

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Fuel and purchased power cost recovery  
clause with generating performance incentive  
factor.

DOCKET NO.: 20250001-EI

FILED: October 6, 2025

**PREHEARING STATEMENT OF  
FLORIDA INDUSTRIAL POWER USERS GROUP**

The Florida Industrial Power Users Group (“FIPUG”), by and through undersigned  
counsel, submits this Prehearing Statement.

**APPEARANCES:**

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Counsel for FIPUG

**1. WITNESSES:**

FIPUG does not intend, at this time, to call witnesses, but reserves the right to call and  
question witnesses identified by other parties as permitted.

**2. EXHIBITS:**

FIPUG does not intend to introduce exhibits at this time but reserves the right to use and  
introduce exhibits at hearing as permitted.

**3. STATEMENT OF BASIC POSITION**

The utilities bear the burden of proof to justify the recovery of costs they request in this  
docket as reasonable and prudent. The utilities must carry this burden regardless of whether  
or not FIPUG or other parties introduce evidence to the contrary. The utilities must also  
carry their burden of proof to support their proposal(s) asking the Commission's adoption  
of policy statements (whether new or changed) or other affirmative relief sought.

#### **4. STATEMENT OF FACTUAL ISSUES AND POSITIONS**

##### **I. FUEL ISSUES**

###### **Duke Energy Florida, LLC.**

**ISSUE 1A:** Should the Commission approve DEF's 2026 Risk Management Plan?

FIPUG: No, Duke is contractually precluded from hedging given its rate case settlement agreement and no hedging activity should be allowed.

**ISSUE 1B:** What is the appropriate subscription bill credit associated with DEF's Clean Energy Connection Program, approved by Order No. PSC-2021-0059-S-EI, to be included for recovery in 2026?

FIPUG: No position at this time.

**ISSUE 1C:** What is the appropriate Clean Energy Impact (CEI) credit, approved by Order No. PSC-2023-0191-TRF-EI, to be included in the fuel clause in 2026?

FIPUG: No position at this time.

**ISSUE 1D:** What is the appropriate Clean Energy Impact (CEI) credit, approved by Order No. PSC-2023-0191-TRF-EI, to be included in the fuel clause in 2026?

FIPUG: Adopt position of OPC.

###### **Florida Power & Light Company**

**ISSUE 2A:** What was the total gain under FPL's Incentive Mechanism approved by Order No. PSC-2021-0446-A-S-EI that FPL may recover for the period January 2024 through December 2024, and how should that gain to be shared between FPL and customers?

FIPUG: No position at this time.

**ISSUE 2B:** What is the appropriate amount of Incremental Optimization Costs under FPL's Incentive Mechanism approved by Order No. PSC-2021-0446A-S-EI that FPL should be allowed to recover through the fuel clause for Personnel, Software, and Hardware costs for the period January 2024 through December 2024?

FIPUG: No position at this time.

**ISSUE 2C:** What is the appropriate amount of Variable Power Plant O&M Attributable to Off-System Sales under FPL’s Incentive Mechanism approved by Order No. PSC-2021-0446-A-S-EI that FPL should be allowed to recover through the fuel clause for the period January 2024 through December 2024?

FIPUG: No position at this time.

**ISSUE 2D:** What is the appropriate amount of Variable Power Plant O&M Avoided due to Economy Purchases under FPL’s Incentive Mechanism approved by Order No. PSC-2021-0446-A-S-EI that FPL should be allowed to recover through the fuel clause for the period January 2024 through December 2024?

FIPUG: No position at this time.

**ISSUE 2E:** What is the appropriate subscription credit associated with FPL’s SolarTogether Program approved by Order No. PSC-2020-0084-S-EI, to be included for recovery in 2026?

FIPUG: No position at this time.

**ISSUE 2F:** Should the Commission approve FPL’s 2026 Risk Management Plan?

FIPUG: No, FPL is contractually precluded from hedging given its last rate case settlement agreement and no hedging activity should be allowed.

### **Tampa Electric Company**

**ISSUE 4A:** What was the total gain under TECO’s Optimization Mechanism approved by Order No. PSC-2021-0423-S-EI that TECO may recover for the period January 2024 through December 2024, and how should that gain to be shared between TECO and customers?

FIPUG: No position at this time.

**ISSUE 4B:** Should the Commission approve TECO’s 2026 Risk Management Plan?

FIPUG: No, TECO should not be permitted to hedge given the overwhelming hedging losses previously incurred when TECO was engaged in hedging.

### **GENERIC FUEL ADJUSTMENT ISSUES**

**ISSUE 5:** What are the appropriate final fuel adjustment true-up amounts for the period January 2024 through December 2024?

FIPUG: No position at this time.

**ISSUE 6:** What are the appropriate fuel adjustment actual/estimated true-up amounts for the period January 2025 through December 2025?

FIPUG: No position at this time.

**ISSUE 7:** What are the appropriate total fuel adjustment true-up amounts to be collected/refunded from January 2026 through December 2026?

FIPUG: Adopt position of OPC.

**ISSUE 8:** What are the appropriate projected total fuel and purchased power cost recovery amounts for the period January 2026 through December 2026?

FIPUG: Adopt position of OPC.

## **COMPANY-SPECIFIC GENERATING PERFORMANCE INCENTIVE FACTOR ISSUES**

### **Duke Energy Florida, LLC.**

No company-specific GPIF issues for Duke Energy Florida, Inc. have been identified at this time. If such issues are identified, they shall be numbered 11A, 11B, 11C, and so forth, as appropriate.

### **Florida Power & Light Company**

No company-specific GPIF issues for Florida Power and Light Company have been identified at this time. If such issues are identified, they shall be numbered 12A, 12B, 12C, and so forth, as appropriate.

### **Tampa Electric Company**

No company-specific GPIF issues for Tampa Electric Company have been identified at this time. If such issues are identified, they shall be numbered 13A, 13B, 13C, and so forth, as appropriate.

## **GENERIC GPIF ISSUES**

**ISSUE 12:** What is the appropriate GPIF reward or penalty for performance achieved during the period January 2023 through December 2023 for each investor-owned electric utility subject to the GPIF?

FIPUG: No position at this time.

**ISSUE 13:** What should the GPIF targets/ranges be for the period January 2026 through December 2026 for each investor-owned electric utility subject to the GPIF?

FIPUG: No position at this time.

## **FUEL FACTOR CALCULATION ISSUES**

**ISSUE 14:** What are the appropriate projected net fuel and purchased power cost recovery and Generating Performance Incentive amounts to be included in the recovery factor for the period January 2026 through December 2026?

FIPUG: No position at this time.

**ISSUE 15:** What is the appropriate revenue tax factor to be applied in calculating each investor-owned electric utility's levelized fuel factor for the projection period January 2026 through December 2026?

FIPUG: No position at this time.

**ISSUE 16:** What are the appropriate levelized fuel cost recovery factors for the period January 2026 through December 2026?

FIPUG: No position at this time.

**ISSUE 17:** What are the appropriate fuel recovery line loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class/delivery voltage level class?

FIPUG: No position at this time.

**ISSUE 18:** What are the appropriate fuel cost recovery factors for each rate class/delivery voltage level class adjusted for line losses?

FIPUG: No position at this time.

## **II. CAPACITY ISSUES**

### **COMPANY-SPECIFIC CAPACITY COST RECOVERY FACTOR ISSUES**

#### **Duke Energy Florida, LLC.**

**ISSUE 19A:** What is the appropriate amount of costs for the Independent Spent Fuel Storage Installation (ISFSI) that DEF should be allowed to recover through the capacity cost recovery clause pursuant to DEF's 2017 Settlement for 2026?

FIPUG: No position at this time.

## **Florida Power & Light Company**

No company-specific capacity cost recovery factor issues for Florida Power & Light Company have been identified at this time. If such issues are identified, they will be numbered 20A, 20B, 20C, and so forth, as appropriate.

## **Tampa Electric Company**

No company-specific capacity cost recovery factor issues for Tampa Electric Company have been identified at this time. If such issues are identified, they will be numbered 21A, 21B, 21C, and so forth, as appropriate.

## **GENERIC CAPACITY COST RECOVERY FACTOR ISSUES**

**ISSUE 22:** What are the appropriate final capacity cost recovery true-up amounts for the period January 2024 through December 2024?

FIPUG: Adopt position of OPC.

**ISSUE 23:** What are the appropriate capacity cost recovery actual/estimated true-up amounts for the period January 2025 through December 2025?

FIPUG: Adopt position of OPC.

**ISSUE 24:** What are the appropriate total capacity cost recovery true-up amounts to be collected/refunded during the period January 2026 through December 2026?

FIPUG: Adopt position of OPC.

**ISSUE 25:** What are the appropriate projected total capacity cost recovery amounts for the period January 2026 through December 2026?

FIPUG: Adopt position of OPC.

**ISSUE 26:** What are the appropriate projected net purchased power capacity cost recovery amounts to be included in the recovery factor for the period January 2026 through December 2026?

FIPUG: Adopt position of OPC.

**ISSUE 27:** What are the appropriate jurisdictional separation factors for capacity revenues and costs to be included in the recovery factor for the period January 2026 through December 2026?

FIPUG: No position at this time.

**ISSUE 28:** What are the appropriate capacity cost recovery factors for the period January 2026 through December 2026?

FIPUG: Adopt position of OPC.

### **III. EFFECTIVE DATE**

**ISSUE 29:** What should be the effective date of the fuel adjustment factors and capacity cost recovery factors for billing purposes?

FIPUG: No position at this time.

**ISSUE 30:** Should the Commission approve revised tariffs reflecting the fuel adjustment factors and capacity cost recovery factors determined to be appropriate in this proceeding?

FIPUG: Adopt position of OPC.

**ISSUE 31:** Should this docket be closed?

FIPUG: No.

### **5. STIPULATED ISSUES**

FIPUG has not stipulated to any matters in this matter.

### **6. PENDING MOTIONS**

FIPUG has no pending motions at the time.

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

FIPUG has no pending requests for claims for confidentiality.

### **8. OBJECTIONS TO QUALIFICATION OF WITNESSES AS AN EXPERT**

None at this time.

### **9. SEQUESTRATION OF WITNESSES**

FIPUG does not intend to ask that witnesses be sequestered.

**10. STATEMENT OF COMPLIANCE WITH ORDER ESTABLISHING PROCEDURE**

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

Dated this 6th day of October, 2025.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**  
**DOCKET NO. 20250001-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 6th day of October 2025, to the following:

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