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August 27, 2019

**VIA: ELECTRONIC FILING**

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

Re: Proposed adoption of Rule 25-6.030, F.A.C., Storm Protection Plan and Rule 25-6.031, F.A.C., Storm Protection Plan Cost Recovery Clause, and proposed amendment or repeal of Rule 25-6.0143, F.A.C., Use of Accumulated Provision Accounts 228.1, 228.2, and 228.4, Rule 25-6.034, F.A.C., Standard of Construction, Rule 25-6.0341, F.A.C., Location of the Utility's Electric Distribution Facilities, Rule 25-6.0342, F.A.C., Electric Infrastructure Storm Hardening, Rule 25-6.0343, F.A.C., Municipal Electric Utility and Rural Electric Cooperative Reporting Requirements, Rule 25-6.0345, F.A.C., Safety Standards for Construction of New Transmission and Distribution Facilities, Rule 25-6.044, F.A.C., Continuity of Service, Rule 25-6.0455, F.A.C., Annual Distribution Service Reliability Report, Rule 25-6.061, F.A.C., Relocation of Poles, Rule 25-6.064, F.A.C., Contribution-in-Aid-of-Construction for Installation of New or Upgraded Facilities, Rule 25-6.077, F.A.C., Installation of Underground Distribution Systems within New Subdivisions, Rule 25-6.078, F.A.C., Schedule of Charges, Installation of Underground Distribution Systems within New Subdivisions, Rule 25-6.081, F.A.C., Construction Practices, and Rule 25-6.115, F.A.C., Facility Charges for Conversion of Existing Overhead Investor-owned Distribution Facilities; FPSC Docket No. 20190131-EI

Dear Mr. Teitzman:

Attached for filing in the above docket are Tampa Electric Company's Post-Workshop Comments for Staff's Second Workshop.

Thank you for your assistance in connection with this matter.

Sincerely,



Malcolm N. Means

MNM/pp  
Attachment

cc: Service List (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Proposed Adoption of Rule 25-6.030, F.A.C., )  
Storm Protection Plan and Rule 25-6.041, F.A.C., )  
Storm Protection Plan Cost Recovery Clause )  
\_\_\_\_\_ )

DOCKET NO. 20190131-EU

FILED: August 27, 2019

**TAMPA ELECTRIC COMPANY'S  
POST-WORKSHOP COMMENTS FOR STAFF'S SECOND WORKSHOP**

Tampa Electric Company (“Tampa Electric” or “the company”), submits the following Post-Workshop Comments on draft Rules 25-6.030 and 25-6.031, which were discussed at the Florida Public Service Commission’s (“Commission”) August 20, 2019 rule development workshop.<sup>1</sup>

**Background**

1. On June 11, 2019, the Commission issued a Notice of Development of Rulemaking announcing the Commission’s proposed adoption of Rule 25-6.030 (the “SPP Rule”) and Rule 25.6031 (the “SPP Clause Rule”) to implement Senate Bill 796 (“the Statute”).<sup>2</sup> Staff attached two initial drafts of those Rules to the Notice (“First Draft Rules”) (collectively “Rules”). On June 25, 2019, Staff hosted a rulemaking workshop to solicit comments from the public (“First Workshop”).<sup>3</sup> On July 15, 2019, Tampa Electric submitted a set of post-workshop comments (“First Post-Workshop Comments”) addressing the then-current drafts of the Rules as well as the issues raised at the first workshop.<sup>4</sup> On August 8, 2019, the Commission issued public notice for a second

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<sup>1</sup> See Notice of Staff Development Workshop, Doc. No. 07092-2019, filed August 8, 2019 in Docket No. 2019-0131-EU. Where these comments refer to the Rules, those references are to the latest drafts of the Rules as attached to the second workshop notice, unless otherwise specifically indicated.

<sup>2</sup> See Doc. No. 04845-2019, filed June 11, 2019 in Docket No. 20190131-EU. SB 796 is now codified at Section 366.96 of the Florida Statutes.

<sup>3</sup> See Doc. No. 05378-2019, filed July 8, 2019 in Docket No. 20190131-EU.

<sup>4</sup> See Doc. No. 05553-2019, filed July 15, 2019 in Docket No. 2019-0131-EU.

rulemaking workshop (“Second Workshop”). Staff attached updated drafts of the Rules to the second workshop notice (“Second Draft Rules”). These comments address the Second Draft Rules and are organized sequentially by Rule and Rule subsection, omitting subsections for which Tampa Electric has no comments.

### **General Comments**

2. Tampa Electric would first like to commend Staff for their work in developing the Second Draft Rules. The Second Draft Rules address many of the concerns raised by the Company and the other investor-owned utilities during and after the First Workshop. Specifically, the Company agrees with the addition of the defined term “storm protection program” – as distinguished from “storm protection project” – to the Rules. The Company believes the Second Draft Rules establish a fair and readily understandable method for implementing the statute and accomplishing the Legislature’s goals expressed therein. The Company believes, however, that there are still areas where small refinements would clarify the Rules and more effectively implement the statute.

### **The Storm Protection Plan Rule (Rule 25-6.030)**

#### **Rule 25-6.030(2)(a) – Definition of “Storm Protection Program”**

3. Tampa Electric’s First Post-Workshop Comments asserted that limiting storm protection programs and projects to “existing” facilities would eliminate certain cost-effective activities that could have significant reliability and resiliency benefits, such as adding additional poles to an existing line or adding ties between existing lines. In the Second Draft Rules, Staff added a definition of “storm protection program” in Rule 25-6.030(2)(a) which refers to “the enhancement of a specified portion of existing electric transmission or distribution facilities.” At the Second Workshop, Staff indicated that the word “enhancement” is intended to incorporate

the addition of new equipment and facilities to the existing grid. With this clarification, Tampa Electric no longer objects to the inclusion of the word “existing” in the Rules.

**Rule 25-6.030(2)(c) – Definition of “Transmission and Distribution Facilities”**

4. Tampa Electric agrees with adding the phrase “substations and related facilities” in the definition of “transmission and distribution facilities” as the Company requested in its First Post-Workshop Comments. At the Second Workshop, Staff pointed to the language contained in Second Draft Rule 25-6.030(3)(i), which lists “[a]ny other factors the utility requests the Commission to consider” as a required element of each utility’s Storm Protection Plan. Staff indicated that utilities could seek cost recovery for projects or programs addressing “facilities” other than those expressly listed in this definition through subsection (3)(i). With the addition of the language in subsection (3)(i) and Staff’s clarification at the Second Workshop, Tampa Electric is satisfied with the scope of the definition of “transmission and distribution facilities.” As long as these types of programs or projects further the goals of the Statute, they should be eligible for cost-recovery through the clause.

**Rule 25-6.030(3)(d)3**

5. Subsection 25-6.030(3)(d)3 requires each utility to provide a “description of any storm protection programs that were considered but not included in the Storm Protection Plan, and a description of why the program was not included.” Requiring the utilities to provide individualized narratives for each potential storm protection program that was considered in early stages of the planning process would be unduly burdensome. Tampa Electric believes that, to the extent this language is retained in the Rule, utilities should be allowed to satisfy this requirement by explaining the overall methodology utilized to develop and select storm

protection programs. If a program was not selected, it would be because the program did not meet the requirements of the methodology.

**Rule 25-6.030(3)(d)<sup>5</sup>**

6. Subsection (3)(d) requires the utilities to “provide a description of each proposed storm protection project” for the first three years of the utility’s Storm Protection Plan. As Tampa Electric explained at the workshop, the Company will prioritize and select projects based in part on reliability data. Tampa Electric’s Plan, therefore, will be based on the most recent data available at the time the Plan is developed. This is a sound method of selecting projects for the first year of the Plan, but the relevance of that reliability data will decrease over time as the data becomes more and more out of date. In other words, the reliability data used to select projects for Year 1 may not be the best basis for selecting projects for Year 3. Furthermore, costs change over time. Tampa Electric will use the best cost information available at the time it develops the Plan to project costs for Year 1, but that cost information may be inaccurate by the time the Company begins work on the Year 3 projects. Due to these realities of the Plan development process, Tampa Electric believes subsection (3)(d) should only require detailed project-level information for the first year.

**Rule 25-6.030(3)(g) – Estimated Rate Impacts**

7. At the Second Workshop, Florida Power & Light Company asked Staff to edit this subsection to refer to “typical” residential, commercial, and industrial customers. Tampa Electric agrees with this concept.

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<sup>5</sup> There are two subsections labeled as (3)(d) in Draft Rule 25-6.030. This comment refers to the second subsection (3)(d).

### **Rule 25-6.030(4) – Annual Status Report**

8. At the Second Workshop, Staff indicated that the utility Storm Protection Plans should include *all* storm hardening activities – not just those activities for which the utility plans to seek recovery through the SPP Clause. In other words, Storm Protection Plans will also include descriptions of activities that are currently carried out under the Storm Hardening Plans required by Rule 25-6.0342 of the Florida Administrative Code. Given this significant overlap between the Storm Protection Plan and the Storm Hardening Plan, Tampa Electric believes that the Commission should repeal the Storm Hardening Plan rule and the related annual reporting requirement. Otherwise, the annual status report required by Rule 25-6.030(4) will be largely duplicative of the annual Storm Hardening Plan report. Tampa Electric also agrees with the Office of Public Counsel’s comment at the Second Workshop that repeal of Rule 25-6.0342 should occur after the Rules become final.

9. Subsection (4)(a) requires the utilities to identify all “programs and projects completed or planned for completion.” As discussed at the Second Workshop, each utility’s Plan may include a large number of projects per year. If each annual report must include all completed projects from all past years, the document will quickly become cumbersome. As was also discussed at the Second Workshop, Tampa Electric is unable to accurately state which projects will be “planned for completion” in the later years of the ten-year Plan. The Company can, however, accurately state which projects will be “planned for completion” for the remainder of the calendar year in which the status report is filed. To address these concerns, Tampa Electric agrees with the suggestion made by Florida Power & Light Company at the Second Workshop that this phrase should refer to “programs and projects completed in the prior calendar year or planned for completion in the current calendar year.”

10. The Office of Public Counsel suggested an addition to Subsection (4)(a) that would require the utilities to explain the status of all incomplete projects in their annual status report. Tampa Electric has no objection to this concept, so long as the utilities can provide the status in terms of general categories such as “permitting in progress” or “land acquisition in progress” rather than through individualized narrative explanations. Again, Tampa Electric may include a large number of projects in its Plan for each calendar year, so the annual status report could become extremely burdensome and cumbersome if the Company is required to provide a lengthy narrative for each incomplete project.

11. Subsection (4)(b) requires utilities to provide actual and estimated rate impacts at the project level. At the Second Workshop, Staff indicated that this is tied to the requirement in the Statute for the Commission to provide an annual report to the Legislature. The Statute requires the Commission’s annual report to include “rate impacts associated with completed activities as compared to the estimated...rate impacts for those activities...” §336.96(1), Fla. Stat. Tampa Electric believes that the intent of this language is that the Commission should provide the Legislature with meaningful information at the program level or even the Plan level. Calculation of actual and estimated rate impacts at the project level would not result in useful information. As the utilities explained at the Second Workshop, the Plans may include many individual projects each year, some of which have lower costs and rate impacts that are below the lowest significant digit of a particular rate. The utilities should have the latitude to calculate rate impacts based on the actual costs of all completed “activities” meaning all completed projects and/or completed programs (if any), rather than at the individual project level.

## **The SPP Clause Rule (Rule 25-6.031)**

### **Rule 25-6.031(2)**

12. As currently drafted, Rule 25-6.031(2) would bar utilities from filing a SPP Clause petition until after their Storm Protection Plan is approved by final Commission order. The Statute gives the Commission up to 180 days to approve utility Storm Protection Plans after they are filed. *See* § 366.96(5), Fla. Stat. Consequently, even if a utility files a Plan in January, the Commission may not approve the Plan until the middle of the year. If the Commission were to follow a schedule similar to the nuclear cost recovery clause schedule – with a hearing in July or August – there would be no SPP Clause hearing in years in which the utilities file Plans for approval. To address this eventuality, Staff should edit the first sentence of Rule 25-6.031(2) to state that a utility may file its SPP Clause petition after it files its Plan.

### **Rule 25-6.031(6)(a)**

13. Tampa Electric believes this subsection should also state that the utility's costs incurred in developing its Storm Protection Plan are recoverable. Preparation of the Plan may involve incremental labor costs from the addition of new employees and/or outside vendors who would be hired for the express purpose of developing the Plan. These are costs that Tampa Electric and other companies may incur as a direct result of this rulemaking, and as such those costs are not already included in base rates.

### **Edits to Draft Rules 25-6.030 and 25-6.031**

14. Attached hereto are proposed amendments to draft Rules 25-6.030 and 25-6.031, reflecting and implementing the matters discussed in these post-workshop comments.



WHEREFORE, Tampa Electric Company submits the foregoing as its Post-Workshop Comments regarding the Second Draft Rules and various issues discussed at the June 25, 2019 rule development workshop in this proceeding.

DATED this 27<sup>th</sup> day of August 2019

Respectfully submitted,



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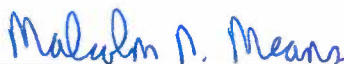
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Post-Workshop Comments, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 27th day of August, 2019 to the following:

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| <p>Mr. Andrew King<br/>Office of General Counsel<br/>Florida Public Service Commission<br/>2540 Shumard Oak Boulevard<br/>Tallahassee, FL 32399-0850<br/><a href="mailto:aking@psc.state.fl.us">aking@psc.state.fl.us</a></p> <p>Mr. J. R. Kelly<br/>Mr. Charles Rehwinkel<br/>Office of Public Counsel<br/>c/o The Florida Legislature<br/>111 West Madison Street, Room 812<br/>Tallahassee, FL 32399-400<br/><a href="mailto:kelly.jr@leg.state.fl.us">kelly.jr@leg.state.fl.us</a><br/><a href="mailto:rehwinkel.charles@leg.state.fl.us">rehwinkel.charles@leg.state.fl.us</a></p> <p>Mr. Ken Rubin<br/>Florida Power &amp; Light Company<br/>700 Universe Boulevard<br/>Juno Beach, FL 33408<br/><a href="mailto:ken.rubin@fpl.com">ken.rubin@fpl.com</a></p> <p>Mr. Kenneth A. Hoffman<br/>Florida Power &amp; Light Company<br/>215 S. Monroe Street, Suite 810<br/>Tallahassee, FL 32301<br/><a href="mailto:ken.hoffman@fpl.com">ken.hoffman@fpl.com</a></p> <p>Mr. Jon C. Moyle, Jr.<br/>Moyle Law Firm<br/>118 North Gadsden Street<br/>Tallahassee, FL 32301<br/><a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a></p> | <p>Mr. Russell A. Badders<br/>Vice President &amp; Associate General Counsel<br/>Gulf Power Company<br/>One Energy Place<br/><a href="mailto:Russell.Badders@nexteraenergy.com">Russell.Badders@nexteraenergy.com</a></p> <p>Mr. Ken Plante, Coordinator<br/>Joint Administrative Procedures Committee<br/>680 Pepper Building<br/>111 W. Madison Street<br/>Tallahassee, FL 32399<br/><a href="mailto:joint.admin.procedures@leg.state.fl.us">joint.admin.procedures@leg.state.fl.us</a></p> <p>Mr. Jeff Foster<br/>Duke Energy Florida<br/>106 E. College Avenue-Suite 800<br/>Tallahassee, FL 32301-7240<br/><a href="mailto:jeff.foster@duke-energy.com">jeff.foster@duke-energy.com</a></p> <p>Mr. Robert Scheffel Wright<br/>Gardner, Bist, Bowden, Bush, Dee,<br/>LaVia &amp; Wright, P.A.<br/>1300 Thomaswood Drive<br/>Tallahassee, FL 32308<br/><a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a></p> <p>Ms. Beth Keating<br/>Gunster, Yoakley &amp; Stewart, P.A.<br/>215 S. Monroe St., Suite 601<br/>Tallahassee, FL 32301<br/><a href="mailto:bkeating@gunster.com">bkeating@gunster.com</a></p> <p style="text-align: center;"><br/>_____<br/>ATTORNEY</p> |
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1                    **25-6.030 Storm Protection Plan.**

2                    (1) Application and Scope. Each investor-owned electric utility (utility) must file a petition  
3 with the Commission for the approval of a Transmission and Distribution Storm Protection  
4 Plan (Storm Protection Plan) that covers the utility’s immediate 10-year planning period. Each  
5 utility must file, for Commission approval, an updated Storm Protection Plan at least every 3  
6 years.

7                    (2) For the purpose of this rule, the following definitions apply:

8                    (a) “Storm protection program” – a category or type of activity that is undertaken to  
9 enhance the utility’s existing infrastructure for the purpose of reducing restoration costs,  
10 reducing outage times, and improving overall service reliability.

11                   (b) “Storm protection project” – a specific activity within a storm protection program  
12 designed for the enhancement of a specified portion of existing electric transmission or  
13 distribution facilities for the purpose of reducing restoration costs, reducing outage times, and  
14 improving overall service reliability.

15                   (c) “Transmission and distribution facilities” – all utility owned poles and fixtures, towers  
16 and fixtures, overhead conductors and devices, substations and related facilities, land and land  
17 rights, roads and trails, underground conduits, and underground conductors.

18                   (3) Contents of the Storm Protection Plan. For each Storm Protection Plan, the following  
19 information must be provided:

20                   (a) A description of how implementation of the proposed Storm Protection Plan will  
21 strengthen electric utility infrastructure to withstand extreme weather conditions by promoting  
22 the overhead hardening of electrical transmission and distribution facilities, the  
23 undergrounding of certain electrical distribution lines, and vegetation management.

24                   (b) A description of how implementation of the proposed Storm Protection Plan will  
25

1 reduce restoration costs and outage times associated with extreme weather events and improve  
2 overall service reliability.

3 (c) A description of the utility’s service area, including areas prioritized for enhancement  
4 and any areas where the utility has determined that enhancement of the utility’s existing  
5 transmission and distribution facilities would not be feasible, reasonable, or practical. Such  
6 description must include a general map, number of customers served within each area, and the  
7 utility’s reasoning for prioritizing certain areas for enhanced performance and for designating  
8 other areas of the system as not feasible, reasonable, or practical.

9 (d) A description of each proposed storm protection program that includes:

- 10 1. A description of how each proposed storm protection program is designed to enhance  
11 the utility’s existing transmission and distribution facilities including an estimate of the  
12 resulting reduction in outage times and restoration costs due to extreme weather events;  
13 2. If applicable, the actual or estimated start and completion dates of the program;  
14 3. A description of any storm protection programs that were considered but not included in  
15 the Storm Protection Plan, and an explanation for why the program was not included;  
16 4. A cost estimate including capital and operating expenses, both fixed and variable;  
17 5. A comparison of the costs identified in subparagraph (3)(d)4. and the benefits identified  
18 in subparagraph (3)(d)1.; and  
19 6. A description of the criteria used to select and prioritize proposed storm protection  
20 programs.

21 (d) For ~~each of the first three years inof~~ a utility’s Storm Protection Plan, the utility must  
22 provide a description of each proposed storm protection project that includes:

- 23 1. The actual or estimated construction start and completion dates;  
24 2. A description of the affected existing facilities, including number and type(s) of  
25 customers served, historic service reliability performance during extreme weather events, and

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- 1 how this data was used to prioritize the proposed storm protection project; and
- 2 3. A cost estimate including capital and operating expenses, both fixed and variable; and
- 3 4. A description of the criteria used to select and prioritize proposed storm protection
- 4 projects.
- 5 (e) For each of the first three years in a utility’s Storm Protection Plan, the utility must
- 6 provide a description of its proposed vegetation management activities including:
- 7 1. The projected locations and frequency;
- 8 2. The projected miles of affected transmission and distribution overhead facilities;
- 9 3. The estimated annual labor and equipment costs for both utility and contractor
- 10 personnel; and
- 11 4. An description of how the vegetation management activity will reduce outage times and
- 12 restoration costs due to extreme weather events.
- 13 (f) An estimate of the annual jurisdictional revenue requirements for each year of the
- 14 Storm Protection Plan.
- 15 (g) An estimate of rate impacts for each of the first three years of the Storm Protection
- 16 Plan for ~~typical~~ residential, commercial, and industrial customers.
- 17 (h) A description of any implementation alternatives that could mitigate the resulting rate
- 18 impact for each of the first three years of the proposed Storm Protection Plan.
- 19 (i) Any other factors the utility requests the Commission to consider.
- 20 (4) By June 1, each utility must submit to the Commission Clerk an annual status report on
- 21 the utility’s Storm Protection Plan programs and projects. The annual status report shall
- 22 include:
- 23 (a) Identification of all Storm Protection Plan programs and projects completed ~~in the prior~~
- 24 ~~calendar year~~ or planned for completion ~~in the current calendar year~~;
- 25 (b) Actual costs and rate impacts associated with completed ~~programs and projects~~

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1 activities under the Plan as compared to the estimated costs and rate impacts for those  
2 programs and projects activities; and  
3 (c) Estimated costs and rate impacts associated with programs and projects planned for  
4 completion during the next year of the Storm Protection Plan.  
5 *Rulemaking Authority 366.96, FS. Law Implemented 366.96, FS. History–New \_\_\_\_\_.*  
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1     **25-6.031 Storm Protection Plan Cost Recovery Clause.**

2     (1) Application and Scope. This rule applies to each investor-owned electric utility  
3 (utility).

4     (2) After ~~the Commission has issued a final order approving a utility's~~ a utility files a  
5 Transmission and Distribution Storm Protection Plan (Storm Protection Plan), a utility may  
6 file a petition for recovery of associated costs through the Storm Protection Plan cost recovery  
7 clause. The utility's petition shall be supported by testimony that provides details on the  
8 annual Storm Protection Plan implementation activities and associated costs, and how those  
9 activities and costs are consistent with its approved Storm Protection Plan.

10     (3) An annual hearing to address petitions for recovery of Storm Protection Plan costs will  
11 be limited to determining the reasonableness of projected Storm Protection Plan costs, the  
12 prudence of actual Storm Protection Plan costs incurred by the utility, and to establish Storm  
13 Protection Plan cost recovery factors consistent with the requirements of this rule.

14     (4) Deferred accounting treatment. Storm Protection Plan cost recovery clause true-up  
15 amounts shall be afforded deferred accounting treatment at the 30-day commercial paper rate.

16     (5) Subaccounts. To ensure separation of costs subject to recovery through the clause, the  
17 utility filing for cost recovery shall maintain subaccounts for all items consistent with the  
18 Uniform System of Accounts prescribed by this Commission, pursuant to Rule 25-6.014,  
19 F.A.C.

20     (6) Recoverable costs.

21     (a) The utility's petition for recovery of costs associated with its Storm Protection Plan  
22 may include costs incurred after the filing of the utility's Storm Protection Plan ~~and costs~~  
23 incurred by the utility in developing its Storm Protection Plan.

24     (b) Storm Protection Plan costs recoverable through the clause shall not include costs  
25 recovered through the utility's base rates or any other cost recovery mechanism.

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1     (c) The utility may recover the annual depreciation expense on capitalized Storm  
2     Protection Plan expenditures using the utility's most recent Commission-approved  
3     depreciation rates. The utility may recover a return on the undepreciated balance of the costs  
4     calculated at the utility's weighted average cost of capital using the return on equity most  
5     recently approved by the Commission.

6     (7) Pursuant to the order establishing procedure in the annual cost recovery proceeding, a  
7     utility shall submit the following for Commission review and approval as part of its cost  
8     recovery filings:

9         (a) Final True-Up for Previous Year. The utility shall submit its final true-up of Storm  
10        Protection Plan revenue requirements based on actual costs for the prior year and previously  
11        filed costs and revenue requirements for such prior year and a description of the work actually  
12        performed during such year.

13        (b) Estimated True-Up for Current Year. The utility shall submit its actual/estimated true-  
14        up of Storm Protection Plan revenue requirements based on a comparison of current year  
15        actual/estimated costs and the previously-filed projected costs and revenue requirements for  
16        such current year and a description of the work projected to be performed during such year.

17        (c) Projected Costs for Subsequent Year. The utility shall submit its projected Storm  
18        Protection Plan costs and revenue requirements for the subsequent year and a description of  
19        the work projected to be performed during such year.

20        (d) True-Up of Variances. The utility shall report observed true-up variances including  
21        sales forecasting variances, changes in the utility's prices of services and/or equipment, and  
22        changes in the scope of work relative to the estimates provided pursuant to subparagraphs  
23        (7)(b) and (7)(c). The utility shall also provide explanations for variances regarding the  
24        implementation of the approved Storm Protection Plan.

25        (e) Proposed Storm Protection Plan Cost Recovery Factors. The utility shall provide the  
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existing law.



1 calculations of its proposed factors and effective 12-month billing period  
2 (8) Recovery of costs under this rule does not preclude a utility from proposing inclusion  
3 of future Storm Protection Plan costs in base rates in a subsequent rate proceeding.  
4 *Rulemaking Authority 366.96, FS. Law Implemented 366.96, FS. History—New \_\_\_\_\_.*  
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