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May 1, 2026

**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. 20260010-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,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

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



**TECO**<sup>®</sup>  
**TAMPA ELECTRIC**  
AN EMERA COMPANY

**BEFORE THE**  
**FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20260010-EI**

**IN RE: STORM PROTECTION PLAN**  
**COST RECOVERY CLAUSE**

**TESTIMONY AND EXHIBIT**

**OF**

**KEVIN E. PALLADINO**

**FILED: MAY 1, 2026**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KEVIN E. PALLADINO

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**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 Senior Manager Storm Protection Plan Engineering and Customer Outreach.

**Q.** Please describe your duties and responsibilities.

**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

1 Transmission Asset Upgrade programs, as well as the SPP  
2 warehouse, report through my organization.

3

4 **Q.** Please describe your educational background and  
5 professional experience.

6

7 **A.** I have a bachelor's degree in electrical engineering and a  
8 master's degree in electrical engineering from the  
9 University of South Florida. I have ten years of service  
10 with Tampa Electric working in Distribution Design and  
11 Engineering, where I have designed major capital projects,  
12 led reliability improvement efforts, supervised teams of  
13 distribution design staff, and overseen the engineering and  
14 outreach efforts for Tampa Electric's Storm Protection  
15 Plan.

16

17 **Q.** Have you previously testified before the Florida Public  
18 Service Commission?

19

20 **A.** I previously filed testimony in Docket No. 20250010-EI  
21 (Storm Protection Plan Cost Recovery Clause) and Docket No.  
22 20250016-EI (Review of 2026-2035 Storm Protection Plan).

23

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

25

1 **A.** The purpose of my testimony is to describe each Storm  
2 Protection Plan ("SPP") program included in the company's  
3 2026-2035 SPP, approved in Order PSC-2025-0219-FOF-EI on  
4 June 19, 2025. This will include a description of each SPP  
5 program, how costs were developed for the SPP projects and  
6 activities, and a summary of projected activity and costs  
7 for 2026 and 2027. I will also explain how the company  
8 developed the projected capital expenditures and operations  
9 and maintenance ("O&M") costs for the 2026-2027 period to  
10 be recovered in Tampa Electric's Storm Protection Plan Cost  
11 Recovery Clause ("SPPCRC").

12  
13 **Q.** Has Tampa Electric proposed any new Storm Protection  
14 Programs for SPPCRC cost recovery for 2027 that were not  
15 included in the company's approved 2026-2035 SPP?

16  
17 **A.** No, the company has not proposed any new programs.

18  
19 **Q.** Are you sponsoring any exhibits in this proceeding?

20  
21 **A.** Yes. Exhibit No. KEP-2, entitled, "Storm Protection Plan  
22 Cost Recovery Clause Project List and Summary of Costs 2026  
23 Actual/Estimate & 2027 Projection" was prepared under my  
24 direction. It consists of the following seven documents:

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- Document No. 1 provides Tampa Electric's Distribution Lateral Undergrounding Program's 2026-2027 Project List and Summary of Costs.
- Document No. 2 provides Tampa Electric's Vegetation Management Program's 2026-2027 Activities and Summary of Costs.
- Document No. 3 provides Tampa Electric's Transmission Asset Upgrades Program's 2026-2027 Project List and Summary of Costs.
- Document No. 4 provides Tampa Electric's Substation Extreme Weather Hardening Program's 2026-2027 Project List and Summary of Costs.
- Document No. 5 provides Tampa Electric's Distribution Overhead Feeder Hardening Program's 2026-2027 Project List and Summary of Costs.
- Document No. 6 provides Tampa Electric's Infrastructure Inspections Program's 2026-2027 Activities and Summary of Costs.
- Document No. 7 provides Tampa Electric's Distribution Storm Surge Hardening Program's 2026-2027 Project List and Summary of Costs.
- Document No. 8 provides Tampa Electric's Program Description and Progress 2026-2027.

**Q.** Will any other witnesses testify in support of Tampa

1 Electric's proposed Storm Protection Plan Cost Recovery  
2 Clause ("SPPCRC")?

3  
4 **A.** Yes. A. Sloan Lewis will testify regarding the calculation  
5 of the company's SPPCRC projected revenue requirements for  
6 2026 and 2027 and the 2027 proposed cost recovery factors.

7  
8 **Cost Estimate Methodology**

9 **Q.** How did Tampa Electric develop the cost estimate for each  
10 of the SPP projects for 2026 and 2027?

11  
12 **A.** Tampa Electric develops project cost estimates in two  
13 phases. Initially, a third-party consultant utilizes a  
14 prioritization model to provide a cost estimate based on a  
15 set of assumptions. Those assumptions are derived from  
16 internal historical data, an internal cost estimation tool,  
17 and information obtained from industry sources with  
18 experience in each type of work. The combined data set used  
19 for modeling represents the company's current cost data for  
20 unit rates and activity rates for each type of asset. The  
21 company then supplements this data with project and cost  
22 information obtained from active and completed projects at  
23 the time of the analysis.

24  
25 Secondly, the company and its contractor partners then

1 refine the initial cost estimates as projects are designed,  
2 fully scoped, and materials are ordered.

3  
4 The company's 2026 and 2027 cost estimates use the projected  
5 costs from the model for all new projects. For any active  
6 projects or projects that were part of the company's  
7 previous SPP work, refined cost estimates from actual  
8 design work are used.

9

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

11

12 **A.** Yes, the company assigns characteristics to each project  
13 based on its location, the number of phases, the number of  
14 customers served, and the number and type of assets to be  
15 hardened. These characteristics directly affect the  
16 required volume of work, the number and types of assets  
17 within the project scope, and the activity rate that is  
18 used for the project-level cost estimate.

19

20 **Distribution Lateral Undergrounding**

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

23

24 **A.** Tampa Electric's DLU program converts existing overhead  
25 distribution lateral facilities to underground to increase

1 the resiliency and reliability of the distribution system  
2 serving the company's customers during extreme weather  
3 events.

4  
5 **Q.** How much DLU work is projected for 2026 and 2027?

6  
7 **A.** Tampa Electric plans to work on converting 60 miles of  
8 overhead lines in 2026 and 65 miles in 2027. Document No.  
9 1 of my Exhibit No. KEP-2 includes a list of DLU projects  
10 and their associated costs.

11  
12 **Q.** What are the total projected capital and O&M costs for DLU  
13 in 2026 and 2027?

14  
15 **A.** The 2026 projected costs for DLU are capital of \$107.6  
16 million and O&M of \$0.4 million. The 2027 projected costs  
17 for DLU are capital of \$116.3 million and O&M of \$0.3  
18 million.

19  
20 **Q.** How were the cost estimates developed for the DLU projects?

21  
22 **A.** Cost estimates for the DLU projects were developed as  
23 described in the "Cost Estimate Methodology" section above.

24  
25 **Q.** How does the company's projected level of activity and costs

1 for DLU compare with the company's estimates in its approved  
2 2026-2035 SPP for 2026 and 2027?

3  
4 **A.** Tampa Electric's costs for DLU have been higher than  
5 expected and the company's pace of work has been slower in  
6 urban areas due to lane closures and congested rights of  
7 way. The company reduced the amount of DLU work it expects  
8 to complete in 2026 and 2027 as compared to the approved  
9 2026-2035 SPP in order to reflect this pace and to keep the  
10 program costs consistent with the approved plan.

11  
12 **Vegetation Management**

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

15  
16 **A.** The VM Program involves maintenance of vegetation around  
17 power lines and electrical infrastructure, ensuring the  
18 reliability and safety of the system, preventing outages,  
19 and reducing outage duration times. Tampa Electric's VM  
20 Program consists of five initiatives. The costs associated  
21 with all VM initiatives, with the exception of Reactive  
22 (unplanned) VM, are recovered through the SPPCRC.

- 23 • Distribution Four-Year Cycle
- 24 • Supplemental Distribution Circuit
- 25 • Mid-Cycle Distribution

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- Reactive
- Transmission

**Q.** Does this represent the same initiatives the company included in its approved 2026-2035 SPP for 2026 and 2027?

**A.** Yes.

**Q.** How much work is projected for each VM initiative in 2026 and 2027?

**A.** In 2026, the company plans to complete the following activity:

- Distribution Four-Year Cycle: 1,495 miles
- Supplemental Distribution Circuit: 500 miles
- Mid-Cycle Distribution: 1,403 miles
- Transmission: 541 miles

In 2027, the company plans to complete the following:

- Distribution Four-Year Cycle: 1,495 miles
- Supplemental Distribution Circuit: 500 miles
- Mid-Cycle Distribution: 1,117 miles
- Transmission: 537 miles

Document No. 2 of my Exhibit No. KEP-2 includes a list of

1 these activities and their associated costs.

2

3 **Q.** What are the total estimated capital and O&M costs for VM  
4 in 2026 and 2027?

5

6 **A.** For 2026, the actual/estimated SPPCRC O&M costs are \$29.0  
7 million:

- 8 • Distribution Four-Year Cycle: \$15.4 million
- 9 • Supplemental Distribution Circuit: \$4.6 million
- 10 • Mid-Cycle Distribution: \$5.1 million
- 11 • Transmission: \$3.9 million

12

13 For 2027, projected SPPCRC O&M costs are \$30.5 million:

- 14 • Distribution Four-Year Cycle: \$14.2 million
- 15 • Supplemental Distribution Circuit: \$4.5 million
- 16 • Mid-Cycle Distribution: \$7.6 million
- 17 • Transmission: \$4.2 million

18

19 There are no capital VM costs.

20

21 **Q.** How did Tampa Electric develop the cost estimates for each  
22 of the VM initiatives for 2026 and 2027?

23

24 **A.** The company engages a third-party consultant to assist in  
25 the development of the distribution VM initiatives. This

1 includes the development of the level of incremental work  
2 and the cost for each initiative using the company's  
3 historical VM costs combined with estimated resource needs  
4 and mileage.

5  
6 **Q.** How does the company's 2026 and 2027 projected level of  
7 activity and costs for VM compare with the company's  
8 estimates in its approved 2026-2035 SPP?

9  
10 **A.** The pace of work and costs for VM in 2026 and 2027 are  
11 consistent with the estimates in the company's approved  
12 2026-2035 SPP.

13  
14 **Transmission Asset Upgrades**

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

17  
18 **A.** The TAU program proactively and systematically replaces the  
19 company's remaining wood transmission poles with non-wood  
20 material.

21  
22 **Q.** How much TAU work is projected for 2026 and 2027?

23  
24 **A.** The company plans to replace 420 poles in both 2026 and  
25 2027. Document No. 3 in my Exhibit No. KEP-2 includes a

1 list of TAU projects and their associated costs.

2

3 **Q.** What are the total projected capital and O&M costs for TAU  
4 in 2026 and 2027?

5

6 **A.** The 2026 projected costs for TAU are capital of \$17.3  
7 million and O&M of \$0.8 million. The 2027 projected costs  
8 for TAU are capital of \$16.8 million and O&M of \$0.7  
9 million.

10

11 **Q.** How did Tampa Electric develop the cost estimates for the  
12 TAU projects?

13

14 **A.** Cost estimates for the TAU projects were developed as  
15 described in the "Cost Estimate Methodology" section above.

16

17 **Q.** How does the company's projected level of activity and costs  
18 for TAU compare with the company's estimates in its approved  
19 2026-2035 SPP for 2026 and 2027?

20

21 **A.** The company remains on pace to complete the TAU program in  
22 2029, as reflected in the company's approved 2026-2035 SPP.  
23 The cost estimates for 2026 and 2027 are consistent with  
24 the estimated costs included in the company's approved  
25 2026-2035 SPP.

1     **Substation Extreme Weather Hardening**

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

4  
5     **A.**    The SEW program hardens and protects the company's  
6           substation assets that are vulnerable to flooding or storm  
7           surge.

8  
9     **Q.**    How much SEW work is projected for 2026 and 2027?

10  
11    **A.**    The company plans to work on 12 substations during 2026 and  
12           four in 2027. Document No. 4 of my Exhibit No. KEP-2  
13           includes a list of SEW projects and their associated costs.

14  
15    **Q.**    What are the total projected capital and O&M costs for SEW  
16           in 2026 and 2027?

17  
18    **A.**    The 2026 projected capital costs for SEW are \$9.4 million,  
19           and the 2027 projected capital costs are \$7.2 million. There  
20           are no projected O&M costs for 2026 and 2027.

21  
22    **Q.**    How were the cost estimates developed for the SEW projects?

23  
24    **A.**    Cost estimates for the SEW projects were developed as  
25           described in the "Cost Estimate Methodology" section above.

1 **Q.** How does the company's projected level of activity and costs  
2 for SEW compare with the company's estimates in its approved  
3 2026-2035 SPP for 2026 and 2027?  
4

5 **A.** The company's projected level of activity and costs for SEW  
6 in 2026 are higher than estimated in the approved 2026-2035  
7 SPP. Some projects from 2025 carried over into 2026 due to  
8 material delays and outage coordination with critical  
9 customers. The company also plans to complete pre-work  
10 activities in 2026 for 2027 projects, such as making down  
11 payments on long lead time material, to ensure that projects  
12 in future years can begin as planned. The company's  
13 projected costs for 2027 are consistent with the estimates  
14 included in the approved 2026-2035 SPP.  
15

16 **Distribution Overhead Feeder Hardening**

17 **Q.** Please provide a description of the Distribution Overhead  
18 Feeder Hardening Program("FH").  
19

20 **A.** The FH program will further enhance the resiliency and  
21 reliability of the distribution network by hardening the  
22 grid through feeder strengthening, feeder sectionalization,  
23 and automation to minimize interruptions and reduce  
24 customer outages during extreme weather events and abnormal  
25 system conditions.

1 **Q.** How much FH work is projected for 2026 and 2027?

2

3 **A.** Tampa Electric plans to work on 1,800 poles in both 2026  
4 and 2027. Document No. 5 in my Exhibit No. KEP-2 includes  
5 a list of FH projects and their associated costs.

6

7 **Q.** What are the total projected capital and O&M costs for FH  
8 in 2026 and 2027?

9

10 **A.** The 2026 projected costs for FH are capital of \$25.3 million  
11 and O&M of \$1.1 million. The 2027 projected costs for FH  
12 are capital of \$28.2 million and O&M of \$1.0 million.

13

14 **Q.** How were the cost estimates developed for each of the FH  
15 projects?

16

17 **A.** Cost estimates for the FH projects were developed as  
18 described in the "Cost Estimate Methodology" section above.

19

20 **Q.** How does the company's 2026 and 2027 projected level of  
21 activity and costs for FH compare with the company's  
22 estimates in its approved 2026-2035 SPP?

23

24 **A.** The pace of work and costs for FH in 2026 and 2027 are  
25 consistent with the estimates in the company's approved

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2026-2035 SPP.

**Infrastructure Inspections**

**Q.** Please provide a description of the Infrastructure Inspections Program.

**A.** The Infrastructure Inspections Program performs inspections 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 inspections does the company plan to perform in 2026 and 2027?

**A.** The number of inspections by type, projected for 2026 and 2027, are as follows:

	<u>2026</u>	<u>2027</u>
Distribution Wood Pole	35,625	35,625
Transmission Wood Pole/Groundline	149	337
Transmission Ground Patrol (circuits)	218	218
Transmission Aerial Infrared Patrol (circuits)	218	218

1	Distribution Substations	532	532
2	Transmission Substations	448	464

3

4 Document No. 6 in my Exhibit No. KEP-2 includes a list of  
5 these activities and costs.

6

7 **Q.** What are the total projected capital and O&M costs for the  
8 Infrastructure Inspections Program in 2026 and 2027?

9

10 **A.** For 2026, the projected O&M costs are \$2.1 million:

- 11 • Distribution Inspections: \$1.5 million
- 12 • Transmission Inspections: \$0.4 million
- 13 • Substation Inspections: \$0.2 million

14

15 For 2027, projected O&M costs are \$2.2 million:

- 16 • Distribution Inspections: \$1.6 million
- 17 • Transmission Inspections: \$0.4 million
- 18 • Substation Inspections: \$0.2 million

19

20 There are no capital costs for the Infrastructure  
21 Inspections Program.

22

23 **Q.** How were the cost estimates developed for each of the  
24 inspection types for 2026 and 2027?

25

1     **A.**    The company bases the cost estimate for each inspection  
2            type on projected activity and historical spending.

3

4     **Q.**    How does the company's 2026 and 2027 projected level of  
5            activity and costs for Infrastructure Inspections compare  
6            with the company's estimates in its approved 2026-2035 SPP?

7

8     **A.**    The pace of work and costs for Infrastructure Inspections  
9            in 2026 and 2027 are consistent with the estimates in the  
10           company's approved 2026-2035 SPP.

11

12     **Distribution Storm Surge Hardening**

13     **Q.**    Please provide a description of the Distribution Storm  
14            Surge Hardening Program ("DSSH").

15

16     **A.**    Tampa Electric's DSSH will upgrade the live front  
17            switchgear in flood zones A through C to submersible/water-  
18            resistant units and replace the secondary bushings on pad-  
19            mounted transformers with insulated water-resistant  
20            components. This program provides a more resilient  
21            underground infrastructure that will better withstand water  
22            intrusion and also mitigates the need for costly  
23            replacements during storm restoration which, in turn, will  
24            reduce restoration costs and outage times.

25

1     **Q.**     How much DSSH work is projected for 2026 and 2027?.

2

3     **A.**     Tampa Electric will begin activities for the DSSH program  
4             in 2026 and will include material procurement, vendor  
5             selection, process and procedure documentation, and initial  
6             engineering on the first phase. Tampa Electric expects the  
7             program to be fully operational with assets being upgraded  
8             in the field in 2027. Document No. 7 in my Exhibit No. KEP-  
9             2 includes a list of projects and their associated costs.

10

11    **Q.**     What are the total projected capital and O&M costs for DSSH  
12             in 2026 and 2027?

13

14    **A.**     The 2026 projected capital costs for DSSH are \$0.2 million,  
15             and the 2027 projected capital costs are \$15.5 million.  
16             There are no projected O&M costs for 2026 and 2027.

17

18    **Q.**     How were the cost estimates developed for DSSH projects?

19

20    **A.**     Tampa Electric performed an in-house analysis of the  
21             potential costs and benefits and prioritization of  
22             projects. The company developed costs based on a mix of  
23             updated rates for engineering and construction services  
24             that reflect the latest market conditions as well as  
25             historical averages for this type of work.

1 **Q.** How does the company's 2026 and 2027 projected level of  
2 activity and costs for DSSH compare with the company's  
3 estimates in its approved 2026-2035 SPP?

4  
5 **A.** The pace of work and costs for DSSH in 2026 and 2027 are  
6 consistent with the estimates in the company's approved  
7 2026-2035 SPP.

8  
9 **LEGACY STORM HARDENING INITIATIVES**

10 **Q.** What are the Legacy Storm Hardening Initiatives?

11  
12 **A.** The Legacy Storm Hardening Initiatives are storm hardening  
13 activities that were mandated by the Commission as  
14 components of the company's prior storm hardening plan that  
15 was approved by the Commission in Order No. PSC-2006-0351-  
16 PAA-EI on April 25, 2006.

17  
18 **Q.** Does Tampa Electric recover all costs for the Legacy Storm  
19 Hardening Initiatives through the SPPCRC?

20  
21 **A.** No. Tampa Electric only recovers the costs associated with  
22 the following legacy storm hardening initiatives through  
23 the SPPCRC:

- 24       • Distribution Vegetation Management  
25       • Transmission Vegetation Management

- 1 • Distribution Infrastructure Inspections
- 2 • Transmission Infrastructure Inspections
- 3 • Substation Infrastructure Inspections
- 4 • Transmission Asset Upgrades

5

6 **Q.** Are the Legacy Storm Hardening Initiatives the same as what  
7 the company included in its approved 2026-2035 SPP?

8

9 **A.** Yes, they are the same.

10

11 **CONCLUSION**

12 **Q.** Please summarize your direct testimony.

13

14 **A.** My testimony identifies the SPP programs for which Tampa  
15 Electric is seeking cost recovery for expenses occurring in  
16 2026 and 2027. My testimony describes the number and types  
17 of activities that are projected to be carried out in 2026  
18 and 2027 under the company's approved 2026-2035 SPP and  
19 explains how the company developed cost estimates for each  
20 of these activities. My testimony also demonstrates that  
21 the costs are reasonable as they are based on sound  
22 estimation methods and the company's six years of  
23 experience planning and executing SPP projects.

24

25 **Q.** Are the company's projected activities and costs consistent

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with the company's approved 2026-2035 SPP filing?

**A.** Yes. As explained in my testimony, the company has implemented each of the SPP programs in a manner consistent with the company's approved 2026-2035 SPP. While the company has refined the pace of work and level of costs for some programs as compared to the approved 2026-2035 SPP, the company follows the prioritization and the overall level of spending approved in the company's approved 2026-2035 SPP.

**Q.** Should the Commission approve the company's projected costs 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?

**A.** Yes, these projected costs should be approved. The projected costs are reasonable and consistent with the company's approved 2026-2035 SPP.

**Q.** Does this conclude your testimony?

**A.** Yes.

EXHIBIT

OF

KEVIN E. PALLADINO

**Storm Protection Plan Cost Recovery Clause  
Project List and Summary of Costs  
2026 Actual/Estimate & 2027 Projection**

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	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG WSA 13491.10230118	(1,192)	-
LUG WHA 13296.10562361	7,391	-
LUG WSA 13138.60170460	2,400	-
LUG WSA 13737.60311396	(86,538)	-
LUG WSA 13612.60022877	(14)	-
LUG WSA 13535.91618829	696	-
LUG PCA 13147.92901825	(956)	-
LUG WSA 13111.60072751	29,242	-
LUG WSA 13207.90146892	109,268	-
LUG WSA 13220.90901917	(86,898)	-
LUG WSA 13198.94019819	(29,109)	-
LUG CSA 13351.93283244	5,076	-
LUG WSA 13067.90157556	(27,259)	-
LUG WSA 13220.10191173	(7)	-
LUG CSA 13351.10384723	4,916	-
LUG PCA 13463.10692795	(54,060)	-
LUG WSA 13191.10173500	80,461	-
LUG WSA 13622.60048809	60,381	-
SPP LUG General Costs	(517)	-
LUG WSA 13109.90641822	18	-
LUG CSA 13350.60047463	(341)	-
LUG PCA 13723.93324791	(29,378)	-
LUG ESA 13460.92863550	801	-
LUG WSA 13059.60302601	317,487	-
LUG WSA 13612.60003135	(2,310)	-
LUG PCA 13724.10671319	76,192	-
LUG SHA 13001.60179191	(990)	-
LUG SHA 13001.10663240	(4,279)	-
LUG WSA 13079.60087041	182	-
LUG WSA 13138.94080005	(9,774)	-
LUG CSA 13042.93264130	7,286	-
LUG CSA 13042.93266650	13,958	-
LUG CSA 14012.91702481	(16,821)	-
LUG PCA 13390.92597622	3,931	-
LUG PCA 13007.60028650	1,350	-
LUG PCA 13241.92937437	22,183	-
LUG PCA 13243.10791877	14,731	-
LUG PCA 13787.92354169	(666)	-
LUG PCA 13390.92612860	(454)	-
LUG ESA 13326.94364041	883	-
LUG ESA 13227.92257437	119	-
LUG ESA 13039.93090160	24,710	-
LUG ESA 13460.92859507	(1,314)	-
LUG WSA 13163.91066431	(5,310)	-

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG WSA 13081.60008652	(247)	-
LUG ESA 13133.10802850	(3,425)	-
LUG CSA 13036.94350396	803	-
LUG CSA 13036.10143568	(752)	-
LUG CSA 13837.91812632	(3,093)	-
LUG CSA 13219.92128810	15,652	-
LUG SHA 13020.92134864	(2,007)	-
LUG CSA 14012.92299193	(166,181)	-
LUG CSA 14012.10483818	111,970	-
LUG SHA 13817.10722422	(5,347)	-
LUG CSA 13100.91340554	54,696	-
LUG ESA 13230.10471354	45,378	-
LUG WSA 13873.60311122	(4,751)	-
LUG WHA 13297.10560425	(113,171)	-
LUG ESA 13710.92354144	612	-
LUG ESA 13171.10455381	23,880	-
LUG ESA 13795.90398961	76,484	-
LUG WSA 13754.10297442	(4,384)	-
LUG WSA 13210.90098744	248,475	-
LUG ESA 13225.60139973	641	-
LUG ESA 13454.90429155	(2)	-
LUG WSA 13483.60393455	29,854	-
LUG SHA 13645.92207754	2,227	-
LUG SHA 13001.10663269	2,845	-
LUG ESA 13127.90334707	265,612	-
LUG ESA 13906.10096968	158,606	-
LUG ESA 13878.10105728	157,689	-
LUG CSA 13048.10100716	18,040	-
LUG CSA 13106.10361894	975,883	-
LUG CSA 13103.90748138	115,984	-
LUG PCA 13656.10075336	317,678	-
LUG PCA 13464.91337725	123,459	-
LUG WSA 13219.92005809	89,503	-
LUG WSA 13165.91910924	16,532	-
LUG ESA 13883.92008787	3,298	-
LUG WSA 13079.60077624	144,429	-
LUG WSA 13522.10392882	480,904	-
LUG ESA 14355.60258173	124,487	-
LUG ESA 13906.10096964	16,937	-
LUG CSA 14042.90668793	1,633,282	-
LUG CSA 13351.10384706	74,668	-
LUG WSA 13141.92630916	(0.01)	-
LUG CSA 13024.60002476	186,588	-
LUG ESA 13433.10466911	31,520	-

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG ESA 13796.92884623	635,889	-
LUG ESA 13433.93369551	114,687	-
LUG WSA 13207.90613782	143,803	-
LUG WSA 13612.92956326	129,764	-
LUG WHA 13313.90084626	150,248	-
LUG CSA 13044.91565159	349,018	-
LUG ESA 13324.93118733	341,417	-
LUG ESA 13910.10545847	599,184	-
LUG WSA 13754.91040852	192,305	-
LUG CSA 13024.91937629	190,034	-
LUG ESA 13793.92686736	283,841	-
LUG ESA 13324.93501061	652,261	-
LUG SHA 13899.60005952	752,329	-
LUG WSA 13190.90098676	794,735	-
LUG WSA 13191.10173522	998,774	-
LUG WSA 13621.91418404	345,617	-
LUG CSA 13219.90469050	1,137,535	-
LUG WSA 13612.90312305	163,833	-
LUG ESA 13793.92685255	325,625	-
LUG ESA 13793.92686002	206,741	-
LUG ESA 13911.10554595	203,639	-
LUG CSA 13048.91154995	374,410	-
LUG ESA 13326.94363981	341,585	-
LUG WSA 13865.60305740	102,189	-
LUG WSA 13208.90152415	445,093	-
LUG WSA 13207.92190389	1,217,769	-
LUG WHA 13313.10684614	928,717	-
LUG ESA 13509.10501141	329,520	-
LUG ESA 13909.92173076	335,332	-
LUG DCA 13004.92543665	1,451,432	-
LUG ESA 13434.91782844	99,714	-
LUG WSA 13164.10158909	837,669	-
LUG WSA 13624.10274749	342,625	-
LUG WSA 13191.60474882	624,966	-
LUG WSA 13217.92097014	1,750,930	-
LUG WSA 13740.60614298	1,274,568	-
LUG WSA 13065.91354294	539,133	-
LUG WSA 13065.92238609	582,429	-
LUG WSA 13112.92874488	852,551	-
LUG WSA 13162.90211134	614,777	-
LUG WSA 13738.90267141	272,654	-
LUG ESA 13509.10501150	560,347	-
LUG WSA 13198.10051851	205,207	-
LUG SHA 13900.10717269	196,105	-

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG ESA 13911.92679866	388,157	-
LUG ESA 13793.92686712	240,161	-
LUG WSA 13162.94434120	995,096	-
LUG CSA 13175.93247243	2,413,934	-
LUG PCA 13959.10716303	488	-
LUG ESA 13324.93501052	42,502	-
LUG WSA 13359.92321581	1,408,099	-
LUG WSA 13611.10092875	1,085,400	-
LUG ESA 13796.10842823	383,076	-
LUG ESA 13509.91772133	54,533	-
LUG ESA 13686.93697046	345,952	-
LUG ESA 13878.10105717	483,271	-
LUG ESA 13231.10868121	291,092	-
LUG PCA 13853.60463714	1,028,031	-
LUG WSA 13754.90097474	1,328,264	-
LUG WSA 13754.90630567	527,211	-
LUG WSA 13210.92775767	300,000	-
LUG WSA 13510.10218987	224,762	-
LUG WSA 13207.10168319	1,157,890	-
LUG CSA 13837.91563454	999,529	-
LUG SHA 13817.10722422	403,832	-
LUG ESA 13509.92890860	151,168	-
LUG SHA 13780.10723993	279,255	-
LUG SHA 13001.10663262	52,259	-
LUG CSA 13631.91774500	139,295	-
LUG ESA 13213.93172625	288	-
LUG WSA 13533.91060899	1,866,607	-
LUG WSA 13072.10165789	1,550,455	-
LUG WSA 13167.92398222	993,243	-
LUG WSA 13737.10007252	699,970	-
LUG WSA 13167.10160212	227,836	-
LUG ESA 13796.92728705	3,040,480	-
LUG WSA 13162.10158434	687,657	-
LUG ESA 13906.92282884	20,348	-
LUG ESA 13911.90130568	135,198	-
LUG ESA 13878.10105726	183,331	-
LUG CSA 13045.10165382	1,571,997	-
LUG CSA 13106.91643964	208,466	-
LUG CSA 13094.60013778	1,062,000	-
LUG PCA 13390.92605381	18,440	-
LUG ESA 13326.10477228	396,330	-
LUG SHA 13896.10933157	206,659	-
LUG ESA 13213.93276297	1,645,551	-
LUG WSA 13140.91873275	1,880,389	-

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG WSA 13638.91177941	835,152	-
LUG WSA 13218.60124027	2,104,929	-
LUG WSA 13063.10124545	775,715	-
LUG WSA 13219.92527637	1,599,786	-
LUG WSA 13082.60073803	1,895,552	-
LUG WSA 13740.90487798	529,019	-
LUG WSA 13016.92132257	378,557	-
LUG WSA 13081.90416605	581,369	-
LUG WSA 13198.10051863	554,962	-
LUG CSA 13093	3,155,183	-
LUG WSA 13162	2,785,245	-
LUG WSA 13612.90291123	841,539	170,938
LUG ESA 13502.10497396	377,981	119,404
LUG ESA 13454.90188551	91,664	45,556
LUG CSA 13630.90179103	236,474	65,832
LUG WSA 13638.92079502	713,933	118,989
LUG WSA 13072.10165803	692,391	115,398
LUG WSA 13164.60087359	427,370	535,856
LUG PCA 13723.60422059	193,058	96,990
LUG WSA 13754.90423524	278,076	57,398
LUG WSA 13624.10274748	106,520	106,636
LUG WSA 13217.10247858	3,194,328	228,071
LUG WSA 13163.60033370	91,540	183,081
LUG WSA 13754.10297440	41,394	37,304
LUG ESA 13457.10482593	58,888	88,331
LUG ESA 13457.90176591	493,421	147,346
LUG CSA 13046.91016874	239,436	229,777
LUG CSA 13832.91532289	138	463,394
LUG CSA 13093.60029776	(3,768)	572,583
LUG ESA 13229.10457713	7,102	423,131
LUG WSA 13190.93257667	1,785,346	193,447
LUG WSA 13164.10158932	934,454	560,673
LUG ESA 13174.10913196	(5,214)	307,437
LUG ESA 13229.92525393	14,977	201,168
LUG CSA 13175.93249426	1,552,510	427,470
LUG CSA 13224.92856634	95,522	630,802
LUG DCA 13329	660,714	-
LUG ESA 13509.90504849	33,880	1,049,107
LUG ESA 13231.10868138	1,660	439,499
LUG ESA 13911.91995336	212,816	1,773,426
LUG CSA 13034.10142238	483,431	1,164,839
LUG CSA 13175.60060554	408,072	1,598,968
LUG CSA 13045.10165381	36	-
LUG PCA 13124.91234338	300,992	861,243

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG WSA 13754.90847913	1,673	-
LUG WSA 13610.60058616	10,348	-
LUG WSA 13219.90098743	(5,319)	-
LUG CSA 13218.60318065	30,200	-
LUG CSA 13219.91965410	12,598	-
LUG WHA 13371	899,429	1,932,602
LUG SHA 14020.60223573	597	904,663
LUG PCA 13390.92622569	2,097	2,184,842
LUG PCA 13656.92320131	48,554	291,322
LUG PCA 13724.10671179	3,299	31,909
LUG ESA 13799.60395568	74,142	579,987
LUG ESA 13906.10096960	67,101	1,367,787
LUG CSA 13053.10120786	183,830	1,427,695
LUG CSA 13091.10163224	30,536	756,846
LUG WSA 13586.92298267	91,206	623,606
LUG ESA 13229.11273871	153,250	692,851
LUG CSA 13098.10657027	134,034	1,015,923
LUG ESA 13502.92573944	38,024	-
LUG ESA 13226.10462583	8,800	-
LUG WSA 13756.10589595	15,980	-
LUG CSA 13835.60314670	12,875	-
LUG ESA 13509.60346595	226,807	-
LUG ESA 13230.92496254	9,556	421,491
LUG SHA 13645.91519309	1,497	-
LUG SHA 13900.92336596	(22,955)	-
LUG ESA 13906.90137810	43,265	1,126,541
LUG ESA 13127.92663180	1,565,199	1,439,477
LUG CSA 13043.10093646	173,443	501,901
LUG CSA 13091.60302651	62,825	1,018,589
LUG PCA 13464.10674784	41,460	-
LUG ESA 14356.93292955	352	1,234,462
LUG SHA 13651.10823013	10,020	-
LUG WSA 13078.10127937	1,411,295	1,933,963
LUG CSA 41012.10483757	146,056	1,154,978
LUG CSA 13098.10657025	93,857	575,035
LUG CSA 13748.60111391	117,706	926,466
LUG SHA 13254.91621768	96,799	1,824,041
LUG ESA 13127.92661768	1,022,990	2,751,548
LUG CSA 13103.91232937	(18,480)	2,062,840
LUG PCA 13668.60061785	17,172	2,011,139
LUG PCA 13008.60015117	101,447	255,037
LUG WSA 13198.92655421	76,035	628,423
LUG ESA 13506.10801788	124,356	986,338
LUG CSA 13037.91168509	120,253	913,017

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG CSA 13036.91479826	83,154	778,174
LUG SHA 13900.91863298	30,752	357,925
LUG WSA 13199.10050730	57,366	739,863
LUG WSA 13078.90444684	842,345	2,131,512
LUG ESA 13436.10476050	252,370	1,463,770
LUG SHA 14021.90106483	46,353	551,480
LUG CSA 13828.10424221	266,860	2,632,252
LUG WSA 13199.90526768	51,160	590,897
LUG WSA 13112.92890357	65,373	1,785,865
LUG WSA 13201.91868130	31,624	815,726
LUG WSA 13143.10928275	112,408	117,235
LUG WSA 13194.90645500	675,315	3,236,018
LUG WSA 13194.10286125	1,154,690	2,111,612
LUG WSA 13078.10127958	61,503	2,906,996
LUG ESA 13911.60157737	(260)	2,422,124
LUG SHA 13817.10722417	110,255	1,601,609
LUG SHA 13003.10895211	93,357	1,817,735
LUG CSA 13045.10165356	186,081	2,023,983
LUG CSA 13838.93033231	78,980	1,567,823
LUG CSA 13417.92035203	36,291	2,989,433
LUG CSA 13088.60029011	1,108	2,971,503
LUG WSA 13754.90915815	115,601	788,446
LUG WSA 13359.90522517	233,751	677,113
LUG WSA 13206.90482454	65,138	1,160,738
LUG WSA 13532.93432382	27,902	4,113,512
LUG WSA 13605.91052996	44,447	932,684
LUG WSA 13206.10167762	41,328	754,983
LUG WSA 13522.10392877	61,534	680,109
LUG WSA 13140.92408051	61,965	1,054,826
LUG ESA 13712.10904182	80,150	689,084
LUG SHA 14021.60274637	120,094	778,240
LUG CSA 14012.91181114	89,977	684,723
LUG PCA 13125	900,848	-
LUG ESA 13228	730,455	-
LUG WHA 13288	355,648	-
LUG CSA 13420.10055941	56	-
LUG DCA 13004	2,915,997	-
LUG ESA 13906	785,859	-
LUG ESA 13230.92180224	-	312,919
LUG DCA 13330.92197131	-	900,835
LUG CSA 13419.90399851	-	453,102
LUG PCA 13463.10692803	-	789,768
LUG CSA 13093.60031511	-	528,015
LUG WSA 13060.92907479	-	875,000

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Lateral Undergrounding Program Total</b>	<b>107,638,436</b>	<b>116,330,062</b>
LUG WSA 13082.60073788	-	621,275
LUG CSA 13091.60029925	-	3,407,131
LUG SHA 13899.60005954	-	2,350,575
LUG CSA 13091	-	1,324,088
LUG CSA 13348	-	447,028
LUG ESA 13455	-	581,083
LUG PCA 13010	-	3,546,984
LUG PCA 13123	-	564,724
LUG PCA 13463	-	406,959
LUG PCA 13464	-	1,531,983
LUG ESA 13509	-	453,370
LUG ESA 13884	-	76,821
LUG WHA 13289	-	753,434
LUG WSA 13748	-	584,253
LUG SHA 13899	-	965,216
LUG SHA 13900	-	184,051
LUG SHA 14396	-	154,040

	2026 Cost Estimate	2027 Cost Estimate
<b>Vegetation Management Program Total</b>	<b>28,989,963</b>	<b>30,515,705</b>
<b>Distribution SPP Veg Mgmt Subtotal</b>	<b>25,042,223</b>	<b>26,310,303</b>
Planned	15,382,957	14,160,759
Supplemental	4,553,049	4,532,005
Mid-cycle	5,106,217	7,617,539
<b>Transmission SPP Veg Mgmt Subtotal</b>	<b>3,947,740</b>	<b>4,205,402</b>
Planned	3,947,740	4,205,402

	2026 Cost Estimate	2027 Cost Estimate
<b>Transmission Asset Upgrades Program Total</b>	<b>17,339,972</b>	<b>16,773,459</b>
SPP TAU - Circuit 66407	(1,194)	-
SPP TAU - Circuit 66016	(1,517)	-
SPP TAU - Circuit 66036	18,233	-
SPP TAU - Circuit 66046	6,384	-
SPP TAU - Circuit 66022	936	-
SPP TAU - Circuit 230602	55,443	-
SPP TAU - Circuit 66025	(600)	-
SPP TAU - Circuit 66026	2,115	-
SPP TAU - Circuit 66017	754	-
SPP TAU - Circuit 66011	212	-
SPP TAU - Circuit 66035	212	-
SPP TAU - Circuit 66042	761	-
SPP TAU - Circuit 66040	4,111	-
SPP TAU - Circuit 66045	(8,102)	-
SPP TAU - Circuit 66021	587	-
SPP TAU - Circuit 66034	2,040,773	-
SPP TAU - Circuit 66652	973,549	-
SPP TAU - Circuit 66656	671,562	-
SPP TAU - Circuit 66838	1,302,156	-
SPP TAU - Circuit 66650	830,157	-
SPP TAU - Circuit 66837	158,463	-
SPP TAU - Circuit 66830	767,051	-
SPP TAU - Circuit 66657	1,162,688	-
SPP TAU - Circuit 66043	1,072,359	-
SPP TAU - Circuit 138003	1,309,789	-
SPP TAU - Circuit 66004	91,661	42,451
SPP TAU - Circuit 66651	9,954	8,613
SPP TAU - Circuit 66405	24,919	40,605
SPP TAU - Circuit 66655	(8,469)	46,142
SPP TAU - Circuit 66010	13,850	13,535
SPP TAU - Circuit 66404	73,892	5,537
SPP TAU - Circuit 66057	615	615
SPP TAU - Circuit 66062	20,090	2,461
SPP TAU - Circuit 66842	1,230	1,230
SPP TAU - Circuit 66426	431,798	149,501
SPP TAU - Circuit 66058	4,307	4,307
SPP TAU - Circuit 66615	53,805	67,060
SPP TAU - Circuit 66417	11,028	8,613
SPP TAU - Circuit 66832	437,440	62,138
SPP TAU - Circuit 66041	38	15,996
SPP TAU - Circuit 66002	751	3,691
SPP TAU - Circuit 66061	676,861	332,029
SPP TAU - Circuit 66833	1,076,530	3,269,368
SPP TAU - Circuit 66051	388,718	28,301

	2026 Cost Estimate	2027 Cost Estimate
<b>Transmission Asset Upgrades Program Total</b>	<b>17,339,972</b>	<b>16,773,459</b>
SPP TAU - Circuit 66014	21,758	11,689
SPP TAU - Circuit 66603	2,739,407	742,420
SPP TAU - Circuit 66091	1,336	1,414,269
SPP TAU - Circuit 138004	47	3,076
SPP TAU - Circuit 66095	373	30,146
SPP TAU - Circuit 138005	66	1,846
SPP TAU - Circuit 138006	461,534	2,584,928
SPP TAU - Circuit 66044	1,465	18,457
SPP TAU - Circuit 66012	1,616	9,844
SPP TAU - Circuit 66088	508	13,535
SPP TAU - Circuit 66005	109	9,844
SPP TAU - Circuit 66839	1,336	2,513,974
SPP TAU - Circuit 138007	712	11,689
SPP TAU - Circuit 66056	543	615
SPP TAU - Circuit 66037	106	615
SPP TAU - Circuit 66416	460	2,018,368
SPP TAU - Circuit 66653	432,694	3,204,124
SPP TAU - Circuit 66029	-	1,846
SPP TAU - Circuit 230037	-	615
SPP TAU - Circuit 66064	-	615
SPP TAU - Circuit 230014	-	615
SPP TAU - Circuit 66085	-	1,230
SPP TAU - Circuit 66831	-	1,846
SPP TAU - Circuit 66658	-	28,916
SPP TAU - Circuit 138008	-	6,768
SPP TAU - Circuit 66039	-	8,613
SPP TAU - Circuit 66072	-	15,381
SPP TAU - Circuit 66071	-	10,459
SPP TAU - Circuit 66835	-	3,076
SPP TAU - Circuit 66003	-	1,230
SPP TAU - Circuit 66052	-	615

	<b>2026 Cost</b>	<b>2027 Cost</b>
	<b>Estimate</b>	<b>Estimate</b>
<b>Substation Extreme Weather Hardening Program Total</b>	<b>9,368,597</b>	<b>7,201,621</b>
SPP SEW - Double Branch (D)	193.45	-
SPP SEW - Jackson Rd (T)	(376.14)	-
SPP SEW - Desal (D)	3,609.45	-
SPP SEW - Port Sutton (D)	115,555.36	-
SPP SEW - Lake Agnes (T)	12,796.36	-
SPP SEW - Estuary (D)	997,354.11	-
SPP SEW - Maritime (D)	309,486.58	-
SPP SEW - Trout Creek (D)	2,025,363.36	-
SPP SEW - First Street (D)	2,209,720.00	-
SPP SEW - Skyway (D)	2,814,146.68	728,117
SPP SEW - Twelfth Avenue (D)	390,000.00	2,486,346
SPP SEW - El Prado (D)	490,747.40	3,814,186
SPP SEW - South Gibsonton (T)	-	172,972

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Overhead Feeder Hardening Program Total</b>	<b>25,348,487</b>	<b>28,213,858</b>
SPP FH - Lake Alfred 13118	(4,079)	-
SPP FH - E Winterhaven 13308	(28)	-
SPP FH - Knights 13805	(142)	-
SPP TracPro Phase 3 - FH	14,842	-
SPP FH - Juneau 13024	6,923	-
SPP FH - Hopewell 13148	3,864	-
SPP FH - 14th St 13048	14,496	-
SPP FH - East Bay 13346	2,205	-
SPP FH - Lake Silver 13292	10,002	-
SPP FH - Bloomingdale 13039 - OH	61,561	-
SPP FH - Pine Lake 13187	(516)	-
SPP FH - Lois Ave 13072	22,060	-
SPP FH - E. Winter Haven 13311	109,919	-
SPP FH - Juneau 13417	36,982	-
SPP FH - Del Webb 13438	3,827	-
SPP FH - Lakewood 13457	(28,157)	-
SPP FH - Juneau 13024	77,243	-
SPP FH - Harney Rd 14042	(2,415)	-
SPP FH-Sunset 13099 Trout Creek TX	278,156	-
SPP FH Caloosa 13236 S TX	455,702	-
SPP FH - Terrace 13962	5,399	-
SPP FH - Imperial Lakes 13853	134,316	-
SPP FH - Pine Lake S 13630	6,643	-
SPP FH - Yukon 13948	119,462	-
SPP FH - Pinecrest 13786	11,102	-
SPP FH - Temple Terrace 13204	86	-
SPP FH - Cypress Gardens 13153	39,890	-
SPP FH - Cypress Gardens 13151	100,970	-
SPP FH - Tampa Bay Blvd 13638	37,426	-
SPP FH - Bloomingdale 13040	443	-
SPP FH - Hyde Park 13360	201	-
SPP FH - Alexander Road 13119	12,887	-
SPP FH - Lake Alfred 13118	1,441	-
SPP FH - Granada 13754	(175)	-
SPP FH - Double Branch 13193	854	-
SPP FH - Coronet 13984	10,868	-
SPP FH - Lake Silver 13289	76,075	-
SPP FH - Plymouth St 13094	330,769	-
SPP FH - GTE Collier 14014	198,445	-
SPP FH - Lake Juliana 13770	53,835	-
SPP FH - Meadow Park 13673	1,198	-
SPP FH - Trout Creek 13989	463,557	-
SPP FH - Twenty Seventh Street 13349	673,532	-

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Overhead Feeder Hardening Program Total</b>	<b>25,348,487</b>	<b>28,213,858</b>
SPP FH - Temple Terrace 13028	1,126,735	-
SPP FH - Clearview 13737	1,675,687	-
SPP FH - Harney Rd 14040	1,371,559	-
SPP FH - Plant City 13125	463,648	-
SPP FH - Brandon 13228	793,457	-
SPP FH - Dairy Road 13371	1,060,320	-
SPP FH - Woodlands 13484	508,376	-
SPP FH - Tampa Bay Blvd 13637	461,947	-
SPP FH - Baycourt 13080	1,636,749	-
SPP FH - Plymouth Street 13093	1,586,508	-
SPP FH - Matanzas 13162	983,538	-
SPP FH - Hampton 13655	372,739	-
SPP FH - Meadow Park 13671	140,215	-
SPP FH - Mckinley 13844	1,589,848	-
SPP FH - Skyway 13317	380,377	-
SPP FH - Carrollwood Village 13538	1,440,922	-
SPP FH - Coolidge 13077	234,720	92,358
SPP FH - Plant City 13414	(24,525)	56,640
SPP FH - Brandon 13230	586,348	195,623
SPP FH - Providence Road 13879	501,090	434,717
SPP FH - Terrace 13961	155,012	543,396
SPP FH - Providence Road 13878	137,582	650,871
SPP FH - Riverview 14022	14,305	448,369
SPP FH - Pearson Rd 13687	351	-
SPP FH - Alexander Road 13463	73,373	1,101,592
SPP FH - Alexander Road 13464	80,675	706,391
SPP FH - State Road 574 13509	94,353	615,011
SPP FH - Casey Road 13748	104,726	706,208
SPP FH - Providence Road 13884	7,831	587,004
SPP FH - Providence Road 13885	424,438	619,976
SPP FH - Lakewood 14117	169,749	804,226
SPP FH - Fort King Hwy 13004	613,642	760,754
SPP FH - Mulberry 13010	72,527	662,775
SPP FH - Dade City 13329	162,271	831,853
SPP FH - Lake Alfred 13117	14,305	304,302
SPP FH - Twenty Seventh Street 13348	106,871.58	690,483
SPP FH - Lakewood 13455	56,440.40	1,033,352
SPP FH - Imperial Lakes 13850	658,111.74	380,377
SPP FH - Rhodine Road 13652	14,304.60	365,880
SPP FH - Tampa Palms 13718	73,317.61	562,246
SPP FH - Peach Avenue 13906	106,422.86	670,836
SPP FH - El Prado 13610	250,145.40	335,460
SPP FH - First Street 13900	106,422.40	633,103

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Overhead Feeder Hardening Program Total</b>	<b>25,348,487</b>	<b>28,213,858</b>
SPP FH - Alexander Road 13123	147,767.15	928,187
SPP FH - Sunlake 14070	14,304.60	452,824
SPP FH - Double Branch S 13191	348,244.40	125,845
SPP FH - Third Ave S 13397	136,529.17	112,971
SPP FH - Fowler W 13826	507,878.41	108,679
SPP FH - Lake Ruby S 13918	15,281.38	487,160
SPP FH - Lake Ruby S 13916	20,908.12	512,862
SPP FH - Lake Silver N 13293	111,070.01	449,551
SPP FH - Madison 13170	1,482.59	393,786
SPP FH - Forty Sixth Street 13051	15,801.72	430,083
SPP FH - Hyde Park 13140	1,408.36	466,417
SPP FH - Hyde Park 13141	57,242.36	343,118
SPP FH - Matanzas 13164	7,861.30	251,657
SPP FH - Matanzas 13165	61,001.49	338,116
SPP FH - Caloosa 13233	3,483.48	368,816
SPP FH - Lake Silver 13288	74.23	274,993
SPP FH - Cypress Street 13451	148.49	321,847
SPP FH - Del Webb 13494	824.28	253,185
SPP FH - Forty Sixth Street 13499	999.23	365,548
SPP FH - Stadium 13518	750.05	315,317
SPP FH - Tampa Palms 13719	349.90	237,564
SPP FH - Clearview 13738	31,883.07	361,462
SPP FH - Boyscout 13761	249.20	227,220
SPP FH - Patterson Road 13860	148.49	289,519
SPP FH - Henderson Road 13873	148.49	257,713
SPP FH - Lake Magdalene 13934	665.37	323,151
SPP FH - Dale Mabry 13584	14,304.60	521,660
SPP FH - First Street 13899	73,282.15	638,959
SPP FH - Sun City 14145	14,304.60	414,981
SPP FH - Tucker Jones 14396	30,984.81	218,984
SPP FH - Mckinley 13057	-	379,874
SPP FH - Sun City 13304	-	369,328
SPP FH - Lakewood 13454	-	509,265
SPP FH - Massaro 14199	-	230,345
SPP FH - Wilderness 14218	-	223,449
SPP FH - East Winter Haven 13310	-	19,961
SPP FH - Clarkwild 13459	-	103,574
SPP FH - Buckhorn 13712	-	84,887
SPP FH - Florida Avenue 13835	-	34,163
SPP FH - Gibsonton 13020	-	126,784
SPP FH - Mcfarland 13107	-	77,287
SPP FH - Alexander Road 13120	-	31,636
SPP FH - Jackson Road 13154	-	62,709

	2026 Cost Estimate	2027 Cost Estimate
<b>Distribution Overhead Feeder Hardening Program Total</b>	<b>25,348,487</b>	<b>28,213,858</b>
SPP FH - Carrollwood Village 13535	-	54,184
SPP FH - Meadow Park 13672	-	46,424
SPP FH - Henderson Road 13871	-	84,507
SPP FH - Coronet 13982	-	90,660
SPP FH - Riverview 14024	-	74,807
SPP FH - Paglen Road 14035	-	24,036

	2026 Cost Estimate	2027 Cost Estimate
<b>Infrastructure Inspections Program Total</b>	<b>2,100,978</b>	<b>2,211,976</b>
Distribution Wood Pole Inspections	1,504,763	1,577,011
Routine Ground Patrol - Trans	243,280	242,040
Infrared Thermography - Trans	121,500	157,200
Ground Line Inspections - Trans	20,565	18,500
Substation Inspections	210,869	217,225

	2026 Cost Estimate	2027 Cost Estimate
Distribution Storm Surge Hardening Program Total	202,019	15,475,501
SPP DSH - Phase 1	202,019	15,296,973
SPP DSH - Phase 2	-	178,528

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** DISTRIBUTION LATERAL UNDERGROUNDING (DLU)

**Program Description:** This program will convert existing overhead distribution lateral facilities to underground to increase the resiliency and reliability of the distribution system serving the company's customers.

**Program Projections:**

January 1, 2026 to December 31, 2026  
During this period, projected to convert 60 miles of overhead lines.

January 1, 2027 to December 31, 2027  
During this period, projected to convert 65 miles of overhead lines.

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026: \$108.0 million

January 1, 2027 to December 31, 2027: \$116.6 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** VEGETATION MANAGEMENT (VM)

**Program Description:** This program involves the strategic planning and maintenance of vegetation around power lines and electrical infrastructure, ensuring the reliability and safety of the system, preventing outages, and reducing outage duration times. This program consists of the following initiatives:

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

**Program Projections:**

January 1, 2026 to December 31, 2026	
Distribution Four-Year Cycle:	1,495 miles
Supplemental Distribution Circuit:	500 miles
Mid-Cycle Distribution:	1,403 miles
Transmission:	541 miles

January 1, 2027 to December 31, 2027	
Distribution Four-Year Cycle:	1,495 miles
Supplemental Distribution Circuit:	500 miles
Mid-Cycle Distribution:	1,117 miles
Transmission:	537 miles

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026	
Distribution Four-Year Cycle:	\$15.4 million
Supplemental Distribution Circuit:	\$4.6 million
Mid-Cycle Distribution:	\$5.1 million
Transmission:	\$3.9 million

January 1, 2027 to December 31, 2027	
Distribution Four-Year Cycle:	\$14.2 million
Supplemental Distribution Circuit:	\$4.5 million
Mid-Cycle Distribution:	\$7.6 million
Transmission:	\$4.2 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** TRANSMISSION ASSET UPGRADES (TAU)

**Program Description:** This program will proactively and systematically replace the remaining wood transmission poles with non-wood material.

**Program Projections:**

January 1, 2026 to December 31, 2026  
During this period, projected to replace 420 poles.

January 1, 2027 to December 31, 2027  
During this period, projected to replace 420 poles.

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026: \$18.1 million

January 1, 2027 to December 31, 2027: \$17.5 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** SUBSTATION EXTREME WEATHER HARDENING (SEW)

**Program Description:** This program will harden and protect the company's substation assets that are vulnerable to flood or storm surge.

**Program Projections:**

January 1, 2026 to December 31, 2026  
During this period, projected to work on 12 substations.

January 1, 2027 to December 31, 2027  
During this period, projected to work on four substations.

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026: \$9.4 million

January 1, 2027 to December 31, 2027: \$7.2 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** DISTRIBUTION OVERHEAD FEEDER HARDENING (FH)

**Program Description:** This program will include strategies to further enhance the resiliency and reliability of the distribution network by further hardening the grid to minimize interruptions and reduce customer outage counts during extreme weather events and abnormal system conditions.

**Program Projections:**

January 1, 2026 to December 31, 2026  
During this period, projected to work on 1,800 poles.

January 1, 2027 to December 31, 2027  
During this period, projected to work on 1,800 poles.

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026: \$26.4 million

January 1, 2027 to December 31, 2027: \$29.2 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** INFRASTRUCTURE INSPECTIONS

**Program Description:** This program covers the following infrastructure inspections performed on the company's transmission and distribution system:

Distribution Wood Pole  
Transmission Wood Pole/Groundline  
Transmission Ground Patrol  
Transmission Aerial Infrared  
Distribution Substation  
Transmission Substation

**Program Projections:**

January 1, 2026 to December 31, 2026

Distribution Wood Pole:	35,625 inspections
Transmission Wood Pole/Groundline:	149 inspections
Transmission Ground Patrol:	218 circuits
Transmission Aerial Infrared:	218 circuits
Distribution Substation:	532 inspections
Transmission Substation:	448 inspections

January 1, 2027 to December 31, 2027

Distribution Wood Pole:	35,625 inspections
Transmission Wood Pole/Groundline:	337 inspections
Transmission Ground Patrol:	218 circuits
Transmission Aerial Infrared:	218 circuits
Distribution Substation:	532 inspections
Transmission Substation:	464 inspections

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026

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

January 1, 2027 to December 31, 2027

Distribution Inspections:	\$1.6 million
Transmission Inspections:	\$0.4 million
Substation Inspections:	\$0.2 million

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** DISTRIBUTION STORM SURGE HARDENING (DSSH)

**Program Description:** This program will upgrade the live front switchgear in flood zones A through C to submersible/water-resistant units and replace the secondary bushings on pad-mounted transformers with insulated water-resistant units.

**Program Projections:**

January 1, 2026 to December 31, 2026  
During this period, projected to work on the first phase.

January 1, 2027 to December 31, 2027  
During this period, projected to work on the second phase.

**Program Estimated Expenditures:**

January 1, 2026 to December 31, 2026: \$0.2 million

January 1, 2027 to December 31, 2027: \$15.5 million

## 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 2026 to the following:

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