from the industrial wastewater activities at the site and DEF requested to FDEP that the well be replaced by one of the Plan of Study wells. FDEP requested the sampling of all the wells around MWC-1 for a year prior to approval of the change. On June 9, 2025 DEF received FDEP's Conditional Site Rehabilitation Completion Order accepting DEF's recorded Declaration of Restrictive Covenant (DRC); a detailed scope of the work to comply with the DRC is under review and costs will be determined when the scope is completed. Closure of the Consent Order was granted by FDEP on July 11, 2025. The requirements of the Engineering Control Maintenance Plan (ECMP) remain in place. The Plan requires inspection and maintenance of the soil cover placed over arsenic impacted soils in the western portion of the Former North Ash Pond. The detailed requirements are in sections 3.1 and 3.2 of the ECMP.

Project Fiscal Expenditures:
2025 O&M expenditures are expected to be $9k.

Project Progress Summary:
Compliance with the ECMP will continue and scope of work for implementation of the DRC will determined. Timing of the abandonment of monitoring wells is under review by DEF.

Project Projections:
2026 O&M expenditures are forecasted to be $48k.

Project Title: **Sea Turtle - Coastal Street Lighting**
Project No. 9

Project Description:
DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the FDEP, in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within its jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as the FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, local governments require DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:
DEF continues to work with Franklin County, Gulf County, City of Mexico Beach in Bay County, and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:
No further ECRC project expenditures are expected for this project.

Project Progress Summary:
DEF is on schedule with activities identified for this program.

This project was moved to base rates as of January 2022, as approved in Order No. PSC-2021-0202-AS-EI.

Project Projections:
No further ECRC project expenditures are expected for this project.

Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:
FDEP regulations require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF identified four tanks that must comply with this rule: two at Crystal River Plant and two at Bartow Plant.

Project Accomplishments:
Work on Crystal River and Bartow USTs was completed in 4th Qtr 2006.

Project Fiscal Expenditures:
No ECRC project expenditures are expected for this project.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

This project was moved to base rates as of January 2022, as approved in Order No. PSC-2021-0202-AS-EI.

Project Projections:
No ECRC project expenditures are expected for this project.

Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:
This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River 1&2 (CR1&2) necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:
Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The FDEP reviewed the project and approved operation. A vendor was selected and the towers were installed during the 2nd Qtr 2006.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
The modular cooling towers began operation in June 2006 and successfully minimized de-rates of CR 1&2. The towers were removed during the first half of 2012. This project is complete.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Crystal River Thermal Discharge Compliance Project**
Project No. 11.1

Project Description:
This project was to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in the FDEP industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 20060162-EI. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:
The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both increased temperatures from the EPU as well as replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a vendor selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MW Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Greenhouse Gas (GHG) Inventory and Reporting**
Project No. 12

Project Description:
The GHG Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the FDEP to establish a cap and trade program for GHG emissions from power plants. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the EPA GHG Reporting Rule (40 CFR 98) does require DEF to submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:
In 2009, DEF joined The Climate Registry and submitted 2008 GHG inventory data. 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. 2010 GHG inventory data was submitted to EPA on 9/30/11 and EPA does not require data validation by a third party. DEF has discontinued its membership with The Climate Registry. Since third party validation is not required by the EPA, no future expenditures will be incurred by DEF, resulting in the completion of this project.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
DEF submits GHG inventory data directly to EPA which does not require third party validation. Membership with The Climate Registry has been discontinued.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Mercury Total Daily Maximum Loads Monitoring (TMDL)**
Project No. 13

Project Description:
Section 303(d) of the Federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The FDEP has initiated a research program to provide necessary information for setting appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:
Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the FDEP Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in January 2010. AER performed Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to the FDEP in December 2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. The FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in September 2012. The EPA approved Florida's statewide mercury TMDL in a letter dated October 18, 2013. Florida's mercury TMDL covers 441 waters listed as impaired for mercury based on fish tissue mercury levels. EPA's approval letter states that if FDEP identifies any new waters to be listed as impaired for mercury, a new TMDL will not be required if the listing is caused by the factors addressed in the approved TMDL. Conversely, a new TMDL, addressing the newly listed water body, would be required if "local emission or effluent sources" are determined to be the cause of the elevated fish tissue levels that required the new listing.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
The mercury TMDL study concluded in 2012.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Hazardous Air Pollutants (HAPs) ICR Program**
Project No. 14

Project Description:
In 2009, the EPA initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:
DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
DEF completed and submitted the ICR to EPA during 2010.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Effluent Limitation Guidelines ICR Program**
Project No. 15

Project Description:
The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the EPA to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In October 2009, the EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to the EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:
DEF completed and submitted the ICR to the EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:
This project is complete, no further charges are expected.

Project Progress Summary:
DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:
This project is complete, no further charges are expected.

Project Title: **Effluent Limitation Guidelines CRN Program**
Project No. 15.1

Project Description:
On September 30th, 2015, U.S. Environmental Protection Agency finalized the Steam Electric Power Generating Effluent Guidelines, 40 CFR Part 423, imposing federal standards on several power plant streams that are discharged to surface water. In the final regulation, closed-loop systems or dry handling have been identified as the Best Available Technology ("BAT") for bottom ash transport water. Crystal River North Units 4 & 5 have a dry bottom ash system that utilizes dewatering bins for separation of bottom ash and water. However, the current configuration has the potential for bottom ash transport water to leave via overflows and drain into an NPDES internal outfall. Achieving the closed loop bottom ash compliance requirement is as soon as possible beginning November 1, 2018 but no later than December 31, 2023. Renewal of the Crystal River Units 4 & 5 NPDES permit is in progress and addresses this requirement. DEF is monitoring regulatory developments in 2025 associated with ELG and will address as necessary when required to do so.

Project Accomplishments:
DEF Initiated the first phase of ELG compliance activities necessary to comply with NPDES permit renewal. The remaining project scope is still on hold pending EPA Administrative Stay final decision.

Project Fiscal Expenditures:
There are no 2025 estimated expenditures for this project.

Project Progress Summary:
This project was placed in-service June 2020.

Project Projections:
This project is complete, no further charges are expected at this time.

Project Title: **National Pollutant Discharge Elimination System (NPDES)**
Project No. 16

Project Description:
Pursuant to the Federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The FDEP administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 11/25/2015, 1/5/2016, 7/18/11, 4/7/2014, and 10/6/2016, respectively. Crystal River North NPDES permit is in the renewal process. All facilities are required to meet new permitting conditions. In Docket No. 20110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity (WET) testing, dissolved oxygen (DO) studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, the FDEP issued a final NPDES renewal permit and associated Administrative Order (AO) for the Suwannee Plant. The AO includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011. FDEP issued the renewed NPDES permit for Crystal River North in 2023. The permit requires that DEF conduct a thermal study of the discharge canal to determine if there are any impacts to the ecology in the canal. The NPDES permits for Anclote and Bartow contain 316(b) requirements and that work is underway (see projects 6, 6a, and 6.1).

Project Accomplishments:
DEF continues to perform whole effluent toxicity testing, implementing initial 316(b) rule requirements based on NPDES permit schedules at affected facilities which includes literature review and analysis, additional field study, and reporting requirements in accordance to NPDES permit requirements. Bartow freeboard limitation study was completed in May 2011 and submitted to FDEP on 6/23/11. The FDEP approved DEF's corrective action plan and Bartow is in compliance with Administrative Order as of December 2014. The copper discharge study at the Suwannee plant has been completed and a final report was submitted to the FDEP in June 2014 resulting in a corrective action of retiring the steam units. The Suwannee plant retired Units 1, 2 and 3 in December 2016. The thermal study of the Crystal River discharge canal began in May of 2025 and wiil continue into 2026.

Project Fiscal Expenditures:
2025 O&M expenditures are estimated to be $131k. No new capital expenditures are forecasted.

Project Progress Summary:
DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which was published 8/15/14. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study of cooling water intake and discharge at the Bartow plant was completed and the results of the study demonstrated there is no negative impact on DO due to the plant's operation. The final DO report was submitted to the FDEP on November 20, 2012, and the Department has not required any additional action. The Suwannee Steam station was retired and removed from service; therefore, WET testing is no longer required. Crystal River thermal study is underway.

Project Projections:
2026 estimated O&M expenditures are $43k. No capital expenditures are forecasted.

Project Title: **Mercury & Air Toxic Standards (MATS) CR4 & CR5**
Project No. 17

Project Description:
The Commission approved ECRC recovery of DEF's costs for compliance with new hazardous air pollutant standards at Crystal River Units 4 & 5 (CR4&5) in Order No. PSC-2011-0553-FOF-EI. The final MATS rule was issued by the EPA on 12/21/11. The FDEP granted a limited, one-year extension for the mercury-related requirements on 3/12/15. DEF will utilize the co-benefits of existing FGD and SCR systems as the primary MATS emission controls. CR4&5 have demonstrated compliance with all MATS requirements as of 4/16/16.

Project Accomplishments:
DEF installed oxidation-reduction potential (ORP) probes and mercury re-emission control systems for MATS emissions control. In addition, continuous emissions monitoring systems (CEMS) were installed for compliance demonstration with particulate matter (PM) and mercury emissions. Appendix K sorbent traps have been certified and maintained to serve as backup monitors for mercury CEMS.

Project Fiscal Expenditures:
2025 O&M expenditures are estimated to be $216K.

Project Progress Summary:
Initial implementation of the CR4&5 MATS compliance plan is complete.

Project Projections:
2026 estimated O&M is $162k. No capital expenditures are forecasted.

Project Title: **Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion**
Project No. 17.1

Project Description:
Convert existing Anclote Units to use 100% natural gas to be in compliance with MATS as approved by the Commission in Order No. PSC-2012-0432-PAA-EI.

Project Accomplishments:
Unit 1 and Unit 2 gas conversions were completed 7/13/13 and 12/2/13, respectively. Unit 1 and Unit 2 Forced Draft (FD) fan modification work was completed 5/22/14 and 11/17/14, respectively.

Project Fiscal Expenditures:
No further ECRC expenditures are forecasted for this project.

Project Progress Summary:
This project is in-service.

This project was moved to base rates as of January 2022 per Order No. PSC-2021-0202-AS-EI.

Project Projections:
No further ECRC expenditures are forecasted for this project.

Project Title: **Mercury & Air Toxic Standards (MATS) CR1 & CR2**
Project No. 17.2

Project Description:
DEF implemented its CR1&2 MATS Compliance Plan as approved by the Commission in Order No. PSC-2014-0173-PAA-EI. CR1&2 have demonstrated compliance with all MATS requirements as of 4/16/2016.

Project Accomplishments:
DEF finalized its CR1&2 MATS Compliance Plan in December 2013 and began implementation in early 2014. Modifications were made to the electrostatic precipitators (ESPs) to improve particulate collection efficiency, and reagent injection systems were installed to reduce hydrogen chloride (HCl) and mercury emissions. Appendix K sorbent traps were installed for compliance demonstration with mercury emissions.

Project Fiscal Expenditures:
No further Capital or O&M expenses are forecasted.

Project Progress Summary:
CR1&2 have been retired as of December 2020.

Project Projections:
No further Capital or O&M expenses are forecasted.

Project Title: **Coal Combustion Residual (CCR) Rule**
Project No. 18

Project Description:
The Coal Combustion Residual (CCR) Rule was published in the Federal Register on 4/17/15 and became effective 10/19/15. This rule regulates the disposal of CCR as non-hazardous solid waste, and contains new requirements for CCR landfills and CCR surface impoundments. It also specifies implementation guidelines for compliance. The CCR compliance deadlines vary, with compliance obligations that were required as early as 10/19/15. The rule has specific impacts on the ash landfill and temporary gypsum pad at the Crystal River North site. No other DEF operating facilities are impacted by the CCR rule.

A Florida Department of Environmental Protection (FDEP) regulation (Rules 62-701.804 and 62-701-805 of the Florida Administrative Code) to adopt the federal CCR Rule became effective 3/11/22 and required Coal Combustion Residual landfills in Florida such as the ash landfill at Crystal River North to submit an operation permit application which was completed in 2023. The FDEP regulation also requires submitting documentation to demonstrate financial assurance for landfill closure and post-closure care on an annual basis and submitting a permit renewal application every 5 years.

An amendment to the CCR Rule became effective on 11/8/2024. The 2024 Federal CCR Rule amendment requires owners and operators of facilities to write reports with information to identify areas subject to the rule amendment and DEF could expect, at a minimum, additional facility evaluations and reporting. This rule amendment expands the scope of units regulated under the existing CCR Rule to include both legacy impoundments (inactive surface impoundments at inactive generating facilities) that contained CCR and liquids on or after the CCR Rule's effective date of October 19, 2015, and additional CCR Management Units at facilities otherwise subject to the CCR Rule.

Project Accomplishments:
DEF has remained in compliance with the CCR rule requirements, including but not limited to obtaining an operating permit, annual financial responsibility submittals, weekly and annual inspections, groundwater quality monitoring, groundwater corrective actions, and engineering reviews of stormwater management controls, ground stability, and fugitive dust controls. DEF initiated additional groundwater corrective actions and compliance with the Facility Evaluation Report (FER) requirements of the Legacy CCR Rule.

Project Fiscal Expenditures:
2025 estimated O&M expenditures are $1.2m. No capital expenditures are forecasted.

Project Progress Summary:
Maintenance, vegetation management, fugitive dust control, and weekly inspections for the Ash Landfill and Temporary Gypsum Pad continue. More frequent mowing and inspection work continues to be performed to comply with the CCR Rule. Annual inspection and semi-annual engineering reviews were completed for the Ash Landfill and its stormwater management ponds and ditches. O&M work to remove accumulated CCR material from the lined basin / ditch area is ongoing.

The groundwater assessment project for the Ash Landfill continued per the requirements of the rule. Required tasks included sample collection and analysis, data validation, statistical analysis, and reporting. Groundwater quality data are also reviewed to evaluate the performance of groundwater corrective measures. The remedy performance evaluation is ongoing to evaluate the effectiveness of the groundwater corrective measures completed in 2021. Additional corrective measures were inititated 2025 based on preliminary results indicating uncertainty in the effectivness of the completed corrective measures.

Project Projections:
2026 estimated O&M expenditures are $1.2m. No capital expenditures are forecasted.

Project Title: **Reclaimed Water Interconnection**
Project No. 19

Project Description:
DEF's DeBary Station is governed by the Saint Johns River Water Management District ("SJRWMD") Consumptive Use Permit ("CUP") and Section 373.250 Florida Statute. DEF must comply with the District's CUP, which requires DEF to use the lowest quality of water possible. To comply with the CUP, DEF will be required to design and construct a new Reverse Osmosis ("RO") system along with associated pumps and piping to pre-treat the reclaimed water. Full project scope and design is expected to start mid-2024, and equipment procurement, construction and testing expected to occur in 2025. The estimated in-service date of this project was fourth quarter 2025, but has been delayed to fourth quarter of 2026 due to engineering and design analyses.

Project Accomplishments:
Engineering is underway, material delivery and construction in 2025.

Project Fiscal Expenditures:
2025 Capital expenditures are forecasted to be $601k.

Project Progress Summary:
Notified Commission of new project on June 30, 2023. Engineering, design and technology selection accomplished.

Project Projections:
Forecasted 2026 Capital is $2.2M. O&M is forecasted to be $60k.

Project Title: **Lead and Copper Rule**
Project No. 20

Project Description:
The EPA Lead and Copper Rule 40 CFR 141 Subpart I Revisions ("LCRR") was published in the national register January 15, 2021 and has an effective date of March 16, 2021. The State of Florida adopted Federal requirements for lead and copper regulation in potable water systems under section 62-550.800, F.A.C. Included with the revision is a requirement for all community and non-transient non-community ("NTNC") water systems to conduct an initial lead service line ("LSL") inventory and submit the results to the regulatory agency by October 16, 2024. DEF sites subject to this requirement are Citrus Combined Cycle, Crystal River, and Hines. The EPA intends to amend the LCRR with the promulgation of the Lead and Copper Rule Improvements ("LCRI") before Oct. 16, 2024. The EPA's intent is to keep the LCRR requirements for initial LSL inventories even after the LCRR is amended by the LCRI, including the compliance date of Oct. 16, 2024, for completion of the initial LSL inventories. DEF is monitoring developments associated with this rule to determine if additional work will be necessary.

Project Accomplishments:
Notified Commission of new project on June 30, 2023. Survey complete.

Project Fiscal Expenditures:
2025 O&M is forecasted to be $0.

Project Progress Summary:
Notified Commission of new project on June 30, 2023.

Project Projections:
No O&M is forecasted for 2026.

Project Title: **Citrus Combined Cycle Water Treatment System**
Project No. 21

Project Description:
Rule 62-520.420, Florida Administrative Code (F.A.C.) establishes standards for discharges into Class G-I and G-II Ground Water, including compliance with the ground water standard for Manganese of 0.160 mg/L as implemented in Attachment H of Conditions of Certification PA 77-09, which authorizes discharge of the Industrial Wastewater ("IWW") generated by the station into a percolation pond system. The authorization includes ground water monitoring required to comply with the rule.
On January 10, 2023, the Florida Department of Environmental Protection ("FDEP") issued Administrative Order AO-052SWD22 ("AO") to provide an interim limit and compliance schedule to address exceedances of the Manganese ground water standard following the February 7, 2023 amendment of the Attachment H which designated compliance wells and implemented a site-specific manganese ground water standard based on background conditions. The AO requires the station to be in compliance with the standard by January 10, 2026, 3 years from issuance of the AO. The 2nd Quarter 2023 Progress Report submitted to FDEP on July 13, 2023, as required by the AO, indicated that DEF would be pursuing the design of a permanent manganese reduction solution for the site and expected to have a concept design completed by the end of 3rd Quarter 2023. The concept design for the Citrus Combined Cycle Water Treatment System was completed as scheduled and a meeting was conducted with FDEP on November 13, 2023, to discuss permitting of the project by amending Attachment H of the Conditions of Certification.
To comply, DEF will construct and operate a Water Treatment System to remove manganese from the station's filter backwash, with the treated water being reused in the service water system, and the solids being disposed of at the Crystal River Energy Complex landfill.

Project Accomplishments:
Material delivery and construction in 2025.

Project Fiscal Expenditures:
2025 capital is forecasted to be $2.7M.

Project Progress Summary:
Notified Commission of new project on April 1, 2024. The FDEP has granted to two-year extension to (January 10, 2028) for the site groundwater to comply with the manganese groundwater standard.

Project Projections:
Forecasted 2026 capital is $285k and O&M is $51k.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2026 - December 2026

Form 42-6P

Docket No. 20250007-EI
Duke Energy Florida, LLC
Witness: G. P. Dean
Exh. No. (GPD-3)

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW)	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc)	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 25% AD Demand Allocator (%)
Residential													
RS-1, RST-1													
Secondary	0.534	21,720,231	4,641.09	0.423	0.9444971	22,996,610	4,913.83	22,996,610	6,198.9	53.076%	62.966%	64.639%	60.494%
General Service Non-Demand													
GS-1, GST-1, GSLM-1, GSLM-2													
Secondary	0.651	2,073,815	363.46	0.483	0.9444971	2,195,682	384.82	2,195,682	519.3	5.068%	4.931%	5.415%	4.965%
Primary	0.651	31,249	5.48	0.483	0.9748132	32,056	5.62	32,056	7.6	0.074%	0.072%	0.079%	0.072%
Sec Del/Primary Mtr	0.651	0	0.00	0.483	0.9748132	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transmission	0.651	4,156	0.73	0.483	0.9848132	4,220	0.74	0	0.0	0.010%	0.009%	0.000%	0.010%
										5.151%	5.013%	5.494%	5.047%
General Service													
GS-2 Secondary	1.000	213,410	24.36	1.000	0.9444971	225,951	25.79	225,951	25.8	0.521%	0.331%	0.269%	0.378%
General Service Demand													
GSD-1, GSDT-1, GSLM-1, GSLM-2													
Secondary	0.777	11,432,264	1,679.70	0.634	0.9444971	12,104,076	1,778.40	12,104,076	2,180.5	27.936%	22.789%	22.737%	24.076%
Primary	0.777	1,694,863	249.02	0.634	0.9748132	1,738,654	255.45	1,738,654	313.2	4.013%	3.273%	3.266%	3.458%
Secondary Del/ Primary Mtr	0.777	23,753	3.49	0.634	0.9748132	24,367	3.58	24,367	4.4	0.056%	0.046%	0.046%	0.048%
Primary Del/Secondary Mtr	0.777	5,891	0.87	0.634	0.9444971	6,237	0.92	6,237	1.1	0.014%	0.012%	0.012%	0.012%
Transm Del/ Primary Mtr	0.777	0	0.00	0.634	0.9748132	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transmission	0.777	427,487	62.81	0.634	0.9848132	434,079	63.78	0	0.0	1.002%	0.817%	0.000%	0.863%
SS-1 Primary	0.985	36,698	4.25	0.345	0.9748132	37,646	4.36	37,646	12.5	0.087%	0.056%	0.130%	0.064%
Transm Del/ Transm Mtr	0.985	5,393	0.62	0.345	0.9848132	5,476	0.63	0	0.0	0.013%	0.008%	0.000%	0.009%
Transm Del/ Primary Mtr	0.985	2,249	0.26	0.345	0.9748132	2,307	0.27	0	0.0	0.005%	0.003%	0.000%	0.004%
										33.126%	27.004%	26.190%	28.535%
Curtailable													
CS-2, CST-2, CS-3, CST-3													
Secondary	1.002	0.0	0.00	0.778	0.9444971	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.002	40,822	4.65	0.778	0.9748132	41,876	4.77	41,876	6.1	0.097%	0.061%	0.064%	0.070%
SS-3 Primary	1.207	42	0.00	0.576	0.9748132	43	0.00	43	0.0	0.000%	0.000%	0.000%	0.000%
										0.097%	0.061%	0.064%	0.070%
Interruptible													
IS-2, IST-2													
Secondary	1.012	409,214	46.15	0.740	0.9444971	433,261	48.86	433,261	66.8	1.000%	0.626%	0.697%	0.720%
Sec Del/Primary Mtr	1.012	0	0.00	0.740	0.9748132	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary Del / Primary Mtr	1.012	1,090,549	122.99	0.740	0.9748132	1,118,726	126.17	1,118,726	172.5	2.582%	1.617%	1.799%	1.858%
Primary Del / Transm Mtr	1.012	0	0.00	0.740	0.9848132	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	1.012	1,320,856	148.96	0.740	0.9848132	1,341,225	151.26	0	0.0	3.096%	1.938%	0.000%	2.228%
Transm Del/ Primary Mtr	1.012	159,751	18.02	0.740	0.9748132	163,879	18.48	0	0.0	0.378%	0.237%	0.000%	0.272%
SS-2 Primary	0.838	9,881	1.35	0.237	0.9748132	10,136	1.38	10,136	4.9	0.023%	0.018%	0.051%	0.019%
Transm Del/ Transm Mtr	0.838	3,075	0.42	0.237	0.9848132	3,123	0.43	0	0.0	0.007%	0.005%	0.000%	0.006%
Transm Del/ Primary Mtr	0.838	85,204	11.61	0.237	0.9748132	87,406	11.91	0	0.0	0.202%	0.153%	0.000%	0.165%
										7.288%	4.594%	2.546%	5.267%
Lighting													
LS-1 (Secondary)	14.969	302,787	2.31	0.479	0.9444971	320,580	2.44	320,580	76.4	0.740%	0.031%	0.797%	0.208%
		41,093,640	7,392.60			43,327,616	7,803.90	41,285,902	9,590.0	100.000%	100.000%	100.000%	100.000%

Notes:

(1) Average 12CP load factor based on load research study filed April 28, 2023
(2) Projected kWh sales for the period January 2026 to December 2026
(3) Calculated: Column 2 / (8,760 hours x Column 1)
(4) NCP load factor based on load research study filed April 28, 2023
(5) Based on system average line loss analysis for 2024
(6) Column 2 / Column 5
(7) Column 3 / Column 5
(7a) Column 6 excluding transmission service
(8) Calculated: Column 7a / (8,760 hours/ Column 4)
(9) Column 6/ Total Column 6
(10) Column 7/ Total Column 7
(11) Column 8/ Total Column 8
(12) (Column 9 x .25) + (Column 10 x .75)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2026 - December 2026

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 25% AD Demand Allocator (%)	(5) Energy-Related Costs ($)	(6) Transmission Demand Costs ($)	(7) Distribution Demand Costs ($)	(8) Production Demand Costs ($)	(9) Total Environmental Costs ($)	(10) Projected Effective Sales at Meter Level (mWh)	**(11) Environmental Cost Recovery Factors (cents/kWh)**
Residential											
RS-1, RST-1											
Secondary	53.076%	62.966%	64.639%	60.494%	$5,957,210	$0	$0	$2,795,250	$8,752,460	21,720,231	**0.040**
General Service Non-Demand											
GS-1, GST-1, GSLM-1, GSLM-2											
Secondary										2,073,815	**0.038**
Primary										30,937	**0.038**
Transmission										4,073	**0.037**
TOTAL GS	5.151%	5.013%	5.494%	5.047%	$578,183	$0	$0	$233,221	$811,404	**2,108,824**	
General Service											
GS-2 Secondary	0.521%	0.331%	0.269%	0.378%	$58,532	$0	$0.00	$17,478.56	$76,011	213,410	**0.036**
General Service Demand											
GSD-1, GSDT-1, GSLM-1, GSLM-2, SS-1											
Secondary										11,438,155	**0.037**
Primary										1,739,987	**0.037**
Transmission										424,222	**0.036**
TOTAL GSD	33.126%	27.004%	26.190%	28.535%	$3,718,065	$0	$0	$1,318,517	$5,036,582	**13,602,364**	
Curtailable											
CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										-	**0.035**
Primary										40,455	**0.035**
Transmission										-	**0.034**
TOTAL CS	0.097%	0.061%	0.064%	0.070%	$10,859	$0	$0	$3,239	$14,098	**40,455**	
Interruptible											
IS-2, IST-2, SS-2											
Secondary										409,214	**0.035**
Primary										1,331,931	**0.035**
Transmission										1,297,452	**0.034**
TOTAL IS	7.288%	4.594%	2.546%	5.267%	$818,008	$0	$0	$243,387	$1,061,395	**3,038,598**	
Lighting											
LS-1 Secondary	0.740%	0.031%	0.797%	0.208%	$83,046	$0	$0.00	$9,632.85	$92,678	302,787	**0.031**
	100.000%	100.000%	100.000%	100.000%	$11,223,902	$0	$0	$4,620,726	$15,844,628	41,026,671	**0.039**

Notes:

(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 10
(3) From Form 42-6P, Column 11
(4) From Form 42-6P, Column 12
(5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
(7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
(8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
(9) Column 5 + Column 6 + Column 7 + Column 8
(10) Projected kWh sales at secondary voltage level for the period January 2026 to December 2026
(11) (Column 9 / Column 10)/10

		(1) Jurisdictional Rate Base Adjusted Retail ($000s)	(2) Cap Ratio	(3) Cost Rate	(4) Weighted Cost	(5) Revenue Requirement Rate	(6) Monthly Revenue Requirement Rate
1	Common Equity	$ 9,665,641	45.33%	10.30%	4.67%	6.26000%	0.5217%
2	Long Term Debt	8,588,710	40.28%	4.68%	1.89%	1.89%	0.1575%
3	Short Term Debt	14,329	0.07%	5.01%	0.00%	0.00%	0.0000%
4	Cust Dep Active	136,315	0.64%	2.61%	0.02%	0.02%	0.0017%
5	Cust Dep Inactive	-	0.00%			0.00%	0.0000%
6	Invest Tax Cr	198,503	0.93%	7.66%	0.07%	0.09%	0.0075%
7	Deferred Inc Tax	2,717,668	12.75%			0.00%	0.0000%
8	**Total**	**$ 21,321,166**	**100.00%**		**6.65%**	**8.26%**	**0.6883%**

	ITC split between Debt and Equity**:	Ratio		Cost Rate	Ratio	Ratio	Deferred Inc Tax	Weighted ITC	After Gross-up
9	Common Equity	9,665,641	53%	10.30%	5.45%	71.2%	0.07%	0.050%	0.067%
10	Preferred Equity	-	0%				0.07%	0.000%	0.000%
	Long Term Debt	8,588,710	47%	4.68%	2.20%	28.8%	0.07%	0.020%	0.020%
12	ITC Cost Rate	18,254,350	100%		7.66%			0.070%	0.087%

Breakdown of Revenue Requirement Rate of Return between Debt and Equity:

13	Total Equity Component (Lines 1 and 9)	6.327%	Total Pre-Tax Equity
14	Total Debt Component (Lines 2, 3 , 4 , and 11)	1.930%	Total Debt
15	**Total Revenue Requirement Rate of Return**	8.257%	WACC

Notes:

Effective Tax Rate: 25.345%

Column:

(1) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology

(2) Column (1) / Total Column (1)

(3) Line 1, CE cost rate is per FPSC Order No. PSC-2024-0472-AS-EI - Final Order Approving 2024 Settlement Agreement
Line 6 and Line 12, ITC cost rate is determined under Treasury Regulation section 1.46-6(b)(3)(ii).

(4) Column (2) x Column (3)

(5) For equity components: Column (4) / (1-effective income tax rate)

* For debt components: Column (4)

** Line 6 is the pre-tax ITC components from Lines 9 and 11

(6) Column (5) / 12

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

PATRICIA Q. WEST

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20250007-EI

August 25, 2025

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20250007-EI?

A. Yes. I provided direct testimony on March 31, 2025, and July 28, 2025.

Q. Has your job description, education, background, or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2026 for Duke Energy Florida, LLC's ("DEF" or "Company") Substation Environmental Investigation, Remediation and Pollution Prevention

Program (Projects 1 & 1a), Distribution Environmental Investigation, Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity Management ("PIM") Program (Project 3), Above Ground Storage Tanks ("AST") Program (Project 4), Phase II Cooling Water Intake 316(b) Program (Project 6), CAIR/CAMR Continuous Mercury Monitoring System ("CMMS") Program (Projects 7.2 & 7.3), Best Available Retrofit Technology ("BART") Program (Project 7.5), National Emission Standards for Hazardous Air Pollutants (NESHAP – Base (Project 7.6), Arsenic Groundwater Standard Program (Project 8), Sea Turtle – Coastal Street Lighting Program (Project 9), Underground Storage Tanks ("UST") Program (Project 10), Modular Cooling Towers (Project 11), Thermal Discharge Permanent Compliance (Project 11.1), Greenhouse Gas Inventory and Reporting (Project 12), Mercury Total Maximum Loads Monitoring ("TMDL") (Project 13), Hazardous Air Pollutants ("HAPs") Information Collection Request ("ICR") (Project 14), Effluent Limitation Guidelines CRN (Project 15.1), National Pollutant Discharge Elimination System ("NPDES") Program (Project 16), Reclaimed Water Interconnection (Project 19), Lead and Copper Rule (Project 20), and Citrus Combined Cycle Water Treatment System (Project 21).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portions of Exhibit No. (GPD-3) to Gary P. Dean's direct testimony:

- 42-5P page 1 of 26 – Substation Environmental Investigation, Remediation and Pollution Prevention Program
- 42-5P page 2 of 26 - Distribution System Environmental Investigation, Remediation and Pollution Prevention Program
- 42-5P page 3 of 26 – PIM
- 42-5P page 4 of 26 - AST
- 42-5P page 6 of 26 - Phase II Cooling Water Intake
- 42-5P page 7 of 26 – Clean Air Interstate Rule ("CAIR")
- 42-5P page 8 of 26 – BART
- 42-5P page 9 of 26 - Arsenic Groundwater Standard
- 42-5P page 10 of 26 – Sea Turtle – Coastal Street Lighting Program
- 42-5P page 11 of 26 - UST
- 42-5P page 12 of 26 - Modular Cooling Towers
- 42-5P page 13 of 26 - Thermal Discharge Permanent Cooling Tower
- 42-5P page 14 of 26 - Greenhouse Gas Inventory and Reporting
- 42-5P page 15 of 26 - Mercury TMDL
- 42-5P page 16 of 26 - HAPs ICR
- 42-5P page 17 of 26 - Effluent Limitation Guidelines ICR Program
- 42-5P page 18 of 25 - Effluent Limitation Guidelines CRN Program
- 42-5P page 19 of 26 – NPDES
- 42-5P Page 24 of 26 – Reclaimed Water Interconnection
- 42-5P Page 25 of 26 – Lead and Copper Rule
- 42-5P Page 26 of 26 – Citrus Combined Cycle Water Treatment System

Q. What O&M costs does DEF expect to incur in 2026 for the Phase II Cooling Water Intake 316(b) Program (Projects 6 and 6a)?

A. DEF is forecasting a total of $649k in O&M costs for the Phase II Cooling Water Intake Program 316(b) projects in 2026.

DEF estimates approximately $242k of O&M for Crystal River North, Project 6 - Base, for the routine inspection and cleaning of the 316(b) compliant screens.

DEF estimates approximately $407k of O&M costs for the Anclote Station, Project 6a – Intermediate, for the continuation of consultant support to conduct the impingement mortality study as required by the NPDES permit.

Q. What Capital costs does DEF expect to incur in 2026 for the Phase II Cooling Water Intake 316(b) Program for Bartow CC station (Project 6.1)?

A. DEF estimates approximately $6.6M of capital costs in 2026 for Bartow station 316(b) (Project 6.1). These costs are associated with the construction, installation, and material cost of the discharge trough as part of the fish return system.

Q. What costs does DEF expect to incur in 2026 for the National Emission Standards for Hazardous Air Pollutants ("NESHAP") – Base (Project 7.6)?

A. DEF is forecasting $24k in O&M costs for the NESHAP project in 2026 for annual compliance testing at Citrus Combined Cycle Station ("CCC"). DEF is required to conduct annual air emissions compliance tests to demonstrate continued compliance with the formaldehyde limit.

Q. What costs does DEF expect to incur in 2026 for the Arsenic Groundwater Standard Program (Project 8)?

A. DEF forecasts 2026 O&M expenditures to be $48k. Anticipated costs are associated with maintenance of the soils cap (engineering control) installed in the former north ash pond, institutional controls checklist and abandonment of monitoring wells and plan of study wells.

Q. What costs does DEF expect to incur in 2026 for the NPDES Program (Project No. 16)?

A. DEF estimates $43k of O&M costs for NPDES Program. This includes $40k for Whole Effluent Toxicity ("WET") testing as required at DEF stations with NPDES permits. It also includes $3k for consultant support in responding to agency feedback regarding the thermal study report that is anticipated to be submitted to the agency in December 2025.

Q. What costs does DEF expect to incur in 2026 for the Reclaimed Water Interconnection Program (Project No. 19)?

A. DEF estimates $2.2M of Capital costs for the for the engineering, materials, and construction of the new treatment system and associated piping. DEF estimates $60k of O&M costs for ongoing maintenance after the treatment system is fully operational.

Q. What costs does DEF expect to incur in 2026 for the Citrus Combined Cycle Water Treatment System Program (Project No. 21)?

A. DEF is forecasting $285k of Capital costs for material purchases, and construction of the treatment skid. DEF estimates $51k in O&M costs for operation of the treatment system, including general maintenance costs of the treatment system after it has been fully commissioned.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

ERIC SZKOLNYJ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20250007-EI

August 25, 2025

Q. Please state your name and business address.

A. My name is Eric Szkolnyj. My business address is 525 South Tryon Street, Charlotte, NC 28202.

Q. Have you previously filed testimony before this Commission in Docket No. 20250007-EI?

A. Yes. I provided direct testimony on March 31 , 2025, and July 28, 2025.

Q. Has your job description, education, background, or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida, LLC's ("DEF" or "Company") proposed compliance activities and 2026 estimated costs associated with the Coal Combustion Residual ("CCR") Rule, for

which the Company seeks recovery under the Environmental Cost Recovery Clause ("ECRC").

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portion of Exhibit No. (GPD-3) to Gary P. Dean's direct testimony:

- 42-5P page 23 of 26 – Coal Combustion Residual Rule

Q. What O&M costs does DEF expect to incur in 2026 for the Coal Combustion Residual Rule Program (Project No. 18)?

A. DEF is forecasting $1.2M in O&M costs for 2026. Various maintenance and repair work is required for the ash landfill to comply with the rule, including maintenance of the landfill cover, vegetation management, fugitive dust mitigation, weekly and annual inspections, and cleaning out the lined sedimentation pond and perimeter ditches which were installed as groundwater corrective measures. Additional corrective measures are being taken which include renting a crusher to accelerate ash removal, sealing portions of the landfill to minimize stormwater infiltration, and increased sampling frequency of surface water & sediment. DEF will also continue to perform the required ongoing groundwater monitoring for the ash landfill, which includes engineering, sampling, analysis, reporting, and additional actions related to the Legacy CCR rule including performing a Facility Evaluation Report (FER) Part 2 and physical examination of the facility. The 2026 O&M projection also includes the annual

preparation and validation of the financial reporting needed to comply with the Florida Department of Environmental Protection's adoption of the CCR Rule.

Q. What Capital costs does DEF expect to incur in 2026 for the Coal Combustion Residual Rule Program (Project No. 18)?

A. DEF does not expect capital expenditures in 2026.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

REGINALD ANDERSON

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20250007-EI

August 25, 2025

Q. Please state your name and business address.

A. My name is Reginald Anderson. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20250007-EI?

A. Yes. I provided direct testimony on March 31, 2025 and July 28, 2025.

Q. Has your job description, education, background, or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of ECRC-recoverable costs that will be incurred in 2026 for Duke Energy Florida, LLC's ("DEF" or "Company") environmental compliance programs under my responsibility. These

programs include the CAIR/CAMR Crystal River ("CR") Program (Project 7.4), Mercury and Air Toxics Standards (MATS) – Crystal River (CR) 4&5 (Project 17), Mercury and Air Toxics Standards (MATS) – Anclote Gas Conversion (Project 17.1), and Mercury & Air Toxics Standards (MATS) – Crystal River 1&2 Program (Project 17.2).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portions of Exhibit No. (GPD-3) to Gary P. Dean's direct testimony:

- 42-5P page 7 of 26 – Clean Air Interstate Rule (CAIR)
- 42-5P page 20 of 26 - MATS – CR4&5
- 42-5P page 21 of 26 - MATS – Anclote Gas Conversion
- 42-5P page 22 of 26 - MATS – CR1&2

Q. What O&M costs does DEF expect to incur in 2026 for the CAIR/CAMR Crystal River – Energy Program (Project 7.4)?

A. DEF estimates O&M costs of approximately $9.6M to support reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic, dibasic acid, and net gypsum sales/disposal) for use at the CR Energy Complex ("CREC") as outlined in DEF's Integrated Clean Air Compliance Plan.

Q. What O&M costs does DEF expect to incur in 2026 for the MATS Program – CR 4&5 (Project No. 17)?

A. DEF estimates O&M costs of approximately $162K for CR 4&5 MATS compliance. This estimate includes emissions testing, burner inspections, maintenance of emissions monitoring and control technologies, and reagent costs.

Q. Does this conclude your testimony?

A. Yes.