AUSLEY MCMULLEN

Attorneys and Counselors at Law
123 South Calhoun Street
P.O. Box 391 32302
Tallahassee, FL 32301

P: (850) 224-9115
F: (850) 222-7560

ausley.com

May 1, 2025

VIA: ELECTRONIC FILING

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

Re: Storm Protection Plan Cost Recovery Clause
FPSC Docket No. 20250010-EI

Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Tampa Electric Company is the Prepared Direct Testimony of Kevin E. Palladino and Exhibit No. KEP-2.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

MNM/bml
Attachment
cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of May 2025 to the following:

Daniel Dose
Jennifer Crawford
Shaw Stiller
Office of General Counsel
Florida Public Service Commission
Room 390L – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
ddose@psc.state.fl.us
jcrawfor@psc.state.fl.us
sstiller@psc.state.fl.us
discovery-gcl@psc.state.fl.us

Walter Trierweiler
Charles Rehwinkel
Ms. Patricia A. Christensen
Mary Wessling
Octavio Ponce
Austin Watrous
Office of Public Counsel
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
Trierweiler.Walt@leg.state.fl.us
Rehwinkel.charles@leg.state.fl.us
christensen.patty@leg.state.fl.us
wessling.mary@leg.state.fl.us
ponce.octavio@leg.state.fl.us
watrous.austin@leg.state.fl.us

Matthew R. Bernier
Robert Pickels
Stephanie A. Cuello
Duke Energy Florida, LLC
106 E. College Avenue, Suite 800
Tallahassee, FL 32301-7740
matthew.bernier@duke-energy.com
Robert.pickels@duke-energy.com
stephanie.cuello@duke-energy.com
FLRegulatoryLegal@duke-energy.com

Kenneth A. Hoffman
Florida Power & Light Company
134 W. Jefferson Street
Tallahassee, FL 32301
ken.hoffman@fpl.com

Christopher T. Wright
David M. Lee
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
christopher.wright@fpl.com
david.lee@fpl.com

Jon C. Moyle, Jr.
Moyle Law Firm, P.A.
118 N. Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
mqualls@moylelaw.com

James W. Brew
Laura Wynn Baker
Sarah B. Newman
Stone Mattheis Xenopoulos & Brew, P.C.
1025 Thomas Jefferson Street, NW
Ste. 800 West
Washington, D.C. 20007-5201
jbrew@smxblaw.com
lwb@smxblaw.com
sbn@smxblaw.com

Dianne M. Triplett
Duke Energy Florida, LLC
299 First Avenue North
St. Petersburg, FL 33701
dianne.triplett@duke-energy.com

Mike Cassel
Florida Public Utilities Company
208 Wildlight Avenue
Yulee, FL 32097
mcassel@fpuc.com

Beth Keating
Gunster Law Firm
215 South Monroe St., Suite 601
Tallahassee, FL 32301
bkeating@gunster.com

Michelle Napier
Phuong Nguyen
Florida Public Utiltities Company
1635 Meathe Drive
West Palm Beach, FL 33411
mnapier@fpuc.com
pnguyen@chpk.com

Peter J. Mattheis
Michael K. Lavanga
Joseph R. Briscar
Stone Law Firm
1025 Thomas Jefferson St., NW
Suite 800 West
Washington, DC 20007-5201
pjm@smxblaw.com
mkl@smxblaw.com
jrb@smxblaw.com

ATTORNEY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250010-EI

IN RE: STORM PROTECTION PLAN COST RECOVERY CLAUSE

TESTIMONY AND EXHIBIT

OF

KEVIN E. PALLADINO

FILED: May 1, 2025

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KEVIN E. PALLADINO

Q. Please state your name, address, occupation, and employer.

A. My name is Kevin E. Palladino. My business address is 5321 Hartford Street, Tampa, Florida 33619. I am employed by Tampa Electric Company ("Tampa Electric" or "the company") as Manager Storm Protection Plan Engineering and Customer Outreach.

Q. Please describe your duties and responsibilities in that position.

A. My duties and responsibilities include the governance and oversight of Tampa Electric's Storm Protection Plan ("SPP" or "the Plan") development and implementation. This includes leading the development of the SPP, prioritization of projects within each of the programs, development of project and program costs and overall implementation of the SPP. Organizationally, Tampa Electric employees responsible for management and

implementation of the Vegetation Management, Feeder Hardening, Distribution Lateral Undergrounding, Distribution Storm Surge Hardening, and Transmission Asset Upgrade programs, as well as the SPP warehouse, report through my organization.

Q. Please describe your educational background and professional experience.

A. I have a bachelor's degree in electrical engineering and a master's degree in electrical engineering from the University of South Florida. I have ten years of service with Tampa Electric working in Distribution Design and Engineering.

Q. What is the purpose of your direct testimony in this proceeding?

A. The purpose of my direct testimony is to describe each Storm Protection Plan ("SPP") Program included in the company's approved 2022-2031 SPP and proposed 2026-2035 SPP. This will include a description of each SPP program, a summary of project counts and program costs, and how project-level costs were developed for the SPP projects and activities for 2025 and 2026. I will also explain how the company

developed the projected capital expenditures and operations and maintenance ("O&M") costs for the 2025-2026 period to be recovered in Tampa Electric's Storm Protection Plan Cost Recovery Clause ("SPPCRC").

Q. Has Tampa Electric proposed any new Storm Protection Programs for SPPCRC cost recovery for 2026 that were not included in the company's 2022-2031 SPP?

A. Yes. Tampa Electric proposed a new program called Distribution Storm Surge Hardening in its proposed 2026-2035 SPP, filed on January 15, 2025, in Docket No. 20250016-EI. If approved, the company will begin cost recovery for this new program in 2026.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. Exhibit No. KEP-2, entitled, "Exhibit of Kevin E. Palladino" was prepared under my direction. It consists of the following eight documents:

- Document No. 1 provides Tampa Electric's Distribution Lateral Undergrounding Program's 2025-2026 Project List and Summary of Costs.
- Document No. 2 provides Tampa Electric's Transmission Asset Upgrades Program's 2025-2026

Project List and Summary of Costs.

- Document No. 3 provides Tampa Electric's Substation Extreme Weather Hardening Program's 2025-2026 Project List and Summary of Costs.
- Document No. 4 provides Tampa Electric's Distribution Overhead Feeder Hardening Program's 2025-2026 Project List and Summary of Costs.
- Document No. 5 provides Tampa Electric's Distribution Storm Surge Hardening Program's 2025-2026 Project List and Summary of Costs.
- Document No. 6 provides Tampa Electric's Vegetation Management Program's 2025-2026 Activities and Summary of Costs.
- Document No. 7 provides Tampa Electric's Infrastructure Inspections Program's 2025-2026 Activities and Summary of Costs.
- Document No. 8 provides Tampa Electric's Common Storm Protection Plan 2025-2026 Activities and Summary of Costs.

Cost Estimate Methodology

Q. How was the cost estimate developed for each of the SPP projects for 2025 and 2026?

A. Project cost estimates are completed in two phases.

Initially, a prioritization model provided by a third-party consultant provides a cost estimate based on a set of assumptions. Those assumptions are based on internal historical data, an internal cost estimation tool, and information obtained from industry sources with experience in this type of work. The combined data set used for modeling represents the company's most current cost data for both unit rates and activity rates for each type of asset. The company then supplements this data with project and cost information obtained from active and completed projects at the date of the analysis.

As the projects are initiated, designed, fully scoped and materials are ordered, the company and the contractor partners develop a more refined cost estimate.

The company's 2025 and 2026 cost estimates use the projected costs from the model for all new projects. For any active projects or projects that were part of the company's previous SPP work, the more refined cost estimates from actual design work are used.

Q. Does each project have its own unique cost estimate profile?

A. Yes, each project is assigned characteristics based on its

location, the number of phases, the number of customers, and the number and type of assets to be hardened. These characteristics directly affect the required volume of work, the number, and types of assets within the project scope, and the activity rate that is used for the project-level cost estimate.

Distribution Lateral Undergrounding

Q. Please provide a description of the Distribution Lateral Undergrounding Program("DLU").

A. Tampa Electric's DLU program converts existing overhead distribution lateral facilities to underground to increase the resiliency and reliability of the distribution system serving the company's customers during extreme weather events.

Q. How many DLU projects are planned for 2025 and 2026?

A. There are 337 DLU projects planned for 2025, and 131 DLU projects planned for 2026. The project list and costs are detailed in my Exhibit No. KEP-2, Document No. 1.

Q. Are these project counts the same as what the company included in its approved 2022-2031 SPP for 2025 and 2026?

A. No. The approved 2022-2031 SPP estimated 538 projects for 2025 and 471 for 2026. Tampa Electric is projecting fewer projects in 2025 and 2026 due to the following: 1) the company reduced the targeted number of miles converted in 2025 and 2026 from 111 miles to 73 miles (a 35 percent reduction over the 10-year SPP period) and 110 miles to 87 miles (a 21 percent reduction over the 10-year SPP period), respectively. Tampa Electric reduced the mileage as a way to offset the increasing costs of labor, equipment, and boring associated with this program; 2) Tampa Electric has established a sufficient backlog of engineering projects to support construction. Achieving this backlog level has allowed for a reduction in active projects in the engineering phase.

Q. What are the total projected capital and O&M expenditures for DLU in 2025 and 2026?

A. The 2025 projected capital expenditures are $122.9 million, and the 2025 projected O&M expenditures are $1.4 million. The 2026 projected capital expenditures are $123.9 million, and the 2026 projected O&M expenditures are $0.3 million.

Q. How were the cost estimates developed for the DLU projects?

A. Cost estimates for the DLU projects were developed using the methodology described above.

Q. Are the DLU project costs for 2025 and 2026 the same as what the company included in its approved 2022-2031 SPP?

A. No. Since the filing of the company's approved 2022-2031 SPP in November 2022, the company has continued to experience cost increases. The company expects the upward pressure on labor, equipment, and boring costs to continue. To offset some of these costs, Tampa Electric has lowered its target miles for undergrounding in 2025 from 111 miles to 73 miles (a reduction of 35 percent) and in 2026 110 miles to 87 miles (a reduction of 21 percent).

Transmission Asset Upgrades

Q. Please provide a description of the Transmission Asset Upgrades Program ("TAU").

A. The TAU Program proactively and systematically replaces the company's remaining wood transmission poles with non-wood material.

Q. How many TAU projects are planned for 2025 and 2026?

A. In 2025, The company will initiate 10 new projects and continue work on prior year projects to obtain an annual total goal of 471 poles installed. In 2026, five new projects and continued work from prior year projects will be done to obtain an annual total goal of 477 poles installed. The project list and costs are detailed in my Exhibit No. KEP-2, Document No. 2.

Q. Are these project counts the same as what the company included in its approved 2022-2031 SPP for 2025 and 2026?

A. Yes. The project counts in the company's approved 2022-2031 SPP reflected 10 projects in 2025 and five projects in 2026.

Q. What are the total projected capital and O&M expenditures for TAU in 2025 and 2026?

A. The 2025 projected capital expenditures are $24.9 million, and the 2025 projected O&M expenditures are $0.6 million. The 2026 projected capital expenditures are $17.3 million, and the 2026 projected O&M expenditures are $0.7 million.

Q. How were the cost estimates developed for each of TAU projects?

A. The company has reactively replaced wood transmission poles that fail an inspection with non-wood material for many years. Because of these reactive replacements, the company has developed an extensive set of historical data for transmission pole replacements and upgrades. The historical data was used as a foundation for the project-level costs estimates. These historical costs combined with recent work on the program build up to an updated cost estimate that reflects current trends.

Q. Are the TAU project costs for 2025 and 2026 the same as what the company included in its approved 2022-2031 SPP?

A. No. The projected costs increased for TAU in 2026 due in part to the efforts required to complete transfers of underground distribution wire on the older wood poles to the new non-wood poles. Some of this work was not completed in previous years when the new non-wood poles were replaced. The company is actively working through these remaining activities to close these projects out. Tampa Electric also reallocated one million dollars from the 2026 budget to the 2025 budget to expedite replacement of wood poles based on the company's experience with Hurricane Milton in 2024, which caused substantial damage to wood transmission poles.

Substation Extreme Weather Hardening

Q. Please provide a description of the Substation Extreme Weather Hardening Program ("SEW").

A. The SEW program hardens and protects the company's substation assets that are vulnerable to flooding or storm surge.

Q. How many SEW projects are planned for 2025 and 2026?

A. There are six projects planned to be in-progress during 2025 and five in 2026. The project list and costs are provided in my Exhibit No. KEP-2, Document No. 3.

Q. Are these the same number of projects that were included in the company's approved 2022-2031 SPP, for 2025 and 2026?

A. No. In response to the impacts from Hurricanes Helene and Milton in 2024, the company is planning to harden additional substations in 2025 and 2026, as described in its proposed 2026-2035 SPP.

Q. What are the total estimated capital and O&M expenditures for SEW in 2025 and 2026?

A. The 2025 projected capital expenditures are $6.3 million, and the 2026 projected capital expenditures are $7.9 million. There are no projected O&M expenditures for 2025 and 2026.

Q. Are the SEW project costs for 2025 and 2026 the same as what the company included in its approved 2022-2031 SPP?

A. No. Due to the impact of the 2024 Hurricane season, and the historical flooding events that took place in several of the company's substations, Tampa Electric is proposing to increase the pace of the SEW program in the proposed 2026-2035 SPP to provide much needed resilience from storm surge and freshwater intrusion at vulnerable substations.

Distribution Overhead Feeder Hardening

Q. Please provide a description of the Distribution Overhead Feeder Hardening Program("FH").

A. This program includes strategies to further enhance the resiliency and reliability of the distribution network by hardening the grid through feeder strengthening, feeder sectionalization and automation to minimize interruptions and reduce customer outages during extreme weather events and abnormal system conditions.

Q. How many FH projects are planned for 2025 and 2026?

A. Tampa Electric plans for 78 projects in 2025 and 92 in 2026. The project list and costs are provided in my Exhibit No. KEP-2, Document No. 4.

Q. Are these project counts the same as what the company included in the company's approved 2022-2031 SPP for 2025 and 2026?

A. No. The project counts have increased compared to the approved 2022-2031 SPP. Project counts for 2025 and 2026 include engineering and construction work carried over from previous years and projects started in 2024. The amount of work in progress was therefore greater than projects originally scheduled for 2025 and 2026 alone.

Q. What are the projected capital and O&M expenditures for FH in 2025 and 2026?

A. The 2025 projected capital expenditures are $30.3 million, and the 2025 projected O&M expenditures are $1.0 million. The 2026 projected capital expenditures are $25.3 million, and the 2026 projected O&M expenditures are $1.0 million.

Q. How were the cost estimates developed for each of the FH projects for 2025 and 2026?

A. Cost estimates for the FH projects were developed using the methodology described above.

Q. Are the FH project costs for 2025 and 2026 the same as what the company included in its approved 2022-2031 SPP?

A. No. The 2025 estimate is the same as the company's approved 2022-2031 SPP filing, but the 2026 estimate has been reduced from $30 million to $25 million. Tampa Electric is proposing to decrease the estimated costs for 2026 in order to offset the increase in the cost of labor, materials, and equipment associated with this program since the filing of the approved 2022-2031 SPP.

Distribution Storm Surge Hardening

Q. Please provide a description of the newly proposed Distribution Storm Surge Hardening Program ("DSSH").

A. Tampa Electric's DSSH will upgrade the live front switchgear in flood zones A through C to a submersible/water-resistant unit and replace the secondary bushings on pad-mounted transformers with an insulated

water-resistant unit. This work will make this vital equipment more resistant to water intrusion. This project mitigate the need for complete and more costly replacement of these units which, in turn, will reduce restoration costs outage times. Additional information regarding this new Program is provided in Tampa Electric's proposed 2026-2035 SPP.

Q. How many DSSH projects are planned for 2025 and 2026?

A. There are no DSSH projects planned for 2025, and one project planned in 2026. The project and cost are detailed in my Exhibit No. KEP-2, Document No. 5.

Q. What are the total projected capital and O&M expenditures for DSSH in 2025 and 2026?

A. The expenditures for DSSH will begin in 2026 with the first project. Projected capital expenditures are $0.2 million and there are no projected O&M expenditures for 2026.

Q. How were the cost estimates developed for each of these components?

A. Tampa Electric performed its own in-house analysis of the

potential costs and benefits and prioritization of projects. Costs were developed utilizing a mix of updated rates for engineering and construction services to reflect the latest market conditions and historical averages for this type of work.

Vegetation Management

Q. Can you please provide a description of the Vegetation Management ("VM") Program?

A. The VM Program consists of five VM initiatives, including:

- Distribution Four-Year Cycle VM
- Supplemental Distribution Circuit VM
- Mid-Cycle Distribution VM
- Reactive VM
- Transmission VM

Q. Does this represent the same initiatives the company included in its approved 2022-2031 SPP for 2025 and 2026?

A. Yes.

Q. What level of activity are you projecting for each VM initiative?

A. In 2025, the company projects the following activity:

- Distribution VM: 1,513 miles and 215,433 customers
- Supplemental Distribution Circuit VM: 500 miles and 44,366 customers
- Mid-Cycle Distribution VM: 1,181 miles and 176,769 customers
- Transmission VM: 530 miles

These activities and costs are provided in my Exhibit No. KEP-2, Document No. 6.

In 2026, the company projects the following VM initiatives:

- Distribution VM: 1,513 miles and 220,224 customers
- Supplemental Distribution Circuit VM: 500 miles and 57,428 customers
- Mid-Cycle Distribution VM: 1,403 miles and 193,639 customers
- Transmission VM: 530 miles

These activities and costs are provided in my Exhibit No. KEP-2, Document No. 6.

Q. Does this represent the same projected activity levels the company included in its approved 2022-2031 SPP, for 2025 and 2026?

A. No. In the company's proposed 2026-2035 SPP, the Supplemental initiative is decreasing from 700 to 500 annual miles and Mid-Cycle initiative is increasing from 1,000 to approximately 1,200 annual miles.

Q. Are the costs of all VM initiatives recovered through the SPPCRC?

A. No. The costs of reactive (or unplanned) VM on both the distribution and transmission system are not recovered through the SPPCRC.

Q. What are the total estimated capital and O&M expenditures for VM?

A. For 2025, actual/estimated SPPCRC O&M expenditures are:

- Initiative 1 (Four-Year): $14.0 million
- Initiative 2 (Supplemental): $3.5 million
- Initiative 3 (Mid-Cycle): $6.5 million
- Initiative 5 (Transmission): $4.1 million

For 2026, projected SPPCRC O&M expenditures are:

- Initiative 1 (Four-Year): $13.3 million
- Initiative 2 (Supplemental): $5.0 million
- Initiative 3 (Mid-Cycle): $6.8 million

- Initiative 5 (Transmission): $4.0 million

There are no capital VM expenditures.

Q. How were the cost estimates developed for each of the VM initiatives for 2025 and 2026?

A. The company engages a third-party consultant to assist in the development of the distribution VM initiatives. This includes the development of the level of incremental work and the cost for each initiative using the company's historical VM costs combined with estimated resource needs and mileage.

Q. Are the VM costs for 2025 and 2026 the same as what was included in the company's approved 2022-2031 SPP?

A. Yes. The overall costs for the VM program are approximately the same. Due to the change in activity levels described above, costs did decrease for the Four-Year and Supplemental initiatives but were offset by increases in the Mid-Cycle and Transmission initiatives.

Infrastructure Inspections

Q. Please provide a description of the Infrastructure

Inspections Program.

A. This SPP program involves the inspections performed on the company's transmission and distribution infrastructure including all wooden distribution and transmission poles, transmission structures and substations, as well as the audit of all joint use attachments.

Q. How many infrastructure inspection projects does the company plan to complete in 2025 and 2026?

A. The number of inspections, by type, planned for 2025 and 2026 are as follows:

		2025	2026
Distribution	Wood Pole	35,625	35,625
Transmission	Wood Pole/Groundline	122	326
Transmission	Ground Patrol (circuits)	218	218
Transmission	Aerial Infrared Patrol (circuits)	218	218
Distribution	Substations	524	524
Transmission	Substations	414	414

These activities and costs are provided in my Exhibit No. KEP-2, Document No. 7.

Q. What are the total estimated capital and O&M expenditures for this Program?

A. For 2025, the projected O&M expenditures are:

- Distribution Inspections: $1.4 million
- Transmission Inspections: $0.4 million
- Substation Inspections: $0.2 million

For 2026, projected O&M expenditures are:

- Distribution Inspections: $1.5 million
- Transmission Inspections: $0.4 million
- Substation Inspections: $0.2 million

There are no capital expenditures for infrastructure inspection.

Q. How were the cost estimates developed for each of the inspection types for 2025 and 2026?

A. The cost estimate for each inspection type is based on projected activity and historical spending.

Q. Are the infrastructure inspection costs for 2025 and 2026 the same as what the company included in its approved 2022-2031 SPP?

A. No. When the previous contract for infrastructure inspection work expired in December of 2023, the company

sought competitive market rates through a Request for Proposal ("RFP") process. As a result, the new rates for this work have increased compared to the approved 2022-2031 SPP.

LEGACY STORM HARDENING INITIATIVES

Q. What are the legacy storm hardening initiatives?

A. These are storm hardening activities that were mandated by the Commission as components of the company's prior storm hardening plan that was approved by the Commission in Order No. PSC-2019-0302-PAA-EI on July 29, 2019.

Q. Are the legacy storm hardening initiatives the same as what the company included in its approved 2022-2031 SPP?

A. Yes, they are the same.

Q. Are all the legacy storm hardening initiatives recovered through the SPPCRC?

A. No. Only the following legacy storm hardening initiatives are recovered through the SPPCRC:

- Distribution vegetation management
- Transmission vegetation management

- Distribution infrastructure inspections
- Transmission infrastructure inspections
- Substation infrastructure inspections
- Transmission asset upgrades

COMMON STORM PROTECTION PLAN COSTS

Q. Will you please provide a description of the Common Costs?

A. Yes. Common Costs represent those costs that cannot be attributed to a specific Program. They are an accumulation of incremental costs associated with developing, implementing, managing, and administering the entire portfolio of SPP programs.

Q. How much does the company estimate and project to spend on common expenses in 2025 and 2026?

A. The company estimates O&M expenditures of $1.3 million in 2025 and $1.1 million in 2026. There are no common capital expenditures. This activity and costs are provided in my Exhibit No. KEP-2, Document No. 8.

CONCLUSION

Q. Please summarize your direct testimony.

A. My testimony identifies the SPP programs for which Tampa Electric is seeking cost recovery for expenditures occurring in 2025 and 2026. My testimony describes the number and types of activities that are planned to be carried out under the company's proposed 2026-2035 SPP in 2025 and 2026 and explains how the company developed cost estimates for each of these activities. My testimony also demonstrates that the estimated costs are reasonable as they are based on sound methods and because the company has a high level of confidence in its projections.

Q. Are the company's planned activities and projected costs consistent with the company's SPP?

A. Yes. As explained in my testimony, the company has implemented each of the SPP programs in a manner consistent with the company's modified 2022-2031 SPP filing made on November 11, 2022, and the proposed 2026-2035 SPP filing made on January 15, 2025. While pace and costs have been refined in some cases, the planned activities are prioritized consistently with the SPPs, and the projected costs are largely consistent at both the program and project levels.

Q. Should the Commission approve the company's projected

expenditures for its Distribution Lateral Undergrounding, Transmission Asset Upgrades, Substation Extreme Weather Hardening, Distribution Overhead Feeder Hardening, Distribution Storm Surge Hardening, Vegetation Management, Infrastructure Inspections Programs and Common SPP costs?

A. Yes, these projected expenditures should be approved. The projected costs are reasonable and consistent with the company's SPP.

Q. Does this conclude your testimony?

A. Yes.

EXHIBIT

OF

KEVIN E. PALLADINO

Table of Contents

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG ESA 13039.92496615	1,172,588	1,882,400
LUG CSA 13175.60060554	1,172,532	1,599,000
LUG CSA 13103.91232937	1,125,474	1,508,000
LUG CSA 13419.90399851	1,032,798	1,378,600
LUG ESA 13127.92663180	939,006	-
LUG WSA 13612.90291123	965,751	-
LUG CSA 13097.60350024	1,279,616	-
LUG SHA 13001.10663240	1,030,355	-
LUG CSA 13091.60029925	928,017	1,274,000
LUG WSA 13359.90522517	935,413	-
LUG WSA 13210.90098744	844,273	-
LUG WSA 13164.10158909	873,915	-
LUG CSA 13053.10120786	755,297	-
LUG SHA 13899.60005952	744,412	1,184,300
LUG WSA 13754.90915815	747,556	1,110,200
LUG WSA 13191.10173500	871,341	-
LUG ESA 13326.94363981	848,442	-
LUG WSA 13206.90482454	1,147,565	-
LUG ESA 13127.92661768	2,009,097	-
LUG CSA 13045.10165356	1,134,024	1,403,324
LUG ESA 13906.10096960	1,152,546	-
LUG ESA 14356.93292955	1,080,224	-
LUG CSA 13093.60031511	1,057,022	1,040,000
LUG SHA 14022.90591555	1,014,000	-
LUG CSA 13091.10163224	1,119,390	931,180
LUG CSA 13832.91532289	978,263	962,000
LUG ESA 13324.93501061	958,011	-
LUG WSA 13622.60048809	978,288	985,500
LUG WSA 13140.91873275	937,548	-
LUG CSA 13351.10384706	923,522	-
LUG SHA 14020.60223573	923,000	-
LUG ESA 13911.91995336	907,970	-
LUG WSA 13162.10158434	879,258	-
LUG ESA 13910.10545847	874,900	-
LUG WSA 13610.60058616	845,000	-
LUG WHA 13313.90084626	1,306,215	-
LUG CSA 13034.10142238	909,229	840,708
LUG WSA 13207.92190389	796,267	-
LUG CSA 13417.92035203	795,400	732,000
LUG CSA 13631.91774500	780,000	-
LUG SHA 13899.60005954	1,107,852	-
LUG ESA 13509.10501150	715,000	-
LUG ESA 13229.10457713	713,700	-
LUG WSA 13754.90423524	705,113	657,007

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG WSA 13072.10165803	682,868	639,863
LUG WHA 13699.10637240	1,702,906	-
LUG WSA 13164.60087359	1,062,447	-
LUG CSA 13043.10093646	676,582	678,264
LUG SHA 13896.10933157	670,800	-
LUG WSA 13063.10124545	668,337	693,497
LUG ESA 13795.90398961	664,300	664,300
LUG WSA 13162.90435139	901,706	-
LUG WSA 13210.92775767	668,646	-
LUG WSA 13220.10191173	758,462	-
LUG WSA 13754.91040852	650,000	-
LUG WSA 13612.93082436	1,006,719	-
LUG WSA 13754.10297442	618,173	-
LUG CSA 13630.90179103	611,000	-
LUG SHA 13001.60179191	775,956	-
LUG CSA 13093.60029776	620,149	593,778
LUG CSA 13091.60302651	602,321	-
LUG WSA 13065.92238609	590,898	611,987
LUG ESA 13457.90176591	585,000	-
LUG CSA 13094.60013778	585,000	-
LUG CSA 13351.10384723	548,392	-
LUG WSA 13079.60077624	634,955	-
LUG ESA 13127.90334731	815,244	-
LUG CSA 13224.92856634	559,430	559,000
LUG ESA 13230.10471354	945,576	-
LUG WSA 13359.92321581	550,437	-
LUG WSA 13198.10051863	548,055	567,000
LUG PCA 13464.91334566	545,511	-
LUG WSA 13191.10173494	667,605	-
LUG WSA 13532.93432382	507,849	-
LUG CSA 13103.90748138	507,000	-
LUG WSA 13754.90630567	503,987	475,800
LUG ESA 13213.93276297	500,500	-
LUG CSA 13046.91016874	492,773	494,000
LUG WSA 13207.10168319	494,000	-
LUG WSA 13194.10286125	1,679,987	2,266,112
LUG WSA 13194.90645500	2,262,158	-
LUG WSA 13162.90211134	468,518	-
LUG CSA 13106.91643964	468,000	-
LUG ESA 13039.93090160	1,679,505	-
LUG PCA 13243.10791877	463,361	-
LUG WSA 13112.92874488	480,128	478,534
LUG ESA 13460.92863550	459,367	-
LUG WSA 13754.10297440	455,523	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG PCA 13148.90852788	447,321	-
LUG ESA 13326.10477228	2,244,553	3,226,600
LUG ESA 13909.92173076	403,000	-
LUG PCA 13390.92620889	616,825	-
LUG PCA 13808.10686006	523,483	-
LUG WSA 13067.90157556	358,317	-
LUG CSA 13592.91550764	338,000	-
LUG ESA 13229.92525393	335,488	-
LUG PCA 13243.10791889	338,170	-
LUG PCA 13805.91404359	992,060	-
LUG WHA 13297.10560425	1,620,893	-
LUG PCA 13011.10625698	1,307,418	1,504,260
LUG PCA 13147.92901825	942,275	-
LUG ESA 13909.90380435	785,540	-
LUG PCA 13390.92610250	775,405	-
LUG WSA 13514.94181750	722,826	-
LUG WHA 13118.92204382	562,184	-
LUG SHA 13342.10925094	554,146	-
LUG WSA 13207.90613782	780,158	-
LUG WSA 13892.10338448	515,831	-
LUG WSA 13220.90901917	713,276	-
LUG WSA 13490.92815117	308,078	-
LUG PCA 13147.92897362	397,152	-
LUG PCA 13390.92599120	413,083	-
LUG WSA 13207.90146892	777,389	-
LUG PCA 13146.92497118	344,342	-
LUG CSA 13351.93283244	312,013	-
LUG PCA 13146.91161524	356,312	-
LUG CSA 14040.10786382	449,474	-
LUG CSA 13106.10361894	299,000	-
LUG SHA 13303.93355196	912,765	-
LUG WSA 13522.10392877	289,431	-
LUG PCA 13241.92937437	289,900	-
LUG ESA 13460.92859507	1,622,710	-
LUG WSA 13111.60072751	282,842	-
LUG PCA 13853.60463714	279,500	-
LUG WSA 13165.91910924	278,604	289,023
LUG WSA 13198.10051851	261,666	-
LUG CSA 13838.93033231	286,438	-
LUG PCA 13464.91337725	259,205	-
LUG PCA 14000.10710623	370,748	-
LUG WSA 13425.10244449	350,397	-
LUG PCA 13724.10640103	239,233	-
LUG CSA 13024.91937629	315,944	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG WHA 13916.91386005	270,587	-
LUG WSA 13138.94080005	538,927	-
LUG WSA 13756.10589587	303,140	-
LUG ESA 13454.90429155	287,161	2,071,790
LUG CSA 13939.60144164	228,072	-
LUG WHA 13118.10535999	278,498	-
LUG WSA 13138.60170460	299,961	-
LUG WSA 13071.94257594	276,597	-
LUG WHA 13313.10684614	284,074	-
LUG WSA 13612.90312305	357,387	-
LUG PCA 13656.90848130	270,139	-
LUG WSA 13612.60003135	374,123	-
LUG WSA 13535.91618829	268,681	-
LUG CSA 13100.91340554	300,591	-
LUG WSA 13612.92956326	763,748	-
LUG WSA 13138.10145624	318,814	-
LUG WSA 13141.91575422	256,741	-
LUG WSA 13738.10298299	249,540	-
LUG WSA 13198.10051875	233,613	-
LUG ESA 13796.92728705	243,111	-
LUG CSA 13592.60128815	220,367	-
LUG ESA 13225.60139973	248,211	-
LUG WSA 13068.60010034	247,670	1,287,000
LUG PCA 13962.60365361	202,217	-
LUG WSA 13198.92655424	243,916	-
LUG SHA 13342.90527363	328,591	-
LUG CSA 13106.10361901	247,969	-
LUG WSA 13198.92183966	352,669	-
LUG WSA 13078.90444684	240,209	1,638,000
LUG CSA 13053.10120788	238,757	-
LUG WSA 13198.94019819	324,275	299,000
LUG WSA 13522.10392905	263,201	-
LUG CSA 13632.10408290	254,651	-
LUG WSA 13079.60104344	212,787	-
LUG WSA 13737.90740214	286,738	-
LUG CSA 13418.91924595	245,256	-
LUG WSA 13208.90152415	237,108	229,500
LUG PCA 13414.10674240	221,000	-
LUG PCA 13463.10692795	198,377	-
LUG CSA 13420.10055941	245,668	-
LUG ESA 13457.10482593	195,000	-
LUG PCA 13723.93324791	185,767	-
LUG PCA 13787.92354169	179,400	-
LUG PCA 13808.93294943	315,504	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG PCA 13805.92678765	215,053	-
LUG WSA 13737.91960399	175,076	-
LUG PCA 13389.90377733	131,147	-
LUG PCA 13414.10674224	124,852	-
LUG PCA 13787.91096289	127,518	-
LUG CSA 13364.91151734	229,194	-
LUG WSA 13143.10928275	117,000	-
LUG PCA 13959.10716318	234,059	-
LUG WSA 13059.60302601	2,037,170	-
LUG WSA 13081.60008652	107,364	111,477
LUG CSA 13029.60017429	110,030	-
LUG WSA 13756.60165357	109,064	-
LUG SHA 14024.90116190	120,089	-
LUG CSA 13224.92922162	72,005	-
LUG WSA 13190.93257667	112,153	-
LUG CSA 13096.10363933	160,377	-
LUG ESA 13910.94218580	97,058	-
LUG WSA 13109.90641822	127,095	-
LUG WSA 13206.10167762	104,457	720,318
LUG CSA 13048.10100716	119,763	-
LUG PCA 13241.10633695	85,419	-
LUG WSA 13219.92005809	84,227	540,917
LUG WSA 13198.10051896	76,810	-
LUG CSA 14012.91702481	74,857	-
LUG WSA 13140.92408051	81,527	1,391,000
LUG CSA 13044.91565159	93,228	-
LUG WSA 13754.90097474	80,221	756,400
LUG WSA 13162.94434120	79,799	780,000
LUG WSA 13190.90098676	79,749	-
LUG WSA 13218.60124027	79,139	831,705
LUG WSA 13198.93974430	77,697	-
LUG CSA 13632.10408272	75,901	-
LUG CSA 13042.93264130	809,556	-
LUG WSA 13611.10092875	79,918	872,016
LUG ESA 13324.93501052	71,500	-
LUG PCA 13961.10696464	104,997	-
LUG WSA 13113.90422522	67,429	-
LUG ESA 13231.10868138	51,080	-
LUG WSA 13575.90054924	53,728	-
LUG WSA 13522.10392882	50,708	3,312,715
LUG CSA 13205.90442230	52,289	-
LUG ESA 13127.90334707	50,845	486,818
LUG ESA 13911.92679866	50,640	-
LUG ESA 13906.92282884	52,145	128,864

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG SHA 14024.10747874	50,141	-
LUG CSA 13175.93249426	50,533	-
LUG CSA 13835.10429550	50,542	-
LUG CSA 13829.10425054	73,620	245,791
LUG WSA 13141.92630916	103,590	574,524
LUG WSA 13586.92298267	99,379	1,068,600
LUG ESA 13324.93118733	55,259	-
LUG ESA 13229.11273871	50,573	-
LUG WSA 13510.60088567	58,461	-
LUG WSA 13754.90847913	74,993	408,728
LUG WSA 13533.91060899	95,670	871,000
LUG WSA 13199.90526768	55,422	-
LUG WSA 13112.92890357	50,537	1,594,716
LUG WSA 13163.60033370	70,780	-
LUG WSA 13198.92655421	54,845	-
LUG ESA 13133.10802850	51,626	2,264,117
LUG CSA 13748.60111391	50,529	891,363
LUG PCA 13724.10671179	39,000	-
LUG WSA 13217.10247858	44,198	1,078,313
LUG WSA 13738.90267141	51,378	286,000
LUG WSA 13864.10310505	77,888	-
LUG WSA 13624.10274748	35,207	363,409
LUG CSA 13828.10424221	41,977	-
LUG CSA 13048.91154995	40,615	-
LUG CSA 13047.60011392	33,947	-
LUG WSA 13199.10050730	43,318	656,637
LUG WSA 13612.60022877	35,152	-
LUG WSA 13079.10128507	64,665	-
LUG CSA 13043.10093658	38,529	-
LUG WSA 13139.60088186	31,209	-
LUG CSA 13097.91147533	59,372	-
LUG WSA 13522.10392902	118,540	-
LUG SHA 13652.92748361	3,620	-
LUG CSA 13042.93266650	(4,288)	-
LUG WSA 13535.92983661	86,862	-
LUG DCA 13329.92835651	(51,380)	-
LUG CSA 13105.10580689	13,559	-
LUG WSA 13079.60087041	63,667	-
LUG CSA 13468.60128378	(25,248)	-
LUG CSA 13836.91377944	(4,525)	-
LUG SHA 13896.10933156	(2,459)	-
LUG WSA 13860.10307215	26,506	-
LUG CSA 13158.60011810	34,843	-
LUG CSA 13420.92027991	(31,020)	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG DCA 13815.93961736	(45,702)	-
LUG CSA 13046.10101247	(58,338)	-
LUG CSA 13175.93247243	(58,136)	-
LUG ESA 14117.10475330	(52,011)	-
LUG WSA 13078.10127937	987,889	2,078,209
LUG WSA 13740.90487798	20,206	2,717,000
LUG DCA 13431.90165527	6,336	-
LUG ESA 13911.60157736	15,009	-
LUG WSA 13522.92169062	112,388	-
LUG CSA 13350.60047463	91,983	-
LUG PCA 13008.60015117	16,602	-
LUG WSA 13219.92527637	31,921	2,054,000
LUG WSA 13217.92097014	15,631	820,263
LUG WSA 13405.60048514	54,439	-
LUG WSA 13065.91354294	15,310	286,000
LUG CSA 13045.10165382	15,494	-
LUG CSA 13042.93267158	19,308	-
LUG WSA 13082.60073788	20,323	1,100,883
LUG WSA 13082.60073803	23,661	286,000
LUG WSA 13167.92398222	15,666	481,000
LUG CSA 13034.93113905	(31,068)	-
LUG WSA 13865.60305740	15,236	181,951
LUG DCA 13004.92543665	20,608	-
LUG WSA 13740.60614298	15,217	1,308,221
LUG WSA 13060.92907479	40,298	598,000
LUG WSA 13638.91177941	32,825	1,534,000
LUG WSA 13016.92132257	18,699	240,530
LUG WHA 13296.60531111	38,677	-
LUG WSA 13068.10688316	47,245	806,000
LUG ESA 13878.10105723	73	-
LUG PCA 13008.60015427	30,864	-
LUG CSA 13592.91365233	27,457	-
LUG WSA 13737.10297934	26,483	-
LUG PCA 13390.92609981	24,342	-
LUG PCA 13010.92602262	20,093	-
LUG WSA 13522.10392924	16,623	-
LUG PCA 13961.10696420	16,441	-
LUG PCA 13961.60200737	15,570	-
LUG PCA 13388.60181011	14,052	-
LUG CSA 13826.92905104	7,628	-
LUG WSA 13737.60311396	3,521	-
LUG WSA 13167.10160212	3,002	311,723
SPP LUG General Costs	2,311	-
LUG ESA 14116.91073265	1,309	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG CSA 13993.10433144	357	-
LUG PCA 13805.10916743	55	625,300
LUG CSA 13099.10368943	4	-
LUG PCA 13655.90431393	4	-
SPP LUG TELE - 09361.50 ROCKY CREEK	(122,087)	-
LUG WSA 13863.60279838	(3,137)	-
LUG PCA 13724.10671319	(74)	-
LUG PCA 13724.10671229	(3,241)	-
LUG DCA 13432.10761257	(264)	-
LUG ESA 14355.60258173	(6,588)	212,983
LUG CSA 13176.10375136	(164)	-
LUG CSA 13205.94398705	(748)	-
LUG DCA 13328.90830976	(46,314)	-
LUG CSA 13049.60016282	1,857	-
LUG CSA 13831.10427678	(204)	-
LUG PCA 13462.91382618	(59,269)	-
LUG PCA 13463.10692803	(532)	-
LUG CSA 13593.93057902	90	-
LUG ESA 13171.90598389	(4)	-
LUG CSA 13104.10362869	(9)	-
LUG WSA 13138.10145625	(24)	-
LUG WSA 13737.10007252	(413)	598,000
LUG CSA 13934.10467597	(1,609)	-
LUG WSA 13621.91418404	(5,050)	546,000
LUG CSA 13088.60029011	(5,831)	-
LUG CSA 13176.10375141	(8,972)	-
LUG CSA 13632.60305848	(38,687)	-
LUG ESA 13906.10096968	(110,170)	-
LUG PCA 13724.91049435	(667,138)	-
LUG ESA 13433.10466911	-	952,670
LUG ESA 13230.92180224	-	826,619
LUG WSA 13756.10589595	-	346,241
LUG WSA 13078.10127958	-	2,836,280
LUG WSA 13873.60311122	-	1,824,383
LUG WSA 13483.60393455	-	3,727,623
LUG ESA 13502.10497396	-	398,864
LUG ESA 13509.92890860	-	452,045
LUG ESA 13509.10501141	-	220,909
LUG SHA 13780.10723993	-	364,602
LUG SHA 13645.92207754	-	988,977
LUG SHA 13900.91863298	-	359,744
LUG ESA 13793.92685255	-	256,449
LUG ESA 13686.93697046	-	544,347
LUG ESA 13911.90130568	-	1,702,074

	2025 Cost Estimate	2026 Cost Estimate
Distribution Lateral Undergrounding Program Total	**122,900,419**	**123,843,589**
LUG ESA 13878.10105726	-	729,205
LUG ESA 13231.10868121	-	368,693
LUG ESA 13878.10105728	-	313,210
LUG DCA 13330.92197131	-	1,521,000
LUG CSA 13045.10165381	-	3,772,946
LUG PCA 13723.60422059	-	1,110,200
LUG PCA 13390.92605381	-	444,600
LUG WSA 13191.10173522	-	650,553
LUG WSA 13191.60474882	-	442,000
LUG WSA 13072.10165789	-	624,000
LUG WSA 13756.10589590	-	767,000
LUG WSA 13219.60518342	-	611,010
LUG WSA 13201.91868130	-	771,440
LUG WSA 13219.90098743	-	939,400
LUG WSA 13164.10158932	-	2,106,000
LUG WSA 13510.10218987	-	195,000
LUG CSA 13218.60318065	-	614,067
LUG CSA 13036.91479826	-	528,269
LUG CSA 13036.94350396	-	918,443
LUG CSA 13036.10143568	-	809,428
LUG CSA 13837.91812632	-	501,425
LUG CSA 13837.91563454	-	480,259
LUG CSA 14012.92299193	-	756,677
LUG CSA 14012.10483818	-	1,597,114
LUG CSA 14012.91181114	-	787,963
LUG CSA 13051	-	328,788
LUG WSA 13080	-	2,614,095
LUG CSA 13093	-	1,150,150
LUG PCA 13125	-	827,292
LUG WSA 13140	-	688,416
LUG WSA 13141	-	281,797
LUG WSA 13162	-	1,004,493
LUG WSA 13164	-	646,555
LUG WSA 13165	-	193,578
LUG ESA 13228	-	1,014,796
LUG WHA 13288	-	197,491
LUG WHA 13371	-	2,426,907
LUG WSA 13638	-	306,430
LUG WSA 13738	-	224,055

	2025 Cost Estimate	2026 Cost Estimate
Transmission Asset Upgrades Program Total	**24,916,163**	**17,339,972**
SPP TAU - Circuit 66046	1,596	-
SPP TAU - Circuit 66022	407,842	-
SPP TAU - Circuit 230602	49,342	-
SPP TAU - Circuit 66025	(11,048)	-
SPP TAU - Circuit 66027	764	-
SPP TAU - Circuit 66001	11,202	-
SPP TAU - Circuit 66026	(4,092)	-
SPP TAU - Circuit 66021	20,645	-
SPP TAU - Circuit 66028	6,639	-
SPP TAU - Circuit 66032	16,564	-
SPP TAU - Circuit 66436	(12,028)	-
SPP TAU - Circuit 66098	2,457	-
SPP TAU - Circuit 66035	168,863	-
SPP TAU - Circuit 66042	(7)	-
SPP TAU - Circuit 66034	1,293	-
SPP TAU - Circuit 66838	1,284	-
SPP TAU - Circuit 66040	1,949	-
SPP TAU - Circuit 66650	195,999	-
SPP TAU - Circuit 66603	560,487	-
SPP TAU - Circuit 138003	6,320	-
SPP TAU - Circuit 66839	2,141,894	-
SPP TAU - Circuit 66061	1,105	-
SPP TAU - Circuit 66833	715,339	5,787,530
SPP TAU - Circuit 66091	121,488	-
SPP TAU - Circuit 138006	2,316,947	-
SPP TAU - Circuit 66416	2,159,089	-
SPP TAU - Circuit 66653	3,484,446	3,712,002
SPP TAU - Circuit 66004	2,367,278	2,634,324
SPP TAU - Circuit 66651	206,272	1,197,420
SPP TAU - Circuit 66405	2,192,456	-
SPP TAU - Circuit 66655	66,546	2,913,722
SPP TAU - Circuit 66010	80	-
SPP TAU - Circuit 66426	5,528,406	-
SPP TAU - Circuit 66058	388,000	279,398
SPP TAU - Circuit 66615	1,213,553	-
SPP TAU - Circuit 66832	(70)	-
SPP TAU - Circuit 66029	(1,373)	-
SPP TAU - Circuit 66041	(3,279)	-
SPP TAU - Circuit 66002	2,939	-
SPP TAU - Circuit 230037	-	57,210
SPP TAU - Circuit 66064	151	-
SPP TAU - Circuit 230014	49	-
SPP TAU - Circuit 66085	148	-
SPP TAU - Circuit 66831	49	39,914

	2025 Cost Estimate	2026 Cost Estimate
Transmission Asset Upgrades Program Total	**24,916,163**	**17,339,972**
SPP TAU - Circuit 66658	2,789	-
SPP TAU - Circuit 138008	13,549	-
SPP TAU - Circuit 66051	38,771	-
SPP TAU - Circuit 66014	22,709	-
SPP TAU - Circuit 138004	2,736	-
SPP TAU - Circuit 66039	7,591	-
SPP TAU - Circuit 66095	28,297	-
SPP TAU - Circuit 138005	1,866	79,828
SPP TAU - Circuit 66044	16,750	-
SPP TAU - Circuit 66012	42,284	598,710
SPP TAU - Circuit 66088	42,675	-
SPP TAU - Circuit 66005	42,187	-
SPP TAU - Circuit 66072	42,555	-
SPP TAU - Circuit 66071	42,432	-
SPP TAU - Circuit 138007	41,743	-
SPP TAU - Circuit 66835	42,062	39,914
SPP TAU - Circuit 66003	42,166	-
SPP TAU - Circuit 66052	41,667	-
SPP TAU - Circuit 66056	41,922	-
SPP TAU - Circuit 66037	41,840	-
SPP TAU - Circuit 230006	(46,965)	-
SPP TAU - Circuit 66656	175	-
SPP TAU - Circuit 66830	175	-
SPP TAU - Circuit 66043	23,660	-
SPP TAU - Circuit 66837	11,796	-
SPP TAU - Circuit 66404	287	-
SPP TAU - Circuit 66057	287	-
SPP TAU - Circuit 66062	287	-
SPP TAU - Circuit 66842	287	-

	2025 Cost Estimate	2026 Cost Estimate
Substation Extreme Weather Hardening Program Total	**6,347,954**	**7,934,184**
SPP SEW - MacDill (D)	(229)	-
SPP SEW - Maritime (D)	2,026,845	-
SPP SEW - Desal (D)	651,000	-
SPP SEW - Skyway (D)	49,275	1,990,026
SPP SEW - Jackson Rd (T)	1,515,589	-
SPP SEW - Port Sutton (D)	1,116,730	-
SPP SEW - Double Branch (D)	988,744	-
SPP SEW - Estuary (D)	-	806,940
SPP SEW - First Street (D)	-	1,800,450
SPP SEW - Lake Agnes (T)	-	609,336
SPP SEW - Trout Creek (D)	-	2,727,432

	2025 Cost Estimate	2026 Cost Estimate
Distribution Overhead Feeder Hardening Program Total	**30,257,369**	**25,333,644**
SPP TracPro Phase 3 - FH	903,360	-
SPP FH - Hopewell 13148	1,120	-
SPP FH - 14th St 13048	10,033	-
SPP FH - Plymouth St 13094	1,002,482	-
SPP FH - Lake Juliana 13770	4,927	-
SPP FH - Lake Alfred 13118	790	-
SPP FH - Jan Phyl 13296	119,410	-
SPP FH - Coronet 13984	(3,648)	-
SPP FH - Pebble Creek 14094	(17,565)	-
SPP FH - Rhodine 13651	430	-
SPP FH - East Bay 13346	891	-
SPP FH - E. Winterhaven 13312	1,090	-
SPP FH - Lake Silver 13292	66,329	114,928
SPP FH - Mulberry 13008	(38,820)	-
SPP FH - Temple Terrace 13028	40,431	-
SPP FH - Bloomingdale 13039	413,176	-
SPP FH - Coolidge 13077	256,131	-
SPP FH - Pine Lake 13187	127,161	-
SPP FH - Lois Ave 13072	3,165	-
SPP FH - Brandon 13230	24,975	-
SPP FH - Polk City 13299	42,118	-
SPP FH - Brandon 13226	(5,427)	-
SPP FH - East Bay 13343	37,413	-
SPP FH - Plant City 13414	285,034	-
SPP FH - Juneau 13417	84,130	-
SPP FH - Del Webb 13438	812,452	-
SPP FH - Lakewood 13457	144,086	-
SPP FH - Juneau 13024	5,586	-
SPP FH - Pearson Rd 13687	1,620,844	-
SPP FH - Berkley Rd 13695	199,969	-
SPP FH - Clearview 13737	55,514	-
SPP FH - Granada 13753	307,912	-
SPP FH - Lake Juliana 13772	(57,862)	-
SPP FH - Granada 13754	202,395	-
SPP FH - Ehrlich Rd 13892	19,571	-
SPP FH - GTE Collier 14014	21,634	-
SPP FH - Harney Rd 14040	154,217	-
SPP FH - Harney Rd 14042	66,295	-
SPP FH - Westchase 14083	1,057	-
SPP FH-Sunset 13099 Trout Creek TX	2,017,165	-
SPP FH-Sunset 13099 Trout Creek TX	132,422	-
SPP FH Caloosa 13236 S TX	878,275	-
SPP FH - Double Branch S 13191	1,081,443	-

	2025 Cost Estimate	2026 Cost Estimate
Distribution Overhead Feeder Hardening Program Total	**30,257,369**	**25,333,644**
SPP FH - Third Ave S 13397	1,272,399	-
SPP FH - Fowler W 13826	945,984	-
SPP FH - Terrace 13962	1,349,614	-
SPP FH - Lake Ruby S 13918	649,406	-
SPP FH - Lake Ruby S 13916	650,253	-
SPP FH - Imperial Lakes 13853	1,147,056	-
SPP FH - Pine Lake S 13630	1,685,960	-
SPP FH - Dairy Road 13370	1,510,254	-
SPP FH - Lake Silver N 13293	1,331,655	-
SPP FH - Yukon 13948	1,887,682	-
SPP FH - Pinecrest 13786	1,444,816	-
SPP FH - El Prado 13610	809,006	-
SPP FH - Temple Terrace 13204	1,011,901	-
SPP FH - Cypress Gardens 13153	1,406,676	-
SPP FH - Cypress Gardens 13151	1,012,535	-
SPP FH - Lake Alfred 13117	887,787	-
SPP FH - Plant City 13125	26,060	753,557
SPP FH - Woodlands 13484	13,174	961,437
SPP FH - Clearview 13738	11,278	539,495
SPP FH - East Winter Haven 13314	114	-
SPP FH - Knights 13808	(479)	-
SPP FH - Lake Juliana 13770	66	-
SPP FH - Trout Creek 13989	461	-
SPP FH - Juneau 13024	166,831	-
SPP FH - Cypress Gardens 13153	59	-
SPP FH - Cypress Gardens 13151	5	-
SPP FH - Brandon 13228	2,666	1,302,315
SPP FH - Tampa Bay Blvd 13637	1,971	757,300
SPP FH - Tampa Bay Blvd 13638	985	245,225
SPP FH - Plymouth Street 13093	940	960,068
SPP FH - Hyde Park 13141	820	325,955
SPP FH - Matanzas 13164	3,777	375,607
SPP FH - Matanzas 13165	923	318,489
SPP FH - Stadium 13518	985	284,461
SPP FH - Henderson Road 13873	1,641	384,646
SPP FH - Mulberry 13010	-	236,598.36
SPP FH - Bloomingdale 13040	-	124,045.00
SPP FH - Fern Street 13045	-	189,907.34
SPP FH - Forty Sixth Street 13051	-	455,753.00
SPP FH - Mckinley 13057	-	380,815.00
SPP FH - Ivy Street 13068	-	144,218.52
SPP FH - Lois Avenue 13072	-	83,635.32
SPP FH - Baycourt 13080	-	1,855,380.93

	2025 Cost Estimate	2026 Cost Estimate
Distribution Overhead Feeder Hardening Program Total	**30,257,369**	**25,333,644**
SPP FH - Plymouth Street 13088	-	86,685.28
SPP FH - Plymouth Street 13090	-	93,370.56
SPP FH - Plymouth Street 13091	-	205,624.80
SPP FH - Alexander Road 13119	-	95,891.40
SPP FH - Alexander Road 13123	-	199,285.08
SPP FH - Habana Avenue 13137	-	34,393.80
SPP FH - Hyde Park 13140	-	509,983.00
SPP FH - Matanzas 13162	-	882,399.00
SPP FH - Matanzas 13167	-	152,791.68
SPP FH - Madison 13170	-	587,741.00
SPP FH - Double Branch 13193	-	33,865.56
SPP FH - Caloosa 13233	-	364,311.00
SPP FH - Caloosa 13235	-	31,781.16
SPP FH - Caloosa 13236	-	387,632.00
SPP FH - Lake Silver 13288	-	410,438.00
SPP FH - Lake Silver 13289	-	75,115.80
SPP FH - Sun City 13304	-	551,236.00
SPP FH - Skyway 13317	-	7,822.92
SPP FH - Dade City 13329	-	130,030.92
SPP FH - Twenty Seventh Street 13348	-	120,541.44
SPP FH - Twenty Seventh Street 13349	-	18,833.28
SPP FH - Hyde Park 13360	-	88,281.00
SPP FH - Dairy Road 13371	-	1,916,246.79
SPP FH - Cypress Street 13451	-	294,208.00
SPP FH - Lakewood 13454	-	576,920.00
SPP FH - Lakewood 13455	-	120,069.12
SPP FH - Alexander Road 13463	-	74,472.12
SPP FH - Alexander Road 13464	-	94,437.36
SPP FH - Del Webb 13494	-	377,888.00
SPP FH - Forty Sixth Street 13499	-	359,432.00
SPP FH - State Road 574 13509	-	107,840.28
SPP FH - Carrollwood Village 13538	-	31,708.32
SPP FH - Dale Mabry 13584	-	69,255.60
SPP FH - Macdill 13606	-	71,350.80
SPP FH - Tampa Bay Blvd 13635	-	7,062.48
SPP FH - Rhodine Road 13652	-	14,124.96
SPP FH - Hampton 13655	-	614,241.00
SPP FH - Meadow Park 13670	-	10,034.16
SPP FH - Meadow Park 13671	-	264,843.00
SPP FH - Meadow Park 13673	-	9,809.00
SPP FH - Tampa Palms 13718	-	25,683.96
SPP FH - Tampa Palms 13719	-	354,573.00
SPP FH - Casey Road 13748	-	120,032.40

	2025 Cost Estimate	2026 Cost Estimate
Distribution Overhead Feeder Hardening Program Total	**30,257,369**	**25,333,644**
SPP FH - Granada 13756	-	74,958.84
SPP FH - Boyscout 13761	-	339,135.00
SPP FH - Mckinley 13844	-	609,030.00
SPP FH - Imperial Lakes 13850	-	3,589.20
SPP FH - Patterson Road 13860	-	432,118.00
SPP FH - Henderson Road 13872	-	37,500.00
SPP FH - Providence Road 13878	-	45,072.84
SPP FH - Providence Road 13879	-	6,645.84
SPP FH - Providence Road 13884	-	18,824.28
SPP FH - Providence Road 13885	-	8,239.56
SPP FH - First Street 13899	-	85,422.12
SPP FH - First Street 13900	-	106,130.64
SPP FH - Peach Avenue 13906	-	123,698.76
SPP FH - Lake Ruby 13920	-	57,468.60
SPP FH - Lake Magdalene 13934	-	482,315.00
SPP FH - Terrace 13961	-	1,177.08
SPP FH - Trout Creek 13986	-	11,770.80
SPP FH - Sunlake 14070	-	78,864.36
SPP FH - Pebble Creek 14090	-	49,045.00
SPP FH - Pebble Creek 14091	-	9,809.00
SPP FH - Lakewood 14117	-	7,062.48
SPP FH - Fishhawk 14121	-	549,279.12
SPP FH - Sun City 14145	-	4,708.32
SPP FH - Massaro 14199	-	343,798.00
SPP FH - Wilderness 14218	-	333,506.00
SPP FH - Washington Street 14226	-	107,899.00
SPP FH - Wolfbranch 14317	-	1,177.08
SPP FH - Tucker Jones 14396	-	29,276.28

	2025 Cost Estimate	2026 Cost Estimate
Distribution Storm Surge Hardening Program Total	**-**	**174,000**
SSH-TBD300	-	174,000

	2025 Cost Estimate	2026 Cost Estimate
Vegetation Management Program Total	**28,019,249**	**29,069,312**
Distribution SPP Veg Mgmnt Subtotal	**23,945,482**	**25,095,997**
Planned	13,992,365	13,296,975
Supplemental	3,483,787	4,975,692
Mid-cycle	6,469,330	6,823,330
Transmission SPP Veg Mgmnt Subtotal	**4,073,767**	**3,973,315**
Planned	4,073,767	3,973,315

	2025 Cost Estimate	2026 Cost Estimate
Infrastructure Inspections Program Total	**1,963,513**	**2,088,988**
Distribution Wood Pole Inspections	1,402,518	1,504,763
Routine Ground Patrol - Trans	210,555	204,118
Infrared Thermography - Trans	117,670	123,878
Ground Line Inspections - Trans	24,230	43,448
Substation Inspections	208,541	212,781

	2025 Cost Estimate	2026 Cost Estimate
Common Storm Protection Plan Program Total	**1,330,120**	**1,099,449**
SPP Common (Internal Labor, material, other, etc.)	1,330,120	1,099,449