



satisfy the burden of proving the reasonableness of any expenditures for which recovery or other relief is sought in this proceeding. DEF has filed for recovery of costs of its Storm Protection Plan (“SPP”), which was approved earlier this year.<sup>1</sup> DEF’s approved SPPCRC revenue requirement for 2025 was approximately \$285.6 million before accounting for prior year true-ups,<sup>2</sup> and its projected period 2026 SPPCRC revenue requirement for 2025 is approximately \$347.8 million before accounting for prior year true-ups.<sup>3</sup> This is an approximately 22% overall revenue requirement increase and follows several years of similarly large revenue requirement increases.<sup>4</sup> According to DEF’s approved SPP, the utility’s SPP investments are supposed to begin generating substantial system benefits in the form of reduced outage events and restoration costs and increased service reliability.<sup>5</sup> The Commission should begin requiring DEF to include in its annual SPPCRC filings an assessment of system benefits realized by program.

## **E. STATEMENT ON SPECIFIC ISSUES**

### **GENERIC STORM PROTECTION PLAN COST RECOVERY ISSUES**

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<sup>1</sup> Docket No. 20250015-EI, *In re: Review of 2026-2035 Storm Protection Plan, pursuant to Rule 25-6.030, F.A.C., Duke Energy Florida, LLC.*, Final Order Approving With Modifications, Duke Energy Florida, LLC’s 2026-2035 Storm Protection Plan, Order No. PSC-2025-0217-FOF-EI (June 19, 2025) (“2025 SPP Approval Order”).

<sup>2</sup> See Docket No. 20240010-EI, *In re: Storm protection plan cost recovery clause*, Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2025 through December 2025, Order No. PSC-2024-0459-FOF-EI at 7 (Oct. 24, 2024).

<sup>3</sup> See Exh. No. \_\_ (CAM-3), Form 1P at page 1 of 127.

<sup>4</sup> For example, DEF’s approved SPPCRC revenue requirement for 2025 was an increase of approximately 42% compared to the SPPCRC revenue requirement for 2024 of approximately \$201.4 million, which was an increase of approximately 36 percent compared to the SPPCRC revenue requirement for 2023 of approximately \$148 million. See Docket No. 20240010-EI, *In re: Storm protection plan cost recovery clause*, Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2025 through December 2025, Order No. PSC-2024-0459-FOF-EI at 7 (Oct. 24, 2024); Docket No. 20230010-EI, *In re: Storm protection plan cost recovery clause*, Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2024 through December 2024, Order No. PSC-2023-0364-FOF-EI at 16 (Nov. 29, 2023); Docket No. 20220010-EI, *In re: Storm protection plan cost recovery clause*, Final Order Approving Storm Cost Recovery Amounts and Related Tariffs and Establishing Storm Cost Recovery Factors for the Period January 2023 through December 2023, Order No. PSC-2022-0418-FOF-EI at 7 (Dec. 12, 2022).

<sup>5</sup> See 2025 SPP Approval Order at 11 (including the anticipated benefits of the SPP of “reductions of storm restoration costs, increases in service reliability, and reductions of outage events during both extreme and non-extreme weather Conditions”).

**ISSUE 1A:** What jurisdictional amounts should the Commission approve as FPL’s final 2024 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 1B:** What jurisdictional amounts should the Commission approve as TECO’s final 2024 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 1C:** What jurisdictional amounts should the Commission approve as the FPUC’s final 2024 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 1D:** What jurisdictional amounts should the Commission approve as the DEF’s final 2024 prudently incurred costs and final true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** Agree with OPC.

**ISSUE 2A:** What jurisdictional amounts should the Commission approve as the FPL’s reasonably estimated 2025 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 2B:** What jurisdictional amounts should the Commission approve as TECO’s reasonably estimated 2025 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 2C:** What jurisdictional amounts should the Commission approve as FPUC’s reasonably estimated 2025 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 2D:** What jurisdictional amounts should the Commission approve as DEF’s reasonably estimated 2025 costs and estimated true-up revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** Agree with OPC.

**ISSUE 3A:** What jurisdictional amounts should the Commission approve as FPL's reasonably projected 2026 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 3B:** What jurisdictional amounts should the Commission approve as TECO's reasonably projected 2026 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 3C:** What jurisdictional amounts should the Commission approve as FPUC's reasonably projected 2026 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** No position.

**ISSUE 3D:** What jurisdictional amounts should the Commission approve as DEF's reasonably projected 2026 costs and projected revenue requirement amounts for the Storm Protection Plan Cost Recovery Clause?

**PCS Phosphate:** Agree with OPC.

**ISSUE 4A:** What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2026 Storm Protection Plan Cost Recovery factors for FPL?

**PCS Phosphate:** No position.

**ISSUE 4B:** What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2026 Storm Protection Plan Cost Recovery factors for TECO?

**PCS Phosphate:** No position.

**ISSUE 4C:** What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2026 Storm Protection Plan Cost Recovery factors for FPUC?

**PCS Phosphate:** No position.

**ISSUE 4D:** What are the Storm Protection Plan Cost Recovery Clause total jurisdictional cost recovery amounts, including true-ups, to be included in establishing 2026 Storm Protection Plan Cost Recovery factors for DEF?

**PCS Phosphate:** Agree with OPC.

**ISSUE 5A:** What depreciation rates should be used to develop the depreciation expense included in the total 2026 Storm Protection Plan Cost Recovery Clause amounts for FPL?

**PCS Phosphate:** No position.

**ISSUE 5B:** What depreciation rates should be used to develop the depreciation expense included in the total 2026 Storm Protection Plan Cost Recovery Clause amounts for TECO?

**PCS Phosphate:** No position.

**ISSUE 5C:** What depreciation rates should be used to develop the depreciation expense included in the total 2026 Storm Protection Plan Cost Recovery Clause amounts for FPUC?

**PCS Phosphate:** No position.

**ISSUE 5D:** What depreciation rates should be used to develop the depreciation expense included in the total 2026 Storm Protection Plan Cost Recovery Clause amounts for DEF?

**PCS Phosphate:** Agree with OPC.

**ISSUE 6A:** What are the appropriate 2026 jurisdictional separation factors for FPL?

**PCS Phosphate:** No position.

**ISSUE 6B:** What are the appropriate 2026 jurisdictional separation factors for TECO?

**PCS Phosphate:** No position.

**ISSUE 6C:** What are the appropriate 2026 jurisdictional separation factors for FPUC?

**PCS Phosphate:** No position.

**ISSUE 6D:** What are the appropriate 2026 jurisdictional separation factors for DEF?

**PCS Phosphate:** Agree with OPC.

**ISSUE 7A:** What are the appropriate 2026 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPL?

**PCS Phosphate:** No position.

**ISSUE 7B:** What are the appropriate 2026 Storm Protection Plan Cost Recovery Clause factors for each rate class for TECO?

**PCS Phosphate:** No position.

**ISSUE 7C:** What are the appropriate 2026 Storm Protection Plan Cost Recovery Clause factors for each rate class for FPUC?

**PCS Phosphate:** No position.

**ISSUE 7D:** What are the appropriate 2026 Storm Protection Plan Cost Recovery Clause factors for each rate class for DEF?

**PCS Phosphate:** Agree with OPC.

**ISSUE 8A:** What should be the effective date of the 2026 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPL?

**PCS Phosphate:** No position.

**ISSUE 8B:** What should be the effective date of the 2026 Storm Protection Plan Cost Recovery Clause factors for billing purposes for TECO?

**PCS Phosphate:** No position.

**ISSUE 8C:** What should be the effective date of the 2026 Storm Protection Plan Cost Recovery Clause factors for billing purposes for FPUC?

**PCS Phosphate:** No position.

**ISSUE 8D:** What should be the effective date of the 2026 Storm Protection Plan Cost Recovery Clause factors for billing purposes for DEF?

**PCS Phosphate:** No position.

**ISSUE 9A:** Should the Commission approve revised tariffs reflecting the 2026 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPL?

**PCS Phosphate:** No position.

**ISSUE 9B:** Should the Commission approve revised tariffs reflecting the 2026 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for TECO?

**PCS Phosphate:** No position.

**ISSUE 9C:** Should the Commission approve revised tariffs reflecting the 2026 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for FPUC?

**PCS Phosphate:** No position.

**ISSUE 9D:** Should the Commission approve revised tariffs reflecting the 2026 Storm Protection Plan Cost Recovery Clause factors determined to be appropriate in this proceeding for DEF?

**PCS Phosphate:** Agree with OPC.

**ISSUE 10:** Should this docket be closed?

**PCS Phosphate:** No position.

**COMPANY-SPECIFIC STORM PROTECTION PLAN COST RECOVERY ISSUES**

These issues will be added as they are developed.

**F. PENDING MOTIONS**

None.

**G. PENDING REQUESTS OR CLAIMS FOR CONFIDENTIALITY**

None.

**H. OBJECTIONS TO QUALIFICATIONS OF WITNESS AS EXPERT**

None at this time.

**I. SEQUESTRATION OF WITNESSES**

PCS Phosphate does not intend to request sequestration of witnesses at this time.

**J. REQUIREMENTS OF ORDER ESTABLISHING PROCEDURE**

There are no requirements of the Procedural Order with which PCS Phosphate cannot comply.

Respectfully submitted,

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Dated: October 10, 2025



## CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Prehearing Statement of PCS Phosphate has been furnished by electronic mail this 10th of October, 2025, to the following:

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