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EARTHJUSTICE

June 24, 2026

VIA ELECTRONIC FILING

Adam J. Teitzman
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 20260064-EI, Petition by Duke Energy Florida, LLC, for a limited proceeding to approve large load tariff

Dear Mr. Teitzman,

On behalf of Intervenor Florida Rising, Inc., I have enclosed the testimony of Karl Rábago. Please file these documents in Docket No. 20260064-EI. Please contact me if there are any questions regarding this filing.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy and correct copy of the foregoing was served on this 24th day of June, 2026, via electronic mail on:

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DATED this 24th day of June, 2025.

/s/ Bradley Marshall
Attorney

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Duke Energy Florida, LLC, for a limited proceeding to approve large load tariff	DOCKET NO. 20260064-EI DATED: June 24, 2026

DIRECT TESTIMONY OF

KARL RÁBAGO

ON BEHALF OF

FLORIDA RISING

JUNE 24, 2026

I. INTRODUCTION AND OVERVIEW

Q: Please state your name, business name, and address.

A: My name is Karl R. Rábago. I am the principal of Rábago Energy LLC, a Colorado limited liability company, located at 3058 Leafdale Dr., Castle Rock, CO 80109.

Q: On whose behalf are you appearing in this proceeding?

A: I appear here in my capacity as an expert witness on behalf of Florida Rising, Inc. ("Florida Rising").

Q: Please list your formal educational degrees.

A: I earned a Bachelor of Business Administration in Management from Texas A&M University in 1977, a Juris Doctorate with Honors from The University of Texas School of Law in 1984, a Master of Laws in Military Law from the U.S. Army Judge Advocate General's School in 1988, and a Master of Laws in Environmental Law from the Pace University Elisabeth Haub School of Law in 1990.

Q: Please summarize your experience and expertise in the field of electric utility regulation.

A: I have worked for 35 years in the utility industry and related fields, following my honorable discharge from the U.S. Army, where I served as an Armored Cavalry officer and a Judge Advocate. I am actively involved in a wide range of utility regulatory and ratemaking issues across the United States. My previous employment experience includes Commissioner with the Public Utility Commission of Texas, Deputy Assistant Secretary with the U.S. Department of Energy, Vice President with Austin Energy, Executive Director of the Pace Energy and Climate Center, Managing Director with the Rocky Mountain

Institute, and Director with AES Corporation, among others. For the past 14 years, I have operated Rábago Energy LLC as a vehicle for my consulting and expert witness work. My resume is attached as Exhibit KRR-1.

Q: Have you ever testified before the Florida Public Service Commission ("Commission") or other regulatory agencies?

A: I have submitted testimony before the Commission in the past in several proceedings, including the Florida Energy Efficiency and Conservation Act ("FEECA") proceedings in 2014 (Docket Nos. 130199-EI, 130200-EI, 130201-EI, and 130202-EI), the Florida Power & Light need determination case for the Okeechobee Plant (Docket No. 150166-EI), the Gulf Power general rate case in 2017 (Docket No. 160186-EI), the Duke Energy Florida "Clean Energy Connection" program application (Docket No. 20200176-EI), the Florida Power & Light Company general rate case in 2021 (Docket No. 20210015-EI), the Tampa Electric Company general rate case (Docket No. 20240026-EI), the Duke Energy Florida general rate case in 2024 (Docket No. 20240025-EI), and most recently the Florida Power & Light Company general rate case in 2025 (Docket No. 20250011-EI). In the past fourteen years, I have submitted testimony, comments, or presentations in proceedings in Alabama, Arkansas, Arizona, California, Colorado, Connecticut, District of Columbia, Florida, Georgia, Guam, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nevada, New Hampshire, New York, North Carolina, Ohio, Pennsylvania, Puerto Rico, Rhode Island, Vermont, Virginia, Washington, and Wisconsin. I have also testified before the U.S. Congress and have been a participant in comments and briefs filed at several federal agencies and courts. A listing of my previous testimony is attached as

Exhibit KRR-2.

Q: Does your experience give you insights into the responsibilities and duties of the Commission in this proceeding?

A: Yes. As a public utility commissioner in Texas, I participated in making decisions on hundreds of rate review, rulemaking, and planning decisions in cases involving investor-owned, municipal, and cooperative electric and telephone utilities. Those matters ranged widely, from ministerial annual interest rate approvals, for example, to prudence and rate decisions on a $12.4 billion nuclear power plant, to mergers and acquisitions. I have appeared before hundreds of commissioners and board members in formal, informal, and educational proceedings in the years since. I have contributed to the writing and passage of laws and rules in many jurisdictions and have made a career of advancing regulatory and market opportunities for competitive alternatives to monopoly control of essential services businesses, especially through the expanded deployment and use of distributed energy resources. I am honored to have served as a utility regulator and remain deeply respectful of the public interest obligation that comes with the job.

Q: Do you have any specific experience with electricity and other utility service requirements of technology and data businesses?

A: Yes. While I worked with Rocky Mountain Institute (now "RMI"), I studied the practices typically followed in the design and construction of microchip manufacturing facilities ("fabs") and other large industrial facilities as leader of RMI's Natural Capitalism consulting and advisory practice. I worked with large clients in identifying opportunities for cost-effective and sustainable design improvements and operational changes relating to electricity and other utility

requirements. Later, when I served as vice president for distributed energy services at Austin Energy, I led the "Key Accounts" team that provided customer service support to tech companies like Apple, Samsung, and Dell, among others. For the past 30 years, I have also served as a board member for the Center for Resource Solutions, a not-for-profit organization based at The Presidio in San Francisco, California. CRS manages the Green-e® certification program for renewable energy supply and certificates. CRS establishes and encourages adoption of best practices in clean and renewable energy claims and substantiation. A significant fraction of Green-e Certified product sales each year are to tech companies across the U.S.[1]

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to share my evaluation of DEF's proposed Large Load Customer Policy ("LLCP") and Large Load Customer Agreement ("LLCA"). I will address several ways in which DEF, through seeking the Commission's approval, attempts to contravene the requirements of recently passed Florida legislation, S.B. 484,[2] as well as other legal principles and tenets of regulatory law. I offer recommendations to the Commission on ensuring the most efficient deployment of large load customer loads and facilities, particularly for those deriving from data centers, and on best effectuating the intent of the legislation.

[1] According to the 2025 CRS Annual Verification Report for Green-e certified product sales, nearly one-third of such sales were to tech companies. https://resource-solutions.org/g2025/.
[2] The enacted S.B. 484, now included as Chapter 2026-65, Laws of Florida, will soon be codified in relevant part as the newly created section 366.043, Florida Statutes. My testimony will cite these provisions to this forthcoming section 366.043.

Q: How would you characterize Duke Energy Florida ("DEF")'s proposal in this proceeding?

A: DEF proposes a large load "tariff" that fails to ensure large load customers such as data centers bear the full costs of their service. The tariff lacks a rate schedule and instead states that large load customers will take service under existing general rates (GSD-1 & GSDT-1). These rates are already below parity and subsidized by residential and small business customers and were not designed with DEF's duties under the new legislation to the general body of ratepayers in mind. In the event of early termination of service, the tariff is inadequate to prevent cost shifting onto other customer classes, with stranded costs borne by general ratepayers.

Q: What law and regulatory precedents guide the Commission's decision in this matter?

A: Under the newly passed data center law, all public utilities must file a large load customer tariff that includes certain minimum requirements, such as a rate schedule that "reasonably ensure[s] that each large load customer bears its own full costs of service and that such cost is not shifted to the general body of ratepayers." Such costs "include[], but [are] not limited to, connection, incremental transmission, incremental generation, and other infrastructure costs; operations and maintenance expenses; and any other costs required to serve a large load customer." § 366.043(3)(a), Fla. Stat. Furthermore, the law states clearly that "[t]he risk of nonpayment of such costs may not be borne by the general body of ratepayers." *Id.* This tariff must pertain to every customer "with an anticipated monthly peak load of 50 megawatts or more, calculated as the highest average load over a 15-minute interval at a single location." *Id.* §

366.043(2)(d). Each public utility must file a tariff that complies with these requirements with the Commission for approval "[n]o later than October 1, 2026." *Id.* § 366.043(8).

The Governor's own words summarizing the legislation provide guidance on its purpose and goals. In relevant part, the Governor has stated that "SB 484 ensures that local governments maintain the authority to reject data center development in their communities, [and] prevents data center costs from being passed on to consumers, including electricity costs."[3] The Governor's office has specified that the new law "protects ratepayers" because it "[r]equires large-scale users to pay their full cost of service" and "[p]revents financial risk from being shifted to the public." *Id.*

Q: What specific elements of DEF's proposal do you address in this testimony?

A: My testimony will discuss and address:

- DEF's proposal to defer the creation of large load customer rates in light of S.B. 484's passage until its next rate proceeding;
- The LLCP's and LLCA's early termination policy; and
- The LLCP's and LLCA's security requirements.

[3] Press Release, Ron DeSantis, Governor of Fla., Governor Ron DeSantis Signs Law to Protect Floridians from Subsidizing Data Centers (May 7, 2026), https://www.flgov.com/eog/news/press/2026/governor-ron-desantis-signs-law-protect-floridians-subsidizing-data-centers.

II. ALLOWING LARGE LOAD CUSTOMERS TO TAKE SERVICE UNDER EXISTING GENERAL SERVICE TARIFFS WILL NOT REASONABLY ENSURE THAT THEY FULLY PAY FOR THE COSTS INCURRED TO SERVE THEM

Q: How could a utility company reasonably ensure that the costs associated with serving a large load customer are borne only by the large load customer?

A: A utility company may account for such costs by bifurcating the recovery mechanisms into a rate for those embedded costs incurred and a rate for the incremental costs resulting directly from the large load customer's service. A large load customer's embedded costs may be allocated alongside the distributions made to other customer classes and the general body of ratepayers at a rate proceeding, with such rates adjusted to achieve parity. If a large load customer's rates are below parity, a portion of the costs caused by serving that customer will not be recovered from that customer but instead will be allocated to the general body of ratepayers and recovered by increasing rates for other customer classes. Due to the unprecedented nature of the energy demands of large load customers such as data centers, existing general utility rates will almost certainly inadequately account for the attendant costs of those customers. Incremental costs, in contrast, are owed only by the large load customer, and the rate structure must mirror that reality, most effectively by creating a wholly separate rate for the recovery of those costs.

Q: What do you mean by "incremental" and "embedded" costs?

A: Incremental costs are those that, but for a customer taking service with the utility company, would not be incurred. For a large load customer, these may include

generation costs, transmission costs, and infrastructure costs such as new substations. Embedded costs, in contrast, refer to those costs that, in addition to servicing the large load customer, also service other customers on that energy grid, such as operation and maintenance costs for shared energy facilities, equipment and systems serving multiple customer classes, administrative and management costs, and dividends.

Q: What provisions of DEF's proposal are relevant to the question of cost allocation and recovery?

A: DEF's petition does not itself contain rates for its potential large load customers and instead states that "all large load customers will take service under the existing GSD-1 or GSDT-1 rate, until DEF's next rate case filing. At that time, DEF will propose a new rate schedule for large load customers that will meet the objectives of the new legislation." DEF Petition at 4–5. Furthermore, the Contributions in Aid of Construction provision ("CIAC") in the company's LLCP relates to the large load customer's incremental costs and provides that the "Customer shall make all payments required by and calculated pursuant to Commission Rule 25-6.064, F.A.C. and Section 3.01 of the Company's Tariff. Company requires Customer to pay 100% of the total estimated costs to extend service in advance. Those payments are refunded over a period of up to five years, less CIAC that would normally be paid by Customer, as base revenues are collected. Any Customer funds not refunded at end of period (because the Customer's load was insufficient) become nonrefundable." LLCP § 13.07.

Q: Generally, how do these provisions function and how do they relate to the requirements of section 366.043?

A: If a qualifying large load customer takes service from DEF before the company's next rate case, such a customer would do so under either DEF's GSD rate or GSDT rate. These rates, set in DEF's 2024 settlement agreement, predate section 366.043 and were therefore not designed to meet DEF's obligations under the new statute with respect to protecting its existing ratepayers from incremental costs that could be incurred to serve potential new large load customers. DEF does not assert that its current GSD and GSDT rates comply with section 366.043, but rather, that DEF will simply solve the problem later. That is, rather than design a tariff that is compatible with section 366.043 and petition the Commission for its approval by October 1, 2026, DEF states it will "propose a new rate schedule" that will comply with the objectives of the new legislation whenever it happens to file its next rate case. DEF Petition at 4–5. The existing general rates are unlikely to ensure that solely large load customers are responsible for recovering those costs, as the law requires. The company's proposal to defer cost of service rate determinations for large loads until its next rate case means that the utility cannot credibly or reasonably claim that any loads for which service is provided until that time will be under terms that meet the requirements of the new statute. Those significant investments and other costs incurred to serve large load customers that are not recovered by the GSD and GSDT rates will fall to the general service rates of other customer classes. DEF's general rates are already far from parity, with residential and small business customers significantly overpaying for their electricity service, while industrial

customers—including the GSD and GSDT classes—enjoy deep discounts.[4] Coupled with this Commission's practice of "gradualism,"[5] DEF's proposal ensures that the full costs to serve data center customers are never recovered by those customers themselves. In sum, DEF's application asks the Commission to approve a collateral attack on the effective date of the new law and thereby open a huge window for shifting data center and large load costs to other customers.

The LLCP's CIAC provision functions by requiring the large load customer to fully pay its estimated incremental costs in advance and provides that DEF will refund those payments "over a period of up to five years," but not including those CIAC costs "that would normally be paid" by such a customer. By refunding these incremental costs, the company and its general ratepayers essentially pay for these costs incurred solely by the large load customer, despite the new law providing that "incremental transmission, incremental generation, and other infrastructure costs," as well as "any other costs required to serve a large load customer," must fall onto the large load customer to recover. § 366.043(3)(a), Fla. Stat.

Q: Hypothetically, if DEF contracted to serve a 1 GW customer through the construction of a natural gas-powered electric plant before its next rate case, what would be the estimated total cost of service for that customer?

A: For one, data centers of that size and larger are not hypotheticals for DEF. The Fort Meade city commission recently approved a gas-powered data center siting for a 1.2 GW large load customer, with DEF slated as the utility company to

[4] *See* DEF 2024 Settlement Agreement, Exhibit 5, page 21, PSC Docket No. 20240025-EI (July 22, 2024) (attached as Exhibit KRR-3).

[5] *See, e.g., In Re: Petition for Rate Increase by Peoples Gas Sys., Inc*., PSC Docket No. 20220212-GU, 2023 WL 9106989 at *15 (Fla. Pub. Serv. Comm'n Dec. 27, 2023) (describing gradualism as a "recognized and generally accepted principle" in the Commission).

1 provide service.[6] There is also reason to believe DEF has interest far greater than
2 "just" the 1.2 GW Fort Meade data center customer, with DEF in discovery
3 stating that it has completed transmission assessments for over 8 GW of potential
4 data center load. While I would not expect all that load to materialize, even a
5 fraction of that load would cause DEF to undertake enormous capital spending.
6 Under DEF's 20% reserve margin, the company must produce a total of
7 1.44 GWs of electricity to service its Fort Meade customer.[7] However, for
8 purposes of the present hypothetical of a 1.0 GW data center customer as in DEF
9 witness Chatelain's testimony, 1.2 GWs of capacity would be required. While
10 total costs can depend on a variety of factors, a customer of that size can be
11 expected to, at a minimum, cost billions of dollars to serve. JEA's recently
12 proposed 678 MW natural gas plant has an estimated total in-service capital cost
13 of $1.57 billion, including the construction involved, the equipment for
14 interconnection, the costs of interest accrued during construction, and insurance.[8]
15 This is a useful figure, as DEF, through discovery, has refused to produce any
16 internal generation cost estimates. JEA's estimated capital costs pertain to a
17 generation project in Florida that JEA proposes to start constructing soon. JEA's
18 figures therefore represent the most accurate and contemporaneous cost estimate
19 available in this proceeding. Very conservatively assuming that DEF can

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[6] Alexis Jones, *Fort Meade Commissioners Pass Development Agreement for Data Center, Despite Pushback From Residents*, Spectrum News (Apr. 15, 2026), *https*://baynews9.com/fl/tampa/news/2026/04/15/fort-meade-data-center-approved-despite-residents-concerns; Jennifer Kveglis, *Fort Meade Moves Forward with Controversial $1.6B Data Center Project Despite Community Opposition*, FOX 13 News (Apr. 14, 2026), https://www.fox13news.com/news/fort-meade-data-center-project-community-opposition.

[7] 1.2 GW multiplied by 1.2 factor for 20% reserve margin equals 1.44 GW.

[8] Petition for Determination of Need for JEA's St. Johns River Power Park Unit 3, Testimony of Jody Brooks Ex. JB-2, at 26–27, Docket No. 20260087-EM (Fla. Pub. Serv. Comm'n June 4, 2026).

1 essentially double the size of JEA's proposed generation for a bit over a quarter
2 of the cost, and ignoring the additional costs associated with transmission and
3 line losses that projects like Fort Meade will undoubtedly accrue, a 1 GW
4 customer would cost DEF at least an estimated $2 billion in capital costs to
5 service, just for generation.

6 As I stated, this ignores likely needed transmission upgrades, or whole
7 new transmission lines, which could easily cost hundreds of millions of dollars or
8 more. FPL just recently filed a transmission need determination proceeding to
9 carry, under normal conditions, roughly 700 MW of capacity into Miami-Dade
10 County—notably less capacity than would be needed to serve a serve a 1
11 gigawatt customer—and that alone is expected to have nominal costs of $3.381
12 billion.[9] This may or may not be a bit of an overestimate depending on associated
13 interconnection costs and how they are allocated to customer classes, but it is not
14 unreasonable to expect additional transmission costs of $1 billion or more.

15 Returning to the generation costs, generously assuming only a 35 year-
16 life for this new generation project,[10] and conservatively estimating capital costs
17 of just $2 billion (given the capital structure of DEF, along with its current costs
18 of debt as reflected in its earnings surveillance reports and current return on

[9] Hearing Exs. Vol. 4 from April 23, 2026 Hearing, Ex. 192, Depo. of Miguel A. Yanes, at 156–57, Docket No. 20260020-EI (Fla. Pub. Serv. Comm'n May 19, 2026) (capacity of proposed transmission line); Hearing Exs. Vol. 1 from April 23, 2026 Hearing, Ex. 37, at Int. No. 13, Attachment 1, Tab 9, Docket No. 20260020-EI (Fla. Pub. Serv. Comm'n May 19, 2026) (nominal cost of same transmission line).

[10] The longer the lifespan of the project, the slower it will be to depreciate, and therefore, the longer interest and return on equity for it will need to be paid. Accordingly, while a longer service life will put downward pressure on annual costs, it will also substantially increase the total nominal cost of that project.

equity of 10.3%),[11] the total nominal cost would be roughly 2.5 times the capital cost, or over $4.5 billion. Again, this would just be for the incremental generation needed to serve a 1 GW data center. Costs for a data center like Fort Meade, with 1.2 GWs of need, would obviously be higher.

Q: Don't you think DEF would be in the best position to estimate its incremental generation costs to serve a data center in its territory?

A: Absolutely. With the information DEF has not provided, only order-of-magnitude cost estimates are possible at this stage. DEF has access to far more information than I do. Unfortunately, because DEF has refused to provide any discovery on its estimated costs to serve data centers, nearby utilities provide the foundation for cost estimates. These estimates make my point—DEF can't assure compliance with the law in this or any other filing until it develops and proposes cost-based estimates and rates that ensure no cost shifting.

Q: What assurance does DEF give that it will recover the costs to serve data centers/large load customers from those customers?

A: None. While we have some revenue estimates from witness Chatelain based on some assumptions when a large load customer takes service under GSD-1 and/or GSDT-1 rates, we have no estimates of costs to serve data centers from DEF. Therefore, DEF gives no assurance at all that the revenue expected from large load customers will cover the costs to serve those customers.

Q: Is there reason to believe that costs will exceed revenues?

A: Yes. As shown above, just the incremental costs to serve a 1 GW data center are likely to be in the range of $4.5 billion. This does not include embedded

[11] This is a conservative estimate given that the Commission keeps awarding higher returns on equity—against my advice—and DEF is likely to file a new rate case in 2027 for new rates to take effect in 2028 and is likely to seek a significantly higher return on equity.

generation costs (needed for when the incremental generation is offline for maintenance), incremental transmission (possibly, as shown above, in the billions of dollars), operations and maintenance expenses, and any other costs to serve large load customers. Indeed, data collected by the Edison Electric Institute as of June 2026 reveals that costs for a 1 GW data center frequently reach $10 billion.[12] Yet, over the 20-year contract "required" by DEF, in the example given by Mr. Chatelain, using the minimum bill "required" by DEF, there would only be $3.1454 billion in revenue, falling well over $1 billion short of covering even the incremental generation. By putting such customers onto GSD-1 and GSDT-1 rates, DEF is almost guaranteeing that large load customers will not be covering the costs needed to serve them.

Q: Why do you say that?

A: According to DEF's own data, the GSD-1 and GSDT-1 classes are below parity, with a parity index under the 2024 settlement of 0.91. Exhibit KRR-3 at 24. This is in comparison with the residential and GS (small business) classes which remain above parity under the 2024 settlement.

Q: What impact will adding large load customers have on parity?

A: Properly attributing the costs to serve large load customers to their rate class, GSD-1 or GSDT-1 under DEF's proposal, would mean, in the example of the 1 GW data center, adding $2 billion—or more—in electric plant in service costs to the rate base, in addition to all other costs associated with serving that customer. Based on Mr. Chatelain's testimony, the minimum bill associated with this customer would be $157.3 million. That minimum bill is nowhere near the

[12] Edison Electric Inst., *Large Load Projects and Tariffs* (June 2026), https://www.eei.org/-/media/Project/EEI/Documents/Issues%20and%20Policy/List%20of%20Large%20Customer%20Projects%20and%20Tariffs.

revenue needed to match the costs associated with the incremental and embedded transmission, generation, operating, and maintenance costs needed to serve that 1 GW data center, necessarily driving down the parity index of GSD-1 and GSDT-1 classes further.

Q: Do you have an estimate of the size of this parity shift?

A: No. DEF has refused to provide any costs estimates for servicing large load customers, but I would expect it to be a considerable shift when properly attributing all incremental and embedded costs to the GSD-1 and GSDT-1 classes.

Q: What are the implications of this parity shift?

A: I understand that the Commission uses a practice called gradualism. I understand that, as practiced in Florida, it means that the Commission will not give a rate class an increase beyond 1.5x the system average in a general rate case. If just one data center comes online with the kinds of impacts we are discussing, the costs are properly attributed to their rate class, and the Commission applies its gradualism practice, it will be almost impossible to bring the GSD class up to parity. As a result, classes that are above parity, like residential and small business GS, are more likely to stay above parity, all but guaranteeing a significant cost shift onto the general body of customers if large load customers actually materialize (as they seem to be doing) and take service under the GSD rates, as DEF proposes, which do not even recover existing costs, let alone any new costs to serve large load customers. The result of DEF's request to ignore the law and not propose new, compliant rates for large load customers and to instead shift that determination to an unscheduled future general rate case could be seen as a gaming strategy to take advantage of the Commission's gradualism approach

to shift costs away from data centers and further circumvent the intent of the new law.

Q: What about DEF's argument that it will create a separate large load customer class in the next rate case?

A: As I understand it, DEF has pledged it will create a separate class for large load customers and will then properly attribute the costs of that class to that class's ratepayers. However, there is nothing to enforce this pledge. DEF, as shown by their own admission, maintains that this is the proceeding to determine their compliance with the new data center legislation. *See* DEF response to Florida Rising's First Request for Admission, at 1 (attached as Exhibit KRR-4). I am forced to assume that if the Commission approves these "tariffs" as compliant, DEF would have no reason to later propose a separate rate class for large load customers.

Q: Under DEF's proposed tariff and its current rates from the 2024 Settlement Agreement, how would DEF be able to recover the costs to serve data centers?

A: DEF would not be able to recover such costs under current rates and would likely seek to recover them in its next rate base proceeding. As DEF admits, the GSD rates were not designed to recover the costs of large load customers. Exhibit KRR-4 at 2. Still, the GSD rates are the rates DEF proposes to use with large load customers. Even with a rate freeze, DEF will still incur costs to serve any new large load customers, as DEF admits, and the result will be that rates for residential and small business customers will go up to pay for a cost shift.

Q: Why do you say that?

A: DEF has given no indication that it intends to charge large load customers the

incremental costs to serve them, in addition to a fairly allocated share of the embedded costs to serve them. In the example I gave above, that means the general body of customers, including residential and small business customers, will be on the hook for the 1.2 GW power plant that would not have been brought online but for the 1 GW data center customer. This would necessarily mean that residential and small business customers are covering some of the incremental generation costs to serve this data center customer, and that such costs will be realized in base rates when DEF next seeks a base rate increase, expected early next year. DEF has not given any indication that it intends to seek cost recovery for the costs incurred to serve large load customers exclusively from those customers.

Q: Are there any other ways in which these provisions of DEF's proposal violate legal or economic principles?

A: As a general principle of administrative law, DEF's bait-and-switch tactics concerning its large load customer tariff are suspect as a matter of regulatory transparency. The company's unwillingness to share a modicum of its long-term plans for its future large load customers such as the Fort Meade data center is an impermissible kicking of the proverbial can down the road. The Commission and DEF's general ratepayers are left with unjustifiable uncertainty as to how these imminent and significant costs will be recovered.

In seeking Commission approval of its proposed tariff, DEF also attempts to achieve piece-meal ratemaking, in violation of fundamental principles for just and reasonable rates. Instead of establishing a holistic policy with due consideration of impacts on all customer rates, DEF binds itself to a rate-less policy and has yet to prepare or present rates based on the costs to serve

these large load customers.

Furthermore, DEF's proposed policy does not require or even encourage economic efficiency or flexibility. By failing to ensure parity for large load customer rates through the introduction of a new, separately held rate class, DEF risks substantial floating or unrecovered costs, with GSD and GSDT rates limited by this Commission's policy of gradualism. DEF's LLCA, furthermore, promises firm service to its large load customers, while maintaining the right to interrupt service only for specified limited purposes: "to ensure grid stability, reduce the likelihood or breadth of wider service outages, or ensure public safety during an emergency or other exceptional circumstance." LLCA § 4.

Load flexibility and on-site self-generation, as well as data center efficiency measures, can reduce the system-wide costs of serving those loads, reduce the costs of maintaining system reliability, and reduce the potential for cost shifting to other customers—all goals of the new law. But these options are ignored in DEF's application. In sum, DEF's refusal to address load flexibility and efficiency and on-site self-generation ensures that large loads can be as inefficient and inflexible as they chose, and that the added system costs of serving such loads are socialized to customers that did not cause those costs.

III. DEF'S PROPOSED EARLY TERMINATION POLICY AND SECURITY POLICY DO NOT GUARANTEE FULL RECOVERY OF STRANDED COSTS, AND DO NOT REASONABLY ENSURE THAT LARGE LOAD CUSTOMERS WILL PAY FULLY FOR THE COSTS INCURRED TO SERVE THEM

Q: How do DEF's Large Load Customer Policy ("LLCP") and Large Load Customer Agreement ("LLCA") handle early termination and the costs that accrue as a result?

A: The LLCP's early termination policy states that if a large load customer terminates its service agreement with DEF prior to reaching its full load ramp, the customer must pay DEF a Termination Payment Obligation—"its actual costs incurred to provide service." LLCP § 13.05. If termination on the customer's part occurs before the expiration of the original contract term, "the Customer shall be responsible for payment of a Termination Fee," which is "equal to three years of Minimum Monthly Bills plus the net book value of new facilities referenced in section 13.07 [CIAC] below less any refundable portion of the upfront CIAC payment, which has not yet been refunded." *Id.* Before any such termination, the customer must provide DEF with written notice, "no later than two years prior to the requested date of termination of service." *Id.*

Under the LLCA, the "actual costs incurred" are limited to those costs "associated with the work in preparing to provide electric service to the site." LLCA § 8(a). If a large load customer terminates their service with DEF before the required two-year notice period ends, that customer may be subject to Termination Delay Damages, in addition to the Termination Fee or Termination Payment Obligation. Termination Delay Damages equate to "the Minimum

Monthly Bills that would have otherwise been paid by the Customer over the applicable two-year notice period if timely notice had been delivered." *Id.* § 8(c).

Q: Do these provisions reasonably ensure that a large load customer alone is responsible for their stranded costs from early termination?

A: No; the Termination Payment Obligation and Termination Fee leave unrecovered costs on the table to fall onto the general body of ratepayers in other customer classes. By enforcing the collection of only those costs associated with the preparation of a site, the additional costs for construction of new power facilities, operation and maintenance, fuel, and devaluation in investments, among others, remain unaccounted for. DEF has not stated throughout the course of this proceeding that the significant and potentially unrecovered costs represented by these categories—indeed, likely the majority of the total cost of service—will be recovered from the company's shareholder profits. Instead, it appears that DEF is prepared to recoup these costs through its typical mechanism of rate increases for its general base rates. To go back to the 1 GW data center hypothetical, according to witness Chatelain's testimony, that customer would have a termination payment of $986.3 million, which is nowhere near that needed to cover the more than $4.5 billion in conservatively estimated incremental generation costs, let alone *any other costs* to serve that customer, including transmission costs.

Q: What does DEF's LLCP state as to the security costs to be paid by the large load customer?

A: A customer subject to DEF's LLCP must provide security to DEF in the amount of a percentage of the customer's Termination Payment Obligation or Termination Fee. This Security Percentage depends on the size of the termination fee and the customer's credit review, with a minimum percentage of 10% if the

Termination Payment Obligation or Termination Fee exceeds $100 million. LLCP § 13.04. The payment must be made as either (a) a standby irrevocable Letter of Credit, or (b) in cash. *Id.*

Q: Does this provision reasonably ensure that a large load customer alone is responsible for their stranded costs?

A: DEF's security provision does not provide sufficient assurance that the stranded costs of a potential early termination are fully recoverable from the large load customer. A 10% security charge of an already insufficient termination fee inspires little to no confidence that a data center customer's incurred costs will not pass, in significant part, onto other customer classes to recover, and appears founded on an irrationally exuberant forecast of data center growth. A security percentage of such a low amount suggests that DEF assumes a statistical improbability: that the field of generative artificial intelligence ("AI") fueling its future large load data center customers will maintain even a fraction of its current vitality in the long term. Analysts and investors have sounded the alarms of an AI "bubble burst," citing to clear indicators of a tenuous investment market—mismatches between stock market valuations and the true state of the economy, high earnings expectations, and a steeply divergent economy.[13] A recent market sell-off ended with AI data center "megacaps" losing hundreds of billions of dollars in value.[14] The data center market is unstable and volatile, both in the near-term and long-term, creating a heightened risk of stranded costs and cost shifting onto general ratepayers. Those general ratepayers are left as the bearers

[13] *Is There an AI Stock Market Bubble, and is it Ready to Burst?*, BBC (June 5, 2026), https://www.bbc.com/news/videos/c1m2mr7gr27o; Nick Lichtenberg, '*Yet Another Way in Which 2026 is Looking Like 1999': Top Analyst Fears Bubble Popping with Investors and Wall Street Out Over Their Skis*, Fortune (June 8, 2026), https://fortune.com/2026/06/08/ai-boom-tech-stocks-bubble-fears-earnings-growth-chipmakers-ipo/.

[14] Lichtenberg, *supra* note 13.

of that significant risk, despite the new law's clear prohibition of this result.

Returning to the 1 GW data center example in witness Chatelain's testimony, the security amount is $67.2 million, which would be about 1.5% of the total nominal costs of *just the incremental generation* needed to serve that customer, let alone any other costs to serve that customer.[15] DEF gives no indication that it is prepared to pay the difference itself, leaving the general body of customers on the hook for the rest of the costs. Could DEF find other uses for that generation to serve the general body? Possibly, depending on load growth. But if multiple GWs of new data center load appear, and the bubble bursts, with such small security amounts compared to the many billions of dollars of potential costs, there would seem to be billions of dollars of potential risk to the general body of customers.

IV. DEF'S PROPOSAL AND ITS DISCRETION OVER CUSTOMER PROTECTIONS LEAVES RATEPAYERS WITH NO ASSURANCE THAT THEIR INTERESTS ARE SAFEGUARDED

Q: DEF stated in its petition that the general body of ratepayers will receive a benefit from its service of large load customers. Is this true?

A: One would be hard pressed to find any meaningful, lasting benefits to general ratepayers from these large load customers. Bringing large load customers such as data centers onto a utility company's energy grid has been shown to raise residential rates around the country exponentially.[16] In the context of the state's

[15] $67.2 million divided into $4.5 billion equals 1.49%.

[16] *See* Miguel Yanez-Barnuevo, *Data Center Power Demands are Contributing to Higher Energy Bills*, Env't & Energy Study Inst. (Feb. 24, 2026), https://www.eesi.org/articles/view/data-center-power-demands-are-contributing-to-higher-energy-bills; Rachel Reed, *How Data Centers May Lead to Higher Electricity Bills*, Harv. L. Today (Sep. 3, 2025), https://hls.harvard.edu/today/how-data-centers-may-lead-to-higher-electricity-bills/.

current affordability crisis, many Floridians already face a significant energy burden and struggle to pay their energy bills.[17] DEF's customers have not avoided these problems; the company's residential customer bills, in fact, rank among the highest in the state.[18] Adding onto these bills by introducing data center loads will only exacerbate the issue—an issue that formed a basis of the new legislation.[19]

While new construction and new facilities often promise vast employment opportunities, most jobs brought by data centers prove to be short-lived. Construction jobs end with the facility's completion, and permanent jobs remain relatively few in comparison with a facility's size, often numbering only in the dozens or low hundreds.[20]

Q: Do you have any other concerns regarding DEF's proposal here?

A: Yes. Virtually all the "protections" offered by the large load customer policy and large load customer agreement that DEF has offered up for Commission approval are illusory and without any concrete backstop. Instead, every major feature—

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[17] *See* Julia Cooper, *Half the Households in Florida Struggle to Make Financial Ends Meet, Major Report Shows*, WLRN (July 10, 2024), https://www.wlrn.org/government-politics/2024-07-10/florida-alice-united-way-report-affordability; Amy Green, *Florida Electricity Shutoffs Rank Among Nation's Highest*, Inside Climate News (Apr. 21, 2026), https://insideclimatenews.org/news/21042026/florida-electricity-customer-shutoffs/.

[18] *See* the published data from the U.S. Energy Information Administration's ("EIA") Forms 861 and 861-M, available at https://www.eia.gov/electricity/data/eia861/ and https://www.eia.gov/electricity/data/eia861m/.

[19] Press Release, Ron DeSantis, *supra* note 3.

[20] Tom Dotan, *The AI Data-Center Boom is a Job-Creation Bust,* Wall Street J. (Feb. 25, 2025), https://www.wsj.com/tech/ai-data-center-job-creation-48038b67?mod=hp_lead_pos9; Press Release, Va. Econ. Dev. P'ship, CleanArc Data Centers Invests $3 Billion in Caroline County (Nov. 20, 2025), https://www.vedp.org/press-release/2025-11/cleanarc-caroline (noting the creation of only 50 new jobs from a new "state-of-the-art" data center); Press Release, Terry McAuliffe, Governor of Va., Governor McAuliffe Announces Fourth Microsoft Expansion in Mecklenburg County (Nov. 13, 2015), https://www.vedp.org/press-release/2015-11/mecklenburg-microsoft-expansion (noting the creation of 200 new jobs from a Microsoft data center expansion).

including the security percentage and the early termination policy—are subject to negotiation as long as the new "terms do not result in fewer customer protections than what is included in this Large Load Customer Policy."

Q: Who determines if the changes result in fewer customer protections?

A: It appears to be solely within DEF's discretion, as there is no provision for Commission or other review unless DEF determines that the changes "differ materially from the approved form tariff." By making customer protections subject to its own discretion, even the few "customer protections" DEF has offered could disappear.

V. SUMMARY AND RECOMMENDATION

Q: Please summarize your testimony.

A: DEF's proposed large load "tariff" is utterly insufficient to protect the general body of ratepayers from subsidizing enormous costs for projects such as data centers. Merely adding large load customers to existing customer classes that are already below parity gives no assurance that those large load customers will pay for their full costs. Indeed, using an example of a 1 GW large load customer, rough estimates generously place revenue at $1 billion below that needed to recover costs, just for generation alone. The true costs of service, if DEF were to ever provide the estimates requested, would undoubtedly show hundreds of millions, if not billions, of additional unrecovered costs. Without rates that account for the size of these energy demands and the costs that follow, general ratepayers in other customer classes are left to foot the bill, further increasing the parity gap between residential and small business customers and industrial customers. General ratepayers may be stuck with even higher bills in the event of an early termination—an increasingly likely occurrence, given the writing on the

wall of an AI bubble waiting to burst. DEF's policy accounts for only a percentage of those potential stranded costs, leaving other ratepayers to bear the risk. Even the minimal "consumer protections" provided in DEF's proposal are mere facades, since DEF explicitly reserved the right to negotiate them away. For the above reasons, the Commission should reject DEF's proposal and direct the creation of a new tariff that complies with the recently enacted law.

Q: Do you have any recommendations?

A: Yes, the Commission should reject DEF's proposal in its entirety and direct DEF to start over with a tariff that creates a new rate class to cover large load customers. The rates in that class should be set to cover the costs of that new class, including embedded and incremental costs.

Q: Does this conclude your testimony?

A: Yes.

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Employment

RÁBAGO ENERGY LLC

Principal: July 2012—Present. Consulting practice dedicated to providing business sustainability, expert witness, and regulatory advice and services to organizations in the clean and advanced energy sectors. Prepared and submitted testimony in more than 35 jurisdictions and 185 electricity and gas regulatory proceedings. Recognized national leader in development and implementation of innovative "Value of Solar" alternative to traditional net metering. Additional information at rabagoenergy.com.

- Chairman of the Board, Center for Resource Solutions (1997-present). Past chair of the Green-e Governance Board.
- Director, Colorado Electric Transmission Authority (2022-present).
- Director, Inside Climate News (2024-present)
- Advisor, Commission Shift (2021-present).
- Director, Solar United Neighbors (2018-2024).
- Director, Texas Solar Energy Society (2022-2024).

PACE ENERGY AND CLIMATE CENTER, PACE UNIVERSITY ELISABETH HAUB SCHOOL OF LAW

Senior Policy Advisor: September 2019—September 2020. Part-time advisor and staff member. Provided transitional expert witness, project management, and business development support on electric and gas regulatory and policy issues and activities.

Executive Director: May 2014—August 2019. Leader of a team of professional and technical experts and law students in energy and climate law, policy, and regulation. Secured funding for and managed execution of regulatory intervention, research, market development support, and advisory services. Taught Energy Law. Provided learning and development opportunities for law students. Additional activities:

- Director, Alliance for Clean Energy – New York (2018-2019).
- Director, Interstate Renewable Energy Council (IREC) (2012-2018).
- Co-Director and Principal Investigator, Northeast Solar Energy Market Coalition (2015-2017). The NESEMC was a US Department of Energy's SunShot Initiative Solar Market Pathways project. Funded under a cooperative agreement between the US DOE and Pace University, the NESEMC worked to harmonize solar market policy and advance supportive policy and regulatory practices in the northeast United States.

AUSTIN ENERGY – THE CITY OF AUSTIN, TEXAS

Vice President, Distributed Energy Services: April 2009—June 2012. Executive in one of the largest public power electric utilities, serving more than one million people in central Texas. Responsible for management and oversight of energy efficiency, demand response, and conservation programs; low-income weatherization; distributed solar and other renewable energy technologies; green buildings program; key accounts relationships; electric vehicle infrastructure; and market research and product development. Executive sponsor of Austin Energy's participation in an innovative federally funded smart grid demonstration project led by the Pecan

Street Project. Led teams that successfully secured over $39 million in federal stimulus funds for energy efficiency, smart grid, and advanced electric transportation initiatives. Additional activities included:

- Director, Renewable Energy Markets Association. REMA is a trade association dedicated to maintaining and strengthening renewable energy markets in the United States.
- Member, Pedernales Electric Cooperative Member Advisory Board. Invited by the Board of Directors to sit on first-ever board to provide formal input and guidance on energy efficiency and renewable energy issues for the nation's largest electric cooperative.

THE AES CORPORATION

Director, Government & Regulatory Affairs: June 2006—December 2008. Director, Global Regulatory Affairs, provided regulatory support and group management to AES's international electric utility operations on five continents. Managing Director, Standards and Practices, for Greenhouse Gas Services, LLC, a GE Energy and AES venture committed to generating and marketing voluntary market greenhouse gas credits. Government and regulatory affairs manager for AES Wind Generation. Managed a portfolio of regulatory and legislative initiatives to support wind energy market development in Texas, across the United States, and in many international markets.

JICARILLA APACHE NATION UTILITY AUTHORITY

Director: 1998—2008. Located in New Mexico, the JANUA was an independent utility developing profitable and autonomous utility services that provided natural gas, water utility services, low-income housing, and energy planning for the Nation. Authored "First Steps" renewable energy and energy efficiency strategic plan with support from U.S. Department of Energy.

HOUSTON ADVANCED RESEARCH CENTER

Group Director, Energy and Buildings Solutions: December 2003—May 2006. Leader of energy and building science staff at a mission-driven not-for-profit contract research organization based in The Woodlands, Texas. Responsible for developing, maintaining, and expanding on technology development, application, and commercialization support programmatic activities, including the Center for Fuel Cell Research and Applications; the Gulf Coast Combined Heat and Power Application Center; and the High-Performance Green Buildings Practice. Secured funding for major new initiative in carbon nanotechnology applications in the energy sector.

- President, Texas Renewable Energy Industries Association. As elected president of the statewide business association, led and managed successful efforts to secure and implement significant expansion of the state's renewable portfolio standard as well as other policy, regulatory, and market development activities.
- Director, Southwest Biofuels Initiative. Established the Initiative as an umbrella structure for multiple biofuels related projects.
- Member, Committee to Study the Environmental Impacts of Wind Power, National Academies of Science National Research Council. The Committee was chartered by Congress and the Council on Environmental Quality to assess the impacts of wind power on the environment.
- Advisory Board Member, Environmental & Energy Law & Policy Journal, University of Houston Law Center.

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CARGILL DOW LLC (NOW NATUREWORKS, LLC)

Sustainability Alliances Leader: April 2002—December 2003. Integrated sustainability principles into all aspects of a ground-breaking bio-based polymer manufacturing venture. Responsible for maintaining, enhancing, and building relationships with stakeholders in the worldwide sustainability community, as well as managing corporate and external sustainability initiatives.

- Successfully completed Minnesota Management Institute at University of Minnesota Carlson School of Management, an alternative to an executive MBA program that surveyed fundamentals and new developments in finance, accounting, operations management, strategic planning, and human resource management.

ROCKY MOUNTAIN INSTITUTE

Managing Director/Principal: October 1999–April 2002. Co-authored "Small Is Profitable," a comprehensive analysis of the benefits of distributed energy resources. Provided consulting and advisory services to help business and government clients achieve sustainability through application and incorporation of Natural Capitalism principles.

- President of the Board, Texas Ratepayers Organization to Save Energy. Texas R.O.S.E. is a non-profit organization advocating low-income consumer issues and energy efficiency programs.
- Co-Founder and Chair of the Advisory Board, Renewable Energy Policy Project-Center for Renewable Energy and Sustainable Technology. REPP-CREST was a national non-profit research and internet services organization.

CH2M HILL

Vice President, Energy, Environment and Systems Group: July 1998–August 1999. Responsible for providing consulting services to a wide range of energy-related businesses and organizations, and for creating new business opportunities in the energy industry for an established engineering and consulting firm. Completed comprehensive electric utility restructuring studies for Colorado and Alaska.

PLANERGY

Vice President, New Energy Markets: January 1998–July 1998. Responsible for developing and managing new business opportunities for the energy services market. Provided consulting and advisory services to utility and energy service companies.

ENVIRONMENTAL DEFENSE FUND

Energy Program Manager: March 1996–January 1998. Managed renewable energy, energy efficiency, and electric utility restructuring programs. Led regulatory intervention activities in Texas and California. In Texas, played a key role in crafting Deliberative Polling processes. Participated in national environmental and energy advocacy networks, including the Energy Advocates Network, the National Wind Coordinating Committee, the NCSL Advisory Committee on Energy, and the PV-COMPACT Coordinating Council. Frequently appeared before the Texas Legislature, Austin City Council, and regulatory commissions on electric restructuring issues.

UNITED STATES DEPARTMENT OF ENERGY

Deputy Assistant Secretary, Utility Technologies: January 1995–March 1996. Manager of the Department's programs in renewable energy technologies and systems, electric energy systems, energy efficiency, and integrated resource planning. Supervised technology research, development and deployment activities in photovoltaics, wind energy, geothermal energy, solar thermal energy, biomass energy, high-temperature superconductivity, transmission and

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distribution, hydrogen, and electric and magnetic fields. Managed, coordinated, and developed international agreements. Supervised development and deployment support activities at national laboratories. Developed, advocated, and managed a Congressional budget appropriation of approximately $300 million.

STATE OF TEXAS

Commissioner, Public Utility Commission of Texas. May 1992–December 1994. Appointed by Governor Ann W. Richards. Regulated electric and telephone utilities in Texas. Co-chair and organizer of the Texas Sustainable Energy Development Council. Vice-Chair of the National Association of Regulatory Utility Commissioners (NARUC) Committee on Energy Conservation. Member and co-creator of the Photovoltaic Collaborative Market Project to Accelerate Commercial Technology (PV-COMPACT).

LAW TEACHING

Professor for a Designated Service: Pace University Elisabeth Haub School of Law, 2014-2019. Non-tenured member of faculty. Taught Energy Law. Supervised a student intern practice.

Associate Professor of Law: University of Houston Law Center, 1990–1992. Full time, tenure track member of faculty. Courses taught: Criminal Law, Environmental Law, Criminal Procedure, Environmental Crimes Seminar, Wildlife Protection Law.

Assistant Professor: United States Military Academy, West Point, New York, 1988–1990. Member of the faculty in the Department of Law. Honorably discharged in August 1990, as Major in the Regular Army. Courses taught: Constitutional Law, Military Law, and Environmental Law Seminar.

LITIGATION

Trial Defense Attorney and Prosecutor, U.S. Army Judge Advocate General's Corps, Fort Polk, Louisiana, January 1985–July 1987. Assigned to Trial Defense Service and Office of the Staff Judge Advocate.

NON-LEGAL MILITARY SERVICE

Armored Cavalry Officer, 2d Squadron 9th Armored Cavalry, Fort Stewart, Georgia, May 1978–August 1981. Served as Logistics Staff Officer (S-4). Managed budget, supplies, fuel, ammunition, and other support for an Armored Cavalry Squadron. Served as Support Platoon Leader for the Squadron (logistical support), and as line Platoon Leader in an Armored Cavalry Troop. Graduate of Airborne and Ranger Schools. Special training in Air Mobilization Planning and Nuclear, Biological and Chemical Warfare.

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Formal Education

LL.M., Environmental Law, Pace University School of Law, 1990: Curriculum designed to provide breadth and depth in study of theoretical and practical aspects of environmental law. Courses included: International and Comparative Environmental Law, Conservation Law, Land Use Law, Seminar in Electric Utility Regulation, Scientific and Technical Issues Affecting Environmental Law, Environmental Regulation of Real Estate, Hazardous Wastes Law. Individual research with Hudson Riverkeeper Fund, Garrison, New York, on federal regulation of cooling water intake structures for electric power plants.

LL.M., Military Law, U.S. Army Judge Advocate General's School, 1988: Curriculum designed to prepare Judge Advocates for senior level staff service. Courses included: Administrative Law, Defensive Federal Litigation, Government Information Practices, Advanced Federal Litigation, Federal Tort Claims Act Seminar, Legal Writing and Communications, Comparative International Law.

J.D. with Honors, University of Texas School of Law, 1984: Attended law school under the U.S. Army Funded Legal Education Program, a fully funded scholarship awarded to 25 or fewer officers each year. Served as Editor-in-Chief (1983–84); Articles Editor (1982–83); Member (1982) of the Review of Litigation. Moot Court, Mock Trial, Board of Advocates. Summer internship at Staff Judge Advocate's offices. Prosecuted first cases prior to entering law school.

B.B.A., Business Management, Texas A&M University, 1977: ROTC Scholarship (3–yr). Member: Corps of Cadets, Parson's Mounted Cavalry, Wings & Sabers Scholarship Society, Rudder's Rangers, Town Hall Society, Freshman Honor Society, Alpha Phi Omega service fraternity.

Karl R. Rábago

Selected Publications

Utilities are Shedding Crocodile Tears over Community Solar "Cost-Shift," Utility Dive Opinion (April 14, 2025).

The Future of Decentralized Electricity Distribution Networks: Ch. 14 – Performance-Based Regulation to Drive Transformation and Encourage DER Market Growth, contributing co-author with Jesse Hitchcock, Elsevier (2023).

Climate Change Law: An Introduction, contributing author (Introduction to Energy Law), Elgar (2021).

Distributed Generation Law, contributing author, American Bar Association Environment, Energy, and Resources Section (August 2020)

National Standard Practice Manual for Benefit-Cost Analysis of Distributed Energy Resources, contributing author, National Energy Screening Project (August 2020)

Achieving 100% Renewables: Supply-Shaping through Curtailment, with Richard Perez, Marc Perez, and Morgan Putnam, PV Tech Power, Vol. 19 (May 2019).

A Radical Idea to Get a High-Renewable Electric Grid: Build Way More Solar and Wind than Needed, with Richard Perez, The Conversation, online at http://bit.ly/2YjnM15 (May 29, 2019).

Reversing Energy System Inequity: Urgency and Opportunity During the Clean Energy Transition, with John Howat, John Colgan, Wendy Gerlitz, and Melanie Santiago-Mosier, National Consumer Law Center, online at www.nclc.org (Feb. 26, 2019).

Revisiting Bonbright's Principles of Public Utility Rates in a DER World, with Radina Valova, The Electricity Journal, Vol. 31, Issue 8, pp. 9-13 (Oct. 2018).

Achieving very high PV penetration – The need for an effective electricity remuneration framework and a central role for grid operators, with Richard Perez (corresponding author), Energy Policy, Vol. 96, pp. 27-35 (2016).

The Net Metering Riddle, Electricity Policy.com, April 2016.

The Clean Power Plan, Power Engineering Magazine (invited editorial), Vol. 119, Issue 12 (Dec. 2, 2015)

The 'Sharing Utility:' Enabling & Rewarding Utility Performance, Service & Value in a Distributed Energy Age, co-author, 51st State Initiative, Solar Electric Power Association (Feb. 27, 2015)

Rethinking the Grid: Encouraging Distributed Generation, Building Energy Magazine, Vol. 33, No. 1 Northeast Sustainable Energy Association (Spring 2015)

The Value of Solar Tariff: Net Metering 2.0, The ICER Chronicle, Ed. 1, p. 46 [International Confederation of Energy Regulators] (December 2013)

A Regulator's Guidebook: Calculating the Benefits and Costs of Distributed Solar Generation, co-author with Jason Keyes, Interstate Renewable Energy Council (October 2013)

The 'Value of Solar' Rate: Designing an Improved Residential Solar Tariff, Solar Industry, Vol. 6, No. 1 (Feb. 2013)

Jicarilla Apache Nation Utility Authority Strategic Plan for Energy Efficiency and Renewable Energy Development, lead author & project manager, U.S. Department of Energy First Steps Toward Developing Renewable Energy and Energy Efficiency on Tribal Lands Program (2008)

A Review of Barriers to Biofuels Market Development in the United States, 2 Environmental & Energy Law & Policy Journal 179 (2008)

A Strategy for Developing Stationary Biodiesel Generation, Cumberland Law Review, Vol. 36, p.461 (2006)

Evaluating Fuel Cell Performance through Industry Collaboration, co-author, Fuel Cell Magazine (2005)

Applications of Life Cycle Assessment to NatureWorks™ Polylactide (PLA) Production, co-author, Polymer Degradation and Stability 80, 403-19 (2003)

An Energy Resource Investment Strategy for the City of San Francisco: Scenario Analysis of Alternative Electric Resource Options, contributing author, Prepared for the San Francisco Public Utilities Commission, Rocky Mountain Institute (2002)

Small Is Profitable: The Hidden Economic Benefits of Making Electrical Resources the Right Size, co-author, Rocky Mountain Institute (2002)

Socio-Economic and Legal Issues Related to an Evaluation of the Regulatory Structure of the Retail Electric Industry in the State of Colorado, with Thomas E. Feiler, Colorado Public Utilities Commission and Colorado Electricity Advisory Panel (April 1, 1999)

Study of Electric Utility Restructuring in Alaska, with Thomas E. Feiler, Legislative Joint Committee on electric Restructuring and the Alaska Public Utilities Commission (April 1, 1999)

New Markets and New Opportunities: Competition in the Electric Industry Opens the Way for Renewables and Empowers Customers, EEBA Excellence (Journal of the Energy Efficient Building Association) (Summer 1998)

Building a Better Future: Why Public Support for Renewable Energy Makes Sense, Spectrum: The Journal of State Government (Spring 1998)

The Green-e Program: An Opportunity for Customers, with Ryan Wiser and Jan Hamrin, Electricity Journal, Vol. 11, No. 1 (January/February 1998)

Being Virtual: Beyond Restructuring and How We Get There, Proceedings of the First Symposium on the Virtual Utility, Klewer Press (1997)

Information Technology, Public Utilities Fortnightly (March 15, 1996)

Better Decisions with Better Information: The Promise of GIS, with James P. Spiers, Public Utilities Fortnightly (November 1, 1993)

The Regulatory Environment for Utility Energy Efficiency Programs, Proceedings of the Meeting on the Efficient Use of Electric Energy, Inter-American Development Bank (May 1993)

An Alternative Framework for Low-Income Electric Ratepayer Services, with Danielle Jaussaud and Stephen Benenson, Proceedings of the Fourth National Conference on Integrated Resource Planning, National Association of Regulatory Utility Commissioners (September 1992)

What Comes Out Must Go In: The Federal Non-Regulation of Cooling Water Intakes Under Section 316 of the Clean Water Act, Harvard Environmental Law Review, Vol. 16, p. 429 (1992)

Least Cost Electricity for Texas, State Bar of Texas Environmental Law Journal, Vol. 22, p. 93 (1992)

Environmental Costs of Electricity, Pace University School of Law, Contributor–Impingement and Entrainment Impacts, Oceana Publications, Inc. (1990)

Date	Proceeding	Case/Docket #	On Behalf Of:
Dec. 21, 2012	VA Electric & Power Special Solar Power Tariff	Virginia State Corporation Commission Case # PUE-2012-00064	Southern Environmental Law Center
May 10, 2013	Georgia Power Company 2013 IRP	Georgia Public Service Commission Docket # 36498	Georgia Solar Energy Industries Association
Jun. 23, 2013	Louisiana Public Service Commission Re-examination of Net Metering Rules	Louisiana Public Service Commission Docket # R-31417	Gulf States Solar Energy Industries Association
Aug. 29, 2013	DTE (Detroit Edison) 2013 Renewable Energy Plan Review (Michigan)	Michigan Public Utilities Commission Case # U-17302	Environmental Law and Policy Center
Sep. 5, 2013	CE (Consumers Energy) 2013 Renewable Energy Plan Review (Michigan)	Michigan Public Utilities Commission Case # U-17301	Environmental Law and Policy Center
Sep. 27, 2013	North Carolina Utilities Commission 2012 Avoided Cost Case	North Carolina Utilities Commission Docket # E-100, Sub. 136	North Carolina Sustainable Energy Association
Oct. 18, 2013	Georgia Power Company 2013 Rate Case	Georgia Public Service Commission Docket # 36989	Georgia Solar Energy Industries Association
Nov. 4, 2013	PEPCO Rate Case (District of Columbia)	District of Columbia Public Service Commission Formal Case # 1103	Grid 2.0 Working Group & Sierra Club of Washington, D.C.
Apr. 24, 2014	Dominion Virginia Electric Power 2013 IRP	Virginia State Corporation Commission Case # PUE-2013-00088	Environmental Respondents
Apr. 25, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case - Direct	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy
May 7, 2014	Arizona Corporation Commission Investigation on the Value and Cost of Distributed Generation	Arizona Corporation Commission Docket # E-00000J-14-0023	Rábago Energy LLC (invited presentation and workshop participation)
Jun. 2, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case – Response (Corrected)	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy
Jun. 20, 2014	North Carolina Utilities Commission 2014 Avoided Cost Case – Rebuttal	North Carolina Utilities Commission Docket # E-100, Sub. 140	Southern Alliance for Clean Energy

Jul. 23, 2014	Florida Energy Efficiency and Conservation Act, Goal Setting – FPL, Duke, TECO, Gulf	Florida Public Service Commission Docket # 130199-EI, 130200-EI, 130201-EI, 130202-EI	Southern Alliance for Clean Energy
Sep. 19, 2014	Ameren Missouri's Application for Authorization to Suspend Payment of Solar Rebates	Missouri Public Service Commission File No. ET-2014-0350, Tariff # YE-2014-0494	Missouri Solar Energy Industries Association
Aug. 6, 2014	Appalachian Power Company 2014 Biennial Rate Review	Virginia State Corporation Commission Case # PUE-2014-00026	Southern Environmental Law Center (Environmental Respondents)
Aug. 13, 2014	Wisconsin Public Service Corp. 2014 Rate Application	Wisconsin Public Service Commission Docket # 6690-UR-123	RENEW Wisconsin and Environmental Law & Policy Center
Aug. 28, 2014	WE Energies 2014 Rate Application	Wisconsin Public Service Commission Docket # 05-UR-107	RENEW Wisconsin and Environmental Law & Policy Center
Sep. 18, 2014	Madison Gas & Electric Company 2014 Rate Application	Wisconsin Public Service Commission Docket # 3720-UR-120	RENEW Wisconsin and Environmental Law & Policy Center
Sep. 29, 2014	SOLAR, LLC v. Missouri Public Service Commission	Missouri District Court Case # 14AC-CC00316	SOLAR, LLC
Jan. 28, 2016 (date of CPUC order)	Order Instituting Rulemaking to Develop a Successor to Existing Net Energy Metering Tariffs, etc.	California Public Utilities Commission Rulemaking 14-07-002	The Utility Reform Network (TURN)
Mar. 20, 2015	Orange and Rockland Utilities 2015 Rate Application	New York Public Service Commission Case # 14-E-0493	Pace Energy and Climate Center
May 22, 2015	DTE Electric Company Rate Application	Michigan Public Service Commission Case # U-17767	Michigan Environmental Council, NRDC, Sierra Club, and ELPC
Jul. 20, 2015	Hawaiian Electric Company and NextEra Application for Change of Control	Hawai'i Public Utilities Commission Docket # 2015-0022	Hawai'i Department of Business, Economic Development, and Tourism
Sep. 2, 2015	Wisconsin Public Service Company Rate Application	Wisconsin Public Service Commission Case # 6690-UR-124	ELPC
Sep. 15, 2015	Dominion Virginia Electric Power 2015 IRP	Virginia State Corporation Commission Case # PUE-2015-00035	Environmental Respondents
Sep. 16, 2015	NYSEG & RGE Rate Cases	New York Public Service Commission Cases 15-E-0283, -0285	Pace Energy and Climate Center

Oct. 14, 2015	Florida Power & Light Application for CCPN for Lake Okeechobee Plant	Florida Public Service Commission Case 150196-EI	Environmental Confederation of Southwest Florida
Oct. 27, 2015	Appalachian Power Company 2015 IRP	Virginia State Corporation Commission Case # PUE-2015-00036	Environmental Respondents
Nov. 23, 2015	Narragansett Electric Power/National Grid Rate Design Application	Rhode Island Public Utilities Commission Docket No. 4568	Wind Energy Development, LLC
Dec. 8, 2015	State of West Virginia, et al., v. U.S. EPA, et al.	U.S. Court of Appeals for the District of Columbia Circuit Case No. 15-1363 and Consolidated Cases	Declaration in Support of Environmental and Public Health Intervenors in Support of Movant Respondent-Intervenors' Responses in Opposition to Motions for Stay
Dec. 28, 2015	Ohio Power/AEP Affiliate PPA Application	Public Utilities Commission of Ohio Case No. 14-1693-EL-RDR	Environmental Law and Policy Center
Jan. 19, 2016	Ohio Edison Company, Cleveland Electric Illuminating Company, and Toledo Edison Company Application for Electric Security Plan (FirstEnergy Affiliate PPA)	Public Utilities Commission of Ohio Case No. 14-1297-EL-SSO	Environmental Law and Policy Center
Jan. 22, 2016	Northern Indiana Public Service Company (NIPSCO) Rate Case	Indiana Utility Regulatory Commission Cause No. 44688	Citizens Action Coalition and Environmental Law and Policy Center
Mar. 18, 2016	Northern Indiana Public Service Company (NIPSCO) Rate Case – Settlement Testimony	Indiana Utility Regulatory Commission Cause No. 44688	Joint Intervenors – Citizens Action Coalition and Environmental Law and Policy Center
Mar. 18, 2016	Comments on Pilot Rate Proposals by MidAmerican and Alliant	Iowa Utility Board NOI-2014-0001	Environmental Law and Policy Center
May 27, 2016	Consolidated Edison of New York Rate Case	New York Public Service Commission Case No. 16-E-0060	Pace Energy and Climate Center
Jun. 21, 2016	Federal Trade Commission: Workshop on Competition and Consumer Protection Issues in Solar Energy - Invited workshop presentation	Federal Trade Commission - Solar Electricity Project No. P161200	Pace Energy and Climate Center
Aug. 17, 2016	Dominion Virginia Electric Power 2016 IRP	Virginia State Corporation Commission Case # PUE-2016-00049	Environmental Respondents

Sep. 13, 2016	Appalachian Power Company 2016 IRP	Virginia State Corporation Commission Case # PUE-2016-00050	Environmental Respondents
Oct. 27, 2016	Consumers Energy PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18090	Environmental Law & Policy Center, "Joint Intervenors"
Oct. 28, 2016	Delmarva, PEPCO (PHI) Utility Transformation Filing – Review of Filing & Utilities of the Future Whitepaper	Maryland Public Service Commission Case PC 44	Public Interest Advocates
Dec. 1, 2016	DTE Electric Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18091	Environmental Law & Policy Center, "Joint Intervenors"
Dec. 16, 2016	Development of New Alternative Net Metering Tariffs - Rebuttal of Unitil Testimony	New Hampshire Public Utilities Commission Docket No. DE 16-576	New Hampshire Sustainable Energy Association ("NHSEA")
Jan. 13, 2017	Gulf Power Company Rate Case	Florida Public Service Commission Docket No. 160186-EI	Earthjustice, Southern Alliance for Clean Energy, League of Women Voters-Florida
Jan. 13, 2017	Alpena Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18089	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Indiana Michigan Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18092	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Northern States Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18093	Environmental Law & Policy Center, "Joint Intervenors"
Jan. 13, 2017	Upper Peninsula Power Company PURPA Compliance Filing	Michigan Public Service Commission Case No. U-18094	Environmental Law & Policy Center, "Joint Intervenors"
Mar. 10, 2017	Eversource Energy Grid Modernization Plan	Massachusetts Department of Public Utilities Case No. 15-122/15-123	Cape Light Compact
Apr. 27, 2017	Eversource Rate Case & Grid Modernization Investments	Massachusetts Department of Public Utilities Case No. 17-05	Cape Light Compact
May 2, 2017	AEP Ohio Power Electric Security Plan	Public Utilities Commission of Ohio Case No. 16-1852-EL-SSO	Environmental Law & Policy Center
Jun. 2, 2017	Vectren Energy TDSIC Plan	Indiana Utility Regulatory Commission Cause No. 44910	Citizens Action Coalition & Valley Watch
Jul. 26, 2017	Vectren Energy 2018-2020 Energy Efficiency Plan	Indiana Utility Regulatory Commission Cause No. 44927	Citizens Action Coalition

Jul. 28, 2017	Vectren Energy 2016-2017 Energy Efficiency Plan	Indiana Utility Regulatory Commission Cause No. 44645	Citizens Action Coalition
Aug. 1, 2017	Interstate Power & Light (Alliant) 2017 Rate Application	Iowa Utilities Board Docket No. RPU-2017-0001	Environmental Law & Policy Center, Iowa Environmental Council, Natural Resources Defense Council, and Solar Energy Industries Assoc.
Aug. 11, 2017	Dominion Virginia Electric Power 2017 IRP	Virginia State Corporation Commission Case # PUR-2017-00051	Environmental Respondents
Aug. 18, 2017	Appalachian Power Company 2017 IRP	Virginia State Corporation Commission Case # PUR-2017-00045	Environmental Respondents
Aug. 23, 2017	Pennsylvania Solar Future Project	Pennsylvania Dept. of Environmental Protection - Alternative Ratemaking Webinar	Pace Energy and Climate Center
Aug. 25, 2017	Niagara Mohawk Power Co. d/b/a National Grid Rate Case	New York Public Service Commission Case # 17-E-0238, 17-G-0239	Pace Energy and Climate Center
Sep. 15, 2017	Niagara Mohawk Power Co. d/b/a National Grid Rate Case	New York Public Service Commission Case # 17-E-0238, 17-G-0239	Pace Energy and Climate Center
Oct. 20, 2017	Missouri PSC Working Case to Explore Emerging Issues in Utility Regulation	Missouri Public Service Commission File No. EW-2017-0245	Renew Missouri
Nov. 21, 2017	Central Hudson Gas & Electric Co. Electric and Gas Rates Cases	New York Public Service Commission Case # 17-E-0459, -0460	Pace Energy and Climate Center
Jan. 16, 2018	Great Plains Energy, Inc. Merger with Westar Energy, Inc.	Missouri Public Service Commission Case # EM-2018-0012	Renew Missouri Advocates
Jan. 19, 2018	U.S. House of Representatives, Energy and Commerce Committee	Hearing on "The PURPA Modernization Act of 2017," H.R. 4476	Rábago Energy LLC
Jan. 29, 2018	Joint Petition of Electric Distribution Companies for Approval of a Model SMART Tariff	Massachusetts Department of Public Utilities Case No. 17-140	Boston Community Capital Solar Energy Advantage Inc. (Jointly authored with Sheryl Musgrove)
Feb. 21, 2018	Joint Petition of Electric Distribution Companies for Approval of a Model SMART Tariff	Massachusetts Department of Public Utilities Case No. 17-140 - Surrebuttal	Boston Community Capital Solar Energy Advantage Inc. (Jointly authored with Sheryl Musgrove)

Apr. 6, 2018	Narragansett Electric Co., d/b/a National Grid Rate Case Filing	Rhode Island Public Utilities Commission Docket No. 4770	New Energy Rhode Island ("NERI")
Apr. 25, 2018	Narragansett Electric Co., d/b/a National Grid Power Sector Transformation Plan	Rhode Island Public Utilities Commission Docket No. 4780	New Energy Rhode Island ("NERI")
Apr. 26, 2018	U.S. EPA Proposed Repeal of Carbon Pollution Emission Guidelines for Existing Stationary Stories: Electric Utility Generating Units, 82 Fed. Reg. 48,035 (Oct. 16, 2017) – "Clean Power Plan"	U.S. Environmental Protection Agency Docket No. EPA-HQ-OAR-2016-0592	Karl R. Rábago
May 25, 2018	Orange & Rockland Utilities, Inc. Rate Case Filing	New York Public Service Commission Case Nos. 18-E-0067, 18-G-0068	Pace Energy and Climate Center
Jun. 15, 2018	Orange & Rockland Utilities, Inc. Rate Case Filing	New York Public Service Commission Case Nos. 18-E-0067, 18-G-0068 – Rebuttal Testimony	Pace Energy and Climate Center
Aug. 10, 2018	Dominion Virginia Electric Power 2018 IRP	Virginia State Corporation Commission Case # PUR-2018-00065	Environmental Respondents
Sep. 20, 2018	Consumers Energy Company Rate Case	Michigan Public Service Commission Case No. U-20134	Environmental Law & Policy Center
Sep. 27, 2018	Potomac Electric Power Co. Notice to Construct Two 230 kV Underground Circuits	District of Columbia Public Service Commission Formal Case No. 1144	Solar United Neighbors of D.C.
Nov. 7, 2018	DTE Detroit Edison Rate Case	Michigan Public Service Commission Case No. U-20162	Natural Resources Defense Council, Michigan Environmental Council, Sierra Club
Nov. 13, 2018	In re: Rate Rider RGB (Supplementary, Back-Up, or Maintenance Power	Alabama Public Service Commission Docket No. U-4226	James H. Bankston, Ralph B. Pfeiffer, Jr., GASP, Inc. (Southern Environmental Law Center)
Mar. 26, 2019	Guam Power Authority Petition to Modify Net Metering	Guam Public Utilities Commission Docket GPA 19-04	Micronesia Renewable Energy, Inc.
Apr. 4, 2019	Community Power Network & League of Women Voters of Florida v. JEA	Circuit Court Duval County of Florida Case No. 2018-CA-002497 Div: CV-D	Earthjustice
Apr. 16, 2019	Dominion Virginia Electric Power 2018 IRP – Compliance Filing	Virginia State Corporation Commission Case # PUR-2018-00065	Environmental Respondents

Apr. 25, 2019	Georgia Power 2019 IRP	Georgia Public Service Commission Docket No. 42310	GSEA & GSEIA
May 10, 2019	NV Energy NV GreenEnergy 2.0 Rider	Nevada Public Utilities Commission Docket Nos. 18-11015, 18-11016	Vote Solar
May 24, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Misc. Issues	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
May 24, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Low- and Moderate-Income Panel	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
May 30, 2019	Connecticut DEEP Shared Clean Energy Facility Program Proposal	Connecticut Department of Energy and Environmental Protection Docket No. 19-07-01	Connecticut Fund for the Environment
Jun. 3, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana
Jun. 14, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Rebuttal Testimony	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center
Jun. 24, 2019	Program to Encourage Clean Energy in Westchester County Pursuant to Public Service law Section 74-a; Staff Investigation into a Moratorium on New Natural Gas Services in the Consolidated Edison Company of New York, Inc. Service Territory	New York Public Service Commission Case Nos. 19-M-0265, 19-G-0080	Earthjustice and Pace Energy and Climate Center
Jul. 12, 2019	Application of Virginia Electric and Power Company for the Determination of the Fair Rate of Return on Common Equity	Virginia State Corporation Commission Case # PUR-2019-00050	Virginia Poverty Law Center
Jul. 15, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards – Reply Comments	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana
Aug. 1, 2019	Interstate Power and Light Company – General Rate Case	Iowa Utilities Board Docket No. RPU-2019-0001	Environmental Law & Policy Center and Iowa Environmental Council
Aug. 19, 2019	Consolidated Edison of New York Electric and Gas Rate Cases – Surrebuttal	New York Public Service Commission Case Nos. 19-E-0065, 19-G-0066	Pace Energy and Climate Center

Aug. 21, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources - Comments	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29	Connecticut Fund for the Environment and Save Our Sound
Sep. 10, 2019	Interstate Power and Light Company – General Rate Case - Rebuttal	Iowa Utilities Board Docket No. RPU-2019-0001	Environmental Law & Policy Center and Iowa Environmental Council
Sep. 18, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Comments and Response to Draft Study Outline	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29	Connecticut Fund for the Environment, Save Our Sound, E4theFuture, NE Clean Energy Council, NE Energy Efficiency Partnership, and Acadia Center
Sep. 20, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Participation in Technical Workshop 1	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29 http://www.ctn.state.ct.us/ctnplayer.asp?odID=16715	Connecticut Fund for the Environment and Save Our Sound
Oct. 4, 2019	Connecticut Department of Energy and Environmental Protection and Public Utility Regulatory Authority Joint Proceeding on the Value of Distributed Energy Resources – Participation in Technical Workshop 2	Connecticut Department of Energy and Environmental Protection/Public Utility Regulatory Authority Docket No. 19-06-29 http://www.ctn.state.ct.us/ctnplayer.asp?odID=16766	Connecticut Fund for the Environment and Save Our Sound
Oct. 15, 2019	Electronic Consideration of the Implementation of the Net Metering Act (KY SB 100)	Kentucky Public Service Commission Case No. 2019-00256	Kentuckians for the Commonwealth & Mountain Association for Community Economic Development
Oct. 15, 2019	New Orleans City Council Rulemaking to Establish Renewable Portfolio Standards – Comments on City Council Utility Advisors' Report	New Orleans City Council Docket No. UD-19-01	National Audubon Society and Audubon Louisiana, Vote Solar, 350 New Orleans, Alliance for Clean Energy, PosiGen, and Sierra Club
Oct. 17, 2019	Indiana Michigan Power Co. General Rate Case	Michigan Public Service Company Case No. U-20359	Environmental Law & Policy Center, The Ecology Center, the Solar Energy Industries Association, and Vote Solar
Dec. 4, 2019	Alabama Power Company Petition for Certificate of Convenience and Necessity	Alabama Public Service Commission Docket No. 32953	Energy Alabama and Gasp, Inc.

Dec. 5, 2019	In the Matter of Net Metering and the Implementation of Act 827 of 2015	Arkansas Public Service Commission Docket No. 16-027-R	National Audubon Society and Arkansas Advanced Energy Association
Dec. 6, 2019	Proposed Revisions to Vermont Public Utility Commission Rule 5.100	Vermont Public Utility Commission Case No. 19-0855-RULE	Renewable Energy Vermont ("REV")
Jan. 15, 2020	Puget Sound Energy General Rate Case	Washington Utilities and Transportation Commission Docket Nos. UE-190529 & UG-190530	Puget Sound Energy
Feb. 11, 2020	Application of Entergy Arkansas, LLC for a Proposed Tariff Amendment: Solar Energy Purchase Option – Direct Testimony	Arkansas Public Service Commission Docket No. 19-042-TF	Arkansas Advanced Energy Association
Mar. 17, 2020	Application of Entergy Arkansas, LLC for a Proposed Tariff Amendment: Solar Energy Purchase Option – Surrebuttal Testimony	Arkansas Public Service Commission Docket No. 19-042-TF	Arkansas Advanced Energy Association
Jun. 16, 2020	PECO Energy Default Supply Plan V – Direct Testimony	Pennsylvania Public Utility Commission Docket No. P-2020-3019290	Environmental Respondents / Earthjustice
Jun. 24, 2020	Consumers Energy Company General Rate Case – Direct Testimony	Michigan Public Service Commission Case No. U-20697	Joint Clean Energy Organizations / Environmental Law & Policy Center
Jul. 14, 2020	Consumers Energy Company General Rate Case – Rebuttal Testimony	Michigan Public Service Commission Case No. U-20697	Joint Clean Energy Organizations / Environmental Law & Policy Center
Jul. 23, 2020	PECO Energy Default Supply Plan V – Surrebuttal Testimony	Pennsylvania Public Utility Commission Docket No. P-2020-3019290	Environmental Stakeholders / Earthjustice
Sep. 15, 2020	Dominion Virginia Electric Power 2020 IRP – Direct Testimony	Virginia State Corporation Commission Case # PUR-2020-00035	Environmental Respondents
Sep. 18, 2020	Avoided Cost Proceeding for Georgia Power – Direct Testimony	Georgia Public Service Commission Docket No. 4822	Georgia Solar Energy Industries Association, Inc.
Sep. 29, 2020	Madison Gas and Electric – General Rate Case – Affidavit in Opposition to Electric Rates Settlement	Wisconsin Public Service Commission Docket No. 3270-UR-123	Sierra Club
Sep. 30, 2020	Madison Gas and Electric – General Rate Case – Gas Rates	Wisconsin Public Service Commission Docket No. 3270-UR-123	Sierra Club
Oct. 2, 2020	Duke Energy Florida Petition for Approval of Clean Energy Connect Program	Florida Public Service Commission Docket No. 20200176-EI	League of United Latin American Citizens of Florida

Oct. 2, 2020	Ameren Illinois – Investigation re: Calculation of Distributed Generation Rebates	Illinois Commerce Commission Docket No. 20-0389	Joint Solar Parties
Dec. 9, 2020	Arkansas – In the Matter of a Rulemaking to Adopt an Evaluation, Measurement, and Verification Protocol and Propose M&V Amendments to the Commission's Rules for Conservation and Energy Efficiency Programs; In the Matter of the Continuation, Expansion, and Enhancement of Public Utility Energy Efficiency Programs in Arkansas	Arkansas Public Service Commission Docket Nos. 10-100-R, 13-002-U	Arkansas Advanced Energy Association
Dec. 22, 2020	Appalachian Power Company 2020 Virginia Clean Economy Act Compliance Plan	Virginia State Corporation Commission Case No. PUR-2020-00135	Environmental Respondent
Jan. 4, 2021	Dominion Virginia Electric Power Company Clean Economy Compliance Plan	Virginia State Corporation Commission Case No. PUR-2020-00134	Environmental Respondent
Feb. 5, 2021	Ameren Illinois – Investigation re: Calculation of Distributed Generation Rebates - Rebuttal	Illinois Commerce Commission Docket No. 20-0389	Joint Solar Parties
Feb. 15, 2021	Kentucky Power Company General Rate Case	Kentucky Public Service Commission Case No. 2020-00174	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Mar. 2, 2021	Dominion Virginia Electric Power Company Rider RGGI Proposal	Virginia State Corporation Commission Case No. PUR-2020-00169	Environmental Respondent
Mar. 5, 2021	Kentucky Utilities Company and Louisville Gas and Electric Company General Rate Cases	Kentucky Public Service Commission Case Nos. 2020-00349, 2020-00350	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Apr. 5, 2021	Docket to Review the Efficacy and Fairness of the Net Metering and Interconnection Rules – Comments	Mississippi Public Service Commission Docket No. 2021-AD-19	Entegrity Energy Partners, LLC & Audubon Delta / National Audubon Society
Apr. 13, 2021	Petition of Guam Power Authority for Creation of a New Energy Storage Rate – Comments of Micronesia Renewable Energy, Inc.	Guam Public Utilities Commission Docket No. 20-09	Micronesia Renewable Energy, Inc.
May 25, 2021	Petition of Episcopal Diocese of Rhode Island for Declaratory Judgment on Transmission System Costs and Related "Affected System Operator" Studies	Rhode Island Public Utility Commission Docket No. 4981	Episcopal Diocese of Rhode Island

Jun. 21, 2021	Petition for Rate Increase by Florida Power & Light Company – Direct Testimony	Florida Public Service Commission Docket No. 20210015-EI	Florida Rising, Inc., League of United Latin American Citizens of Florida, and Environmental Confederation of Southwest Florida, Inc.
Jun. 22, 2021	Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief	Michigan Public Service Commission Case No. U-20963	The Environmental Law and Policy Center (EPLC)
Jun. 28, 2021	Pennsylvania Public Utility Commission v. PECO Energy Company (GRC)	Pennsylvania Utility Commission Docket No. R-2021-3024601	Clean Energy Advocates
Jul. 12, 2021	Application of Consumers Energy Company for Authority to Increase Its Rates for the Generation and Distribution of Electricity and Other Relief – Rebuttal	Michigan Public Service Commission Case No. U-20963	The Environmental Law and Policy Center (EPLC)
Jul. 28, 2021	Application of Shenandoah Valley Electric Cooperative for a General Increase in Rates	Virginia State Corporation Commission Case No. PUR-2021-00054	Solar United Neighbors of Virginia (SUN-VA)
Aug. 5, 2021	Kentucky Utilities Company and Louisville Gas and Electric Company General Rate Cases – Supp. Proceeding on Net Energy Metering	Kentucky Public Service Commission Case Nos. 2020-00349, 2020-00350	Joint Intervenors – Mountain Association, Kentuckians for the Commonwealth, Kentucky Solar Energy Society
Sep. 2, 2021	Madison Gas & Electric Co. – General Rate Case	Wisconsin Public Service Commission Docket No. 3270-UR-124	Sierra Club
Sep. 3, 2021	Dominion Virginia Electric Power Company – Triennial Rate Review – Direct Testimony on ROE	Virginia State Corporation Commission Case No. PUR-2021-00058	Virginia Poverty Law Center
Sep. 13, 2021	Petition for Rate Increase by Florida Power & Light Company – Settlement Testimony	Florida Public Service Commission Docket No. 20210015-EI	Florida Rising, Inc., League of United Latin American Citizens of Florida, and Environmental Confederation of Southwest Florida, Inc.
Sep. 20, 2021	Madison Gas & Electric Co. – General Rate Case – Surrebuttal Testimony	Wisconsin Public Service Commission Docket No. 3270-UR-124	Sierra Club
Sep. 27, 2021	Dakota Energy Cooperative, Inc. v. East River Electric Power Cooperative, Inc. and Basin Electric Power Cooperative – Expert Report	US. District Court, District of South Dakota (Southern Division) Case 4:20-CV-04192-LLP	Dakota Energy Cooperative, Inc.

Oct. 5, 2021	In the Matter of establishing regulations for a shared solar program pursuant to § 56-594.3 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2020-00125	Coalition for Community Solar Access
Nov. 1, 2021	Dakota Energy Cooperative, Inc. v. East River Electric Power Cooperative, Inc. and Basin Electric Power Cooperative – Surrebuttal Expert Report	US. District Court, District of South Dakota (Southern Division) Case 4:20-CV-04192-LLP	Dakota Energy Cooperative, Inc.
Nov. 16, 2021	Petition of Virginia Electric and Power Company for approval of the RPS Development Plan, approval & certification of proposed CE-2 Solar Projects pursuant to § 56-580 D and 56-46.1 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2021-00146	Appalachian Voices
Jan. 20, 2022	Alabama Power Company Petition for a Certificate of Convenience and Necessity	Alabama Public Service Commission Docket No. 33182	Energy Alabama, GASP
Mar. 1, 2022	In the Matter of establishing regulations for a multi-family shared solar program pursuant to § 56-585.1:12 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2020-00125	Appalachian Voices
Mar. 29, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Expert Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
Mar. 30, 2022	Ameren Illinois Company Petition for Approval of Performance and Tracking Metrics Pursuant to 220 ILCS 5/16-108.188(e) – Direct Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
Apr. 6, 2022	Commonwealth Edison Company Petition for the Establishment of Performance Metrics under Section 16-108.18(e) of the Public Utilities Act	Illinois Commerce Commission Docket No. 22-0067	Joint Solar Parties

May 6, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Reply Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
May 25, 2022	Ameren Illinois Company Petition for Approval of Performance and Tracking Metrics Pursuant to 220 ILCS 5/16-108.188(e) – Rebuttal Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
May 27, 2022	Review of Duke Energy Carolina, LLC & Duke Energy Progress, LLC Joint Application for Approval of NEM Tariff Revisions and Recommendations for Investigation of Costs and Benefits of Customer-Sited Generation – Surreply Report	North Carolina Utilities Commission Docket No. E-100, Sub. 180	Environmental Working Group
Jun. 6, 2022	Commonwealth Edison Company Petition for the Establishment of Performance Metrics under Section 16-108.18(e) of the Public Utilities Act – Rebuttal Testimony	Illinois Commerce Commission Docket No. 22-0063	Joint Solar Parties
Jun. 22, 2022	In the Matter of Austin Energy Base Rate Case Filing Dated April 18, 2022	City of Austin Hearing Examiner	Sierra Club, Public Citizen, and Solar United Neighbors
Oct. 3, 2022	In the Matter of the Application of Northern States Power Company (Xcel) for Authority to Increase Rates for Electric Service in Minnesota	Minnesota Public Utilities Commission Docket No. E002/GR-21-630.	Just Solar Coalition
Oct. 13, 2022	Verified Petition of Vote Solar of Distributed Energy Resource Systems in Wisconsin – Rebuttal	Wisconsin PSC Docket No. 9300-DR-106	Vote Solar
Oct. 21, 2022	Verified Petition of Vote Solar of Distributed Energy Resource Systems in Wisconsin - Surrebuttal	Wisconsin PSC Docket No. 9300-DR-106	Vote Solar
Nov. 14, 2022	In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters	Public Utilities Commission of Ohio Case No. 21-637-GA-AIR	Environmental Law & Policy Center

Dec. 6, 2022	In the Matter of the Application of Northern States Power Company (Xcel) for Authority to Increase Rates for Electric Service in Minnesota - Surrebuttal	Minnesota Public Utilities Commission Docket No. E002/GR-21-630.	Just Solar Coalition
Dec. 19, 2022	Application of NorthWestern Energy for Authority to Increase Retail Electric and Natural Gas Utility Service Rates - Direct	Montana Public Service Commission Docket No. 2022.07.078	Montana Environmental Information Center (MEIC), Earthjustice
Jan. 11, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Direct Testimony on ROE & Equity Ratio	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association
Jan. 27, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Direct Testimony on Community Solar	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association
Mar. 6, 2023	Application of Tucson Electric Power Company for the Establishment of Just and Reasonable Rates and Charges Designed to Realize a Reasonable Rate of Return on the Fair Value of the Properties of Tucson Electric Power Company Devoted to Its Operations throughout the State of Arizona and for Related Approvals – Surrebuttal Testimony	Arizona Corporation Commission Docket No. E-01933A-22-0107	Arizona Solar Energy Industries Association & Solar Energy Industries Association

May 9, 2023	The Peoples Gas Light and Coke Company – Proposed General Increase in Rates and Revisions to Service Classifications, Riders, and Terms and Conditions of Service – Direct Testimony	Illinois Commerce Commission Docket No. 23-0069	City of Chicago
July 17, 2023	The Peoples Gas Light and Coke Company – Proposed General Increase in Rates and Revisions to Service Classifications, Riders, and Terms and Conditions of Service – Rebuttal Testimony	Illinois Commerce Commission Docket No. 23-0069	City of Chicago
Aug. 25, 2023	In the Matter of the Application of Washington Gas Light Company for Authority to Increase Existing Rates and Charges and to Revise Its Terms – Direct Testimony	Maryland Public Service Commission Case No. 9704	Chesapeake Climate Action Network
Aug. 28, 2023	Application of Madison Gas and Electric Company for Authority to Adjust Electric and Natural Gas Rates – Direct Testimony	Public Service Commission of Wisconsin Docket No. 3270-UR-125	City of Madison
Sep. 16, 2023	Application of Madison Gas and Electric Company for Authority to Adjust Electric and Natural Gas Rates – Surrebuttal Testimony	Public Service Commission of Wisconsin Docket No. 3270-UR-125	City of Madison
Oct. 10, 2023	In the Matter of the Application of Washington Gas Light Company for Authority to Increase Existing Rates and Charges and to Revise Its Terms – Surrebuttal Testimony	Maryland Public Service Commission Case No. 9704	Chesapeake Climate Action Network
Apr. 16, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Direct Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition
Apr. 26, 2024	PECO Energy Default Supply Plan VI – Direct Testimony	Pennsylvania Public Utility Commission Docket No. P-2024-3046008	Energy Justice Advocates / Earthjustice
Apr. 30, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Cross-Rebuttal Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition
May 29, 2024	In Re: Interstate Power & Light Company (General Rate Case) – Surrebuttal Testimony	Iowa Utilities Board Docket No. RPU-2023-0002	Clean Energy Districts of Iowa (CEDI) Coalition

May 31, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Direct Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Jun 6, 2024	Tampa Electric Company Petition for Rate Increase – Direct Testimony	Florida Public Service Commission Docket Number 2023-0090-EI	Florida Rising and League of United Latin American Citizens
Jun 11, 2024	Duke Energy Florida Petition for Rate Increase – Direct Testimony	Florida Public Service Commission Docket Number 2024-0025-EI	Florida Rising and League of United Latin American Citizens
Jun 28, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Rebuttal Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Aug 5, 2024	Delta States Utilities LA, LLC and Entergy Louisiana, LLC – Ex Parte; In Re: Application for Authority to Operate as Local Distribution Company and Incur Indebtedness and Joint Application for Approval of Transfer and Acquisition of Local Distribution Company Assets and Related Relief – Surrebuttal Testimony	Council of the City of New Orleans Docket Number UD-24-01	Alliance for Affordable Energy
Oct 23, 2024	Financial Oversight and Management Board for Puerto Rico as Representative of Puerto Rico Power Authority	U.S. Bankruptcy Court for the District of Puerto Rico, Nos. 17 BK 3283-LTS, BK 4780-LTS	Solar United Neighbors
Jan. 17, 2025	NorthWestern Energy's Application for Authority to Increase Retail Electric and Natural Gas Utility Service Rates	Public Service Commission of Montana Docket Number 2024.05.053	Triple Oak Power, LLC
Nov. 24, 2025	Washington Gas Light Company's Application for Authority to Increase Existing Rates and Charges for Gas Service – Direct Testimony	Public Service Commission of the District of Columbia Formal Case No. 1180	Sierra Club

Mar. 11, 2025	Petition of Appalachian Power Company for Approval to Revise its Net Metering Program Pursuant to § 56-594 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2024-00161	Joint Advocates – Clean Virginia, Sierra Club, Vote Solar, and Solar United Neighbors
Apr. 29, 2025	Investigation of Parallel Generation Purchase Rates	Wisconsin Public Service Commission Docket Number 5-EI-157	City of Madison
May 2, 2025	Washington Gas Light Company's Application for Authority to Increase Existing Rates and Charges for Gas Service – Surrebuttal Testimony	Public Service Commission of the District of Columbia Formal Case No. 1180	Sierra Club
May 12, 2025	In the Matter of Future Minimum Bill Proceedings for Appalachian Power Company pursuant to VA Code § 56-594.4	Virginia State Corporation Commission Case No. PUR-2025-00028	Appalachian Voices
Jun. 4, 2025	Application of El Paso Electric Company for Authority to Change Rates	Public Utility Commission of Texas Docket Number 57568; State Office of Administrative Hearings Docket Number 473-25-11219	Solar Joint Advocates
Jun. 9, 2025	Petition for Rate Increase by Florida Power & Light Company	Florida Public Service Commission Docket Number 20250011-EI	Florida Rising, Inc., League of United Latin American Citizens, and Environmental Confederation of Southwest Florida, Inc.
Jul. 10, 2025	British Columbia Hydro and Power Authority Net Metering Service Rates	British Columbia Utilities Commission	Community Solar Coalition
Sep. 3, 2025	In the Matter of Future Minimum Bill Proceedings for Virginia Electric and Power Company pursuant to VA Code § 56-594.3	Virginia State Corporation Commission Case No. PUR-2025-00031	Appalachian Voices
Sep. 19, 2025	Petition for Rate Increase by Florida Power & Light Company – Testimony on Settlement Proposal	Florida Public Service Commission Docket Number 20250011-EI	Florida Rising, Inc., League of United Latin American Citizens, and Environmental Confederation of Southwest Florida, Inc.
Oct. 30, 2025	Petition of Virginia Electric and Power Company for Approval to Revise Its Net Metering Program Pursuant to § 56-594 of the Code of Virginia	Virginia State Corporation Commission Case No. PUR-2025-00079	Piedmont Environmental Council, Sierra Club, Solar United Neighbors, and Vote Solar ("Joint Advocates")

Dec. 22, 2025	Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation – General Rate Case (corrected testimony)	Pennsylvania Public Utility Commission Docket Number R-2025-3057164	Clean Air Council, Vote Solar, and the Union for Concerned Scientists ("Energy Justice Advocates")
Feb. 9, 2026	Pennsylvania Public Utility Commission v. PPL Electric Utilities Corporation – General Rate Case (surrebuttal)	Pennsylvania Public Utility Commission Docket Number R-2025-3057164	Clean Air Council, Vote Solar, and the Union for Concerned Scientists ("Energy Justice Advocates")
Mar. 9, 2026	In Re: Application of Entergy Louisiana, LLC to Return River Bend Deregulated Asset to Rate Base and Other Associated Relief – Direct Testimony	Louisiana Public Service Commission Docket Number U-37735	Alliance for Affordable Energy

[190]

FILED 7/22/2024
DOCUMENT NO. 07744-2024
FPSC - COMMISSION CLERK

DUKE ENERGY® FLORIDA

Dianne M. Triplett
Deputy General Counsel

July 22, 2024

VIA ELECTRONIC FILING

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

Re: *Duke Energy Florida, LLC's Petition for Rate Increase by Duke Energy Florida, LLC;* Docket No. 20240025

Dear Mr. Teitzman:

On July 15, 2024, DEF filed a Joint Motion for Approval of Settlement Agreement with the 2024 Settlement Agreement and Exhibit Nos. 1, 2, 3, 4, and 7. Enclosed for filing on behalf of Duke Energy Florida, LLC ("DEF") to the 2024 Settlement Agreement are:

- Exhibit No. 5 – Rate Design Schedules Changes; and
- Exhibit No. 6 – Revised Tariff Sheets (Clean) and Revised Tariff Sheets (Legislative).

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mh
Enclosures

299 First Avenue North (33701) ▪ St. Petersburg, Florida
Phone: 727.820.4692 ▪ Email: dianne.triplett@duke-energy.com

CERTIFICATE OF SERVICE
Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 22nd day of July, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

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Exhibit 5

Rate Design Schedules

Changes

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SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

RESIDENTIAL SERVICE	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
			Monthly Bill Under Present Rates - $											Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
	Rate	Typical Det.	Base	Billing Adjustments *							Sub-Total	GRT/RAF @	Total	Base	Billing Adjustments ***							Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	Rate **	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RS-1	n/a 0	12.89	-	-	-	-	-	-	-	30.00	0.80	30.80	13.76	-	-	-	-	-	-	-	30.00	0.80	30.80	-	0.00%	-	-
2																												
3	RS-1	n/a 100	19.99	4.37	0.33	0.95	0.05	0.23	0.51	0.51	30.00	0.80	30.80	21.39	3.70	0.33	0.41	0.05	0.23	0.86	-	30.00	0.80	30.80	-	0.00%	30.800	30.800
4																												
5	RS-1	n/a 250	30.65	10.93	0.83	2.37	0.12	0.57	1.28	1.27	48.00	1.27	49.27	32.83	9.25	0.83	1.03	0.12	0.57	2.14	-	46.76	1.24	48.00	(1.27)	-2.58%	19.708	19.199
6																												
7	RS-1	n/a 500	48.40	21.86	1.65	4.73	0.23	1.14	2.55	2.55	83.10	2.20	85.30	51.90	18.51	1.65	2.06	0.23	1.14	4.28	-	79.76	2.12	81.88	(3.42)	-4.02%	17.060	16.375
8																												
9	RS-1	n/a 750	66.16	32.79	2.48	7.10	0.35	1.70	3.83	3.82	118.21	3.14	121.35	70.97	27.76	2.48	3.08	0.35	1.70	6.42	-	112.75	2.99	115.74	(5.61)	-4.62%	16.180	15.432
10																												
11	RS-1	n/a 1,000	83.91	43.72	3.30	9.46	0.46	2.27	5.10	5.09	153.31	4.07	157.38	90.04	37.01	3.30	4.11	0.46	2.27	8.56	-	145.75	3.87	149.62	(7.76)	-4.93%	15.738	14.962
12																												
13	RS-1	n/a 1,250	104.09	57.33	4.13	11.83	0.58	2.84	6.38	6.36	193.52	5.13	198.65	111.38	48.94	4.13	5.14	0.58	2.84	10.70	-	183.69	4.87	188.56	(10.08)	-5.08%	15.892	15.085
14																												
15	RS-1	n/a 1,500	124.26	70.93	4.95	14.19	0.69	3.41	7.65	7.64	233.71	6.20	239.91	132.73	60.87	4.95	6.17	0.69	3.41	12.84	-	221.65	5.88	227.53	(12.39)	-5.16%	15.994	15.168
16																												
17	RS-1	n/a 2,000	164.61	98.14	6.60	18.92	0.92	4.54	10.20	10.18	314.11	8.33	322.44	175.41	84.72	6.60	8.22	0.92	4.54	17.12	-	297.53	7.89	305.42	(17.02)	-5.28%	16.122	15.271
18																												
19	RS-1	n/a 3,000	245.30	152.56	9.90	28.38	1.38	6.81	15.30	15.27	474.90	12.60	487.50	260.78	132.43	9.90	12.33	1.38	6.81	25.68	-	449.31	11.92	461.23	(26.27)	-5.39%	16.250	15.374
20																												
21	RS-1	n/a 5,000	406.70	261.40	16.50	47.30	2.30	11.35	25.50	25.45	796.50	21.13	817.63	431.52	227.85	16.50	20.55	2.30	11.35	42.80	-	752.87	19.98	772.85	(44.78)	-5.48%	16.353	15.457
22																												

23 * Present Rates, as projected, effective December 2024 per E-13c, with Minimum Bill as applicable.
24 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c, with Minimum Bill as applicable.
25 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
26

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS Page 2 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

RESIDENTIAL SERVICE	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
			Monthly Bill Under Present Rates - $											Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
	Rate	Typical Det.	Base	Billing Adjustments *							Sub-Total	GRT/RAF @	Total	Base	Billing Adjustments ***							Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	Rate **	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RST-1	n/a 0	12.89	-	-	-	-	-	-	-	30.00	0.80	30.80	13.76	-	-	-	-	-	-	-	30.00	0.80	30.80	-	0.00%	-	-
2																												
3	RST-1	n/a 100	19.94	4.54	0.33	0.95	0.05	0.23	0.51	0.51	30.00	0.80	30.80	21.24	3.96	0.33	0.41	0.05	0.23	0.86	-	30.00	0.80	30.80	-	0.00%	30.800	30.800
4																												
5	RST-1	n/a 250	30.51	11.34	0.83	2.37	0.12	0.57	1.28	1.27	48.27	1.28	49.55	32.45	9.89	0.83	1.03	0.12	0.57	2.14	-	47.02	1.25	48.27	(1.29)	-2.60%	19.821	19.307
6																												
7	RST-1	n/a 500	48.13	22.68	1.65	4.73	0.23	1.14	2.55	2.55	83.66	2.22	85.88	51.15	19.78	1.65	2.06	0.23	1.14	4.28	-	80.27	2.13	82.40	(3.47)	-4.05%	17.175	16.481
8																												
9	RST-1	n/a 750	65.76	34.02	2.48	7.10	0.35	1.70	3.83	3.82	119.04	3.16	122.20	69.84	29.67	2.48	3.08	0.35	1.70	6.42	-	113.53	3.01	116.54	(5.66)	-4.63%	16.293	15.539
10																												
11	RST-1	n/a 1,000	83.38	45.37	3.30	9.46	0.46	2.27	5.10	5.09	154.42	4.10	158.52	88.53	39.55	3.30	4.11	0.46	2.27	8.56	-	146.79	3.89	150.68	(7.85)	-4.95%	15.852	15.068
12																												
13	RST-1	n/a 1,250	101.00	56.71	4.13	11.83	0.58	2.84	6.38	6.36	189.81	5.04	194.85	107.22	49.44	4.13	5.14	0.58	2.84	10.70	-	180.04	4.78	184.82	(10.03)	-5.15%	15.588	14.786
14																												
15	RST-1	n/a 1,500	118.62	68.05	4.95	14.19	0.69	3.41	7.65	7.64	225.19	5.98	231.17	125.92	59.33	4.95	6.17	0.69	3.41	12.84	-	213.30	5.66	218.96	(12.21)	-5.28%	15.411	14.597
16																												
17	RST-1	n/a 2,000	153.87	90.73	6.60	18.92	0.92	4.54	10.20	10.18	295.96	7.85	303.81	163.30	79.11	6.60	8.22	0.92	4.54	17.12	-	279.81	7.42	287.23	(16.58)	-5.46%	15.190	14.362
18																												
19	RST-1	n/a 3,000	224.36	136.10	9.90	28.38	1.38	6.81	15.30	15.27	437.49	11.61	449.10	238.08	118.66	9.90	12.33	1.38	6.81	25.68	-	412.84	10.95	423.79	(25.31)	-5.64%	14.970	14.126
20																												
21	RST-1	n/a 5,000	365.34	226.83	16.50	47.30	2.30	11.35	25.50	25.45	720.56	19.12	739.68	387.62	197.77	16.50	20.55	2.30	11.35	42.80	-	678.89	18.01	696.90	(42.78)	-5.78%	14.794	13.938
22																												

23 * Present Rates, as projected, effective December 2024 per E-13c - TOU uses weighted average rate, with Minimum Bill as applicable.
24 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c - TOU uses weighted average rate, with Minimum Bill as applicable.
25 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
26

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 3 of 8

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates. | Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA | __X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI | Witness: Chatelain

GENERAL SERVICE NON-DEMAND

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
				Monthly Bill Under Present Rates - $											Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
	Rate	Typical Det.		Base	Billing Adjustments *							Sub-Total	GRT/RAF @	Total	Base	Billing Adjustments ***							Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW	KWH	Rate *	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	Rate **	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GS-1	n/a	0	16.02	-	-	-	-	-	-	-	30.00	0.80	30.80	17.23	-	-	-	-	-	-	-	30.00	0.80	30.80	-	0.00%	-	-
2																													
3	GS-1	n/a	100	23.35	4.67	0.29	0.82	0.04	0.20	0.49	0.44	30.31	0.80	31.11	25.17	4.00	0.29	0.36	0.04	0.20	0.83	-	30.89	0.82	31.71	0.60	1.94%	31.106	31.708
4																													
5	GS-1	n/a	250	34.35	11.68	0.73	2.04	0.11	0.49	1.24	1.11	51.74	1.37	53.11	37.07	10.00	0.73	0.90	0.11	0.49	2.08	-	51.38	1.36	52.74	(0.37)	-0.70%	21.242	21.094
6																													
7	GS-1	n/a	500	52.68	23.35	1.45	4.08	0.22	0.99	2.47	2.22	87.45	2.32	89.77	56.92	20.00	1.45	1.80	0.22	0.99	4.16	-	85.52	2.27	87.79	(1.98)	-2.21%	17.954	17.558
8																													
9	GS-1	n/a	750	71.01	35.03	2.18	6.12	0.33	1.48	3.71	3.32	123.17	3.27	126.44	76.76	29.99	2.18	2.69	0.33	1.48	6.24	-	119.67	3.18	122.85	(3.59)	-2.84%	16.858	16.379
10																													
11	GS-1	n/a	1,000	89.34	46.70	2.90	8.16	0.44	1.97	4.94	4.43	158.88	4.22	163.10	96.60	39.99	2.90	3.59	0.44	1.97	8.32	-	153.81	4.08	157.89	(5.21)	-3.19%	16.310	15.789
12																													
13	GS-1	n/a	1,250	107.67	58.38	3.63	10.20	0.55	2.46	6.18	5.54	194.60	5.16	199.76	116.44	49.99	3.63	4.49	0.55	2.46	10.40	-	187.96	4.99	192.95	(6.81)	-3.41%	15.980	15.436
14																													
15	GS-1	n/a	1,500	126.00	70.05	4.35	12.24	0.66	2.96	7.41	6.65	230.31	6.11	236.42	136.29	59.99	4.35	5.39	0.66	2.96	12.48	-	222.10	5.89	227.99	(8.43)	-3.57%	15.761	15.199
16																													
17	GS-1	n/a	2,000	162.66	93.40	5.80	16.32	0.88	3.94	9.88	8.86	301.74	8.01	309.75	175.97	79.98	5.80	7.18	0.88	3.94	16.64	-	290.39	7.71	298.10	(11.65)	-3.76%	15.488	14.905
18																													
19	GS-1	n/a	3,000	235.98	140.10	8.70	24.48	1.32	5.91	14.82	13.29	444.60	11.80	456.40	255.34	119.97	8.70	10.77	1.32	5.91	24.96	-	426.97	11.33	438.30	(18.10)	-3.97%	15.213	14.610
20																													
21	GS-1	n/a	5,000	382.62	233.50	14.50	40.80	2.20	9.85	24.70	22.15	730.32	19.38	749.70	414.08	199.95	14.50	17.95	2.20	9.85	41.60	-	700.13	18.58	718.71	(30.99)	-4.13%	14.994	14.374
22																													
23	GS-1	n/a	10,000	749.22	467.00	29.00	81.60	4.40	19.70	49.40	44.30	1,444.62	38.33	1,482.95	810.93	399.90	29.00	35.90	4.40	19.70	83.20	-	1,383.03	36.70	1,419.73	(63.22)	-4.26%	14.830	14.197
24																													
25	GS-1	n/a	15,000	1,115.82	700.50	43.50	122.40	6.60	29.55	74.10	66.45	2,158.92	57.28	2,216.20	1,207.78	599.85	43.50	53.85	6.60	29.55	124.80	-	2,065.93	54.82	2,120.75	(95.45)	-4.31%	14.775	14.138
26																													

27 * Present Rates, as projected, effective December 2024 per E-13c, with Minimum Bill as applicable.
28 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c, with Minimum Bill as applicable.
29 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
30

Supporting Schedules: E-13c, E-14 Supplement A | Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

GENERAL SERVICE NON-DEMAND	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
			Monthly Bill Under Present Rates - $											Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
	Rate	Typical Det.	Base	Billing Adjustments *							Sub-Total	GRT/RAF @	Total	Base	Billing Adjustments ***							Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	Rate **	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GST-1	n/a 0	16.02	-	-	-	-	-	-	-	30.00	0.80	30.80	17.23	-	-	-	-	-	-	-	30.00	0.80	30.80	-	0.00%	-	-
2																												
3	GST-1	n/a 100	23.96	4.59	0.29	0.82	0.04	0.20	0.49	0.44	30.84	0.82	31.66	25.53	3.97	0.29	0.36	0.04	0.20	0.83	-	31.22	0.83	32.05	0.39	1.23%	31.660	32.050
4																												
5	GST-1	n/a 250	35.88	11.48	0.73	2.04	0.11	0.49	1.24	1.11	53.07	1.41	54.48	37.98	9.92	0.73	0.90	0.11	0.49	2.08	-	52.20	1.39	53.59	(0.89)	-1.63%	21.792	21.438
6																												
7	GST-1	n/a 500	55.74	22.97	1.45	4.08	0.22	0.99	2.47	2.22	90.12	2.39	92.51	58.73	19.84	1.45	1.80	0.22	0.99	4.16	-	87.18	2.31	89.49	(3.02)	-3.27%	18.502	17.898
8																												
9	GST-1	n/a 750	75.59	34.45	2.18	6.12	0.33	1.48	3.71	3.32	127.17	3.37	130.54	79.47	29.76	2.18	2.69	0.33	1.48	6.24	-	122.15	3.24	125.39	(5.15)	-3.95%	17.406	16.719
10																												
11	GST-1	n/a 1,000	95.45	45.93	2.90	8.16	0.44	1.97	4.94	4.43	164.22	4.36	168.58	100.22	39.68	2.90	3.59	0.44	1.97	8.32	-	157.13	4.17	161.30	(7.29)	-4.32%	16.858	16.130
12																												
13	GST-1	n/a 1,250	115.31	57.42	3.63	10.20	0.55	2.46	6.18	5.54	201.28	5.34	206.62	120.97	49.60	3.63	4.49	0.55	2.46	10.40	-	192.10	5.10	197.20	(9.42)	-4.56%	16.529	15.776
14																												
15	GST-1	n/a 1,500	135.17	68.90	4.35	12.24	0.66	2.96	7.41	6.65	238.33	6.32	244.65	141.72	59.52	4.35	5.39	0.66	2.96	12.48	-	227.07	6.03	233.10	(11.54)	-4.72%	16.310	15.540
16																												
17	GST-1	n/a 2,000	174.88	91.87	5.80	16.32	0.88	3.94	9.88	8.86	312.43	8.29	320.72	183.22	79.37	5.80	7.18	0.88	3.94	16.64	-	297.02	7.88	304.90	(15.82)	-4.93%	16.036	15.245
18																												
19	GST-1	n/a 3,000	254.31	137.80	8.70	24.48	1.32	5.91	14.82	13.29	460.63	12.22	472.85	266.21	119.05	8.70	10.77	1.32	5.91	24.96	-	436.92	11.59	448.51	(24.35)	-5.15%	15.762	14.950
20																												
21	GST-1	n/a 5,000	413.18	229.67	14.50	40.80	2.20	9.85	24.70	22.15	757.04	20.09	777.13	432.19	198.41	14.50	17.95	2.20	9.85	41.60	-	716.71	19.02	735.73	(41.41)	-5.33%	15.543	14.715
22																												
23	GST-1	n/a 10,000	810.33	459.33	29.00	81.60	4.40	19.70	49.40	44.30	1,498.07	39.75	1537.816	847.16	396.83	29.00	35.90	4.40	19.70	83.20	-	1,416.19	37.58	1453.765	(84.05)	-5.47%	15.378	14.538
24																												
25	GST-1	n/a 15,000	1,207.49	689.00	43.50	122.40	6.60	29.55	74.10	66.45	2,239.09	59.41	2298.499	1,262.12	595.24	43.50	53.85	6.60	29.55	124.80	-	2,115.66	56.14	2171.803	(126.70)	-5.51%	15.323	14.479
26																												

27 * Present Rates, as projected, effective December 2024 per E-13c - TOU uses weighted average rate, with Minimum Bill as applicable.
28 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c - TOU uses weighted average rate, with Minimum Bill as applicable.
29 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
30

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS Page 5 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

GENERAL SERVICE
NON-DEMAND
100% LOAD FACTOR

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
						Monthly Bill Under Present Rates - $										
	Rate	Typical Det.				Base	Billing Adjustments *							Sub-Total	GRT/RAF @	Total
Line	Schedule	KW	KWH			Rate *	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill
1	GS-2	n/a	0			16.51	-	-	-	-	-	-	-	16.51	0.44	16.95
2																
3	GS-2	n/a	100			19.34	4.67	0.23	0.60	0.04	0.16	0.23	0.22	25.48	0.68	26.16
4																
5	GS-2	n/a	250			23.58	11.68	0.57	1.49	0.11	0.39	0.58	0.55	38.94	1.03	39.97
6																
7	GS-2	n/a	500			30.65	23.35	1.14	2.99	0.21	0.78	1.16	1.11	61.36	1.63	62.99
8																
9	GS-2	n/a	750			37.71	35.03	1.70	4.48	0.32	1.16	1.73	1.66	83.79	2.22	86.01
10																
11	GS-2	n/a	1,000			44.78	46.70	2.27	5.97	0.42	1.55	2.31	2.21	106.21	2.82	109.03
12																
13	GS-2	n/a	1,250			51.85	58.38	2.84	7.46	0.53	1.94	2.89	2.76	128.64	3.41	132.05
14																
15	GS-2	n/a	1,500			58.92	70.05	3.41	8.96	0.63	2.33	3.47	3.32	151.06	4.01	155.07
16																
17	GS-2	n/a	2,000			73.05	93.40	4.54	11.94	0.84	3.10	4.62	4.42	195.91	5.20	201.11
18																
19	GS-2	n/a	3,000			101.32	140.10	6.81	17.91	1.26	4.65	6.93	6.63	285.61	7.58	293.19
20																

	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
	Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
	Base	Billing Adjustments ***							Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Rate **	Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Bill	2.6534%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	17.84	-	-	-	-	-	-	-	17.84	0.47	18.31	1.36	8.02%	-	-
2															
3	20.89	4.00	0.23	0.25	0.04	0.16	0.39	-	25.95	0.69	26.64	0.48	1.84%	26.160	26.641
4															
5	25.46	10.00	0.57	0.63	0.11	0.39	0.97	-	38.12	1.01	39.13	(0.84)	-2.10%	15.986	15.651
6															
7	33.08	20.00	1.14	1.27	0.21	0.78	1.94	-	58.40	1.55	59.95	(3.05)	-4.83%	12.598	11.989
8															
9	40.69	29.99	1.70	1.90	0.32	1.16	2.91	-	78.67	2.09	80.76	(5.24)	-6.10%	11.467	10.768
10															
11	48.31	39.99	2.27	2.53	0.42	1.55	3.88	-	98.95	2.63	101.58	(7.45)	-6.83%	10.903	10.158
12															
13	55.93	49.99	2.84	3.16	0.53	1.94	4.85	-	119.23	3.16	122.39	(9.66)	-7.31%	10.564	9.791
14															
15	63.55	59.99	3.41	3.80	0.63	2.33	5.82	-	139.51	3.70	143.21	(11.87)	-7.65%	10.338	9.547
16															
17	78.78	79.98	4.54	5.06	0.84	3.10	7.76	-	180.06	4.78	184.84	(16.27)	-8.09%	10.056	9.242
18															
19	109.25	119.97	6.81	7.59	1.26	4.65	11.64	-	261.17	6.93	268.10	(25.09)	-8.56%	9.773	8.937
20															

21 * Present Rates, as projected, effective December 2024 per E-13c.
22 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c.
23 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
24

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS Page 6 of 8

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates. Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA __X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI Witness: Chatelain

GENERAL SERVICE
DEMAND

Line	Rate Schedule	Delivery Level	Load Factor	Typical Det. KW	Typical Det. KWH	Base Rate *	Billing Adjustments * Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Sub-Total Bill	GRT/RAF @ 2.6534%	Total Bill	Base Rate **	Billing Adjustments *** Fuel	ECCR	CCR	ECRC	ASC	SPPCRC	SCRS	Sub-Total Bill	GRT/RAF @ 2.6534%	Total Bill	$ (V) - (L)	% (W) / (L)	Present (L) / (B)	Proposed (V) / (B)
	(A)	(B)				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
						Monthly Bill Under Present Rates - $											Monthly Bill Under Proposed Rates - $											Incr/ (Decr)		Cents/KWH	
1	GSD-1	Secondary	30%	50	10,950	701.58	511.37	46.50	126.50	4.71	19.38	67.00	36.03	1,513.06	40.15	1,553.21	759.47	437.89	46.50	54.50	4.71	19.38	112.50	-	1,434.95	38.07	1,473.02	(80.18)	-5.16%	14.185	13.452
2																															
3	GSDT-1	Secondary	60%	50	21,900	735.36	1,018.79	46.50	126.50	9.42	38.76	67.00	72.05	2,114.37	56.10	2,170.48	784.58	872.40	46.50	54.50	9.42	38.76	112.50	-	1,918.67	50.91	1,969.58	(200.90)	-9.26%	9.911	8.994
4																															
5	GSD-1	Secondary	30%	100	21,900	1,386.65	1,022.73	93.00	253.00	9.42	38.76	134.00	72.05	3,009.61	79.86	3,089.47	1,501.19	875.78	93.00	109.00	9.42	38.76	225.00	-	2,852.15	75.68	2,927.83	(161.64)	-5.23%	14.107	13.369
6																															
7	GSDT-1	Secondary	60%	100	43,800	1,454.20	2,037.57	93.00	253.00	18.83	77.53	134.00	144.10	4,212.23	111.77	4,324.00	1,551.42	1,744.81	93.00	109.00	18.83	77.53	225.00	-	3,819.58	101.35	3,920.93	(403.07)	-9.32%	9.872	8.952
8																															
9	GSD-1	Secondary	30%	250	54,750	3,441.86	2,556.83	232.50	632.50	23.54	96.91	335.00	180.13	7,499.26	198.99	7,698.25	3,726.34	2,189.45	232.50	272.50	23.54	96.91	562.50	-	7,103.74	188.49	7,292.23	(406.01)	-5.27%	14.061	13.319
10																															
11	GSDT-1	Secondary	60%	250	109,500	3,610.74	5,093.93	232.50	632.50	47.09	193.82	335.00	360.26	10,505.82	278.76	10,784.58	3,851.91	4,362.02	232.50	272.50	47.09	193.82	562.50	-	9,522.34	252.67	9,775.00	(1,009.58)	-9.36%	9.849	8.927
12																															
13	GSD-1	Secondary	30%	450	98,550	6,182.14	4,602.29	418.50	1,138.50	42.38	174.43	603.00	324.23	13,485.46	357.82	13,843.29	6,693.21	3,941.01	418.50	490.50	42.38	174.43	1,012.50	-	12,772.54	338.91	13,111.44	(731.84)	-5.29%	14.047	13.304
14																															
15	GSDT-1	Secondary	60%	450	197,100	6,486.12	9,169.07	418.50	1,138.50	84.75	348.87	603.00	648.46	18,897.27	501.42	19,398.69	6,919.25	7,851.64	418.50	490.50	84.75	348.87	1,012.50	-	17,126.01	454.42	17,580.43	(1,818.27)	-9.37%	9.842	8.920
16																															
17	GSDT-1	Primary	60%	1,000	438,000	13,614.66	20,046.98	920.00	2,500.00	188.34	766.50	1,310.00	1,427.88	40,774.36	1,081.91	41,856.27	14,570.14	17,241.82	920.00	1,080.00	188.34	766.50	2,200.00	-	36,966.80	980.88	37,947.68	(3,908.59)	-9.34%	9.556	8.664
18																															
19	GSDT-1	Transmission	60%	3,000	1,314,000	38,137.21	59,157.23	2,730.00	7,440.00	551.88	2,273.22	750.00	4,231.08	115,270.62	3,058.59	118,329.21	40,803.45	51,073.05	2,730.00	3,210.00	551.88	2,273.22	1,170.00	-	101,811.60	2,701.47	104,513.07	(13,816.14)	-11.68%	9.005	7.954
20																															

21 * Present Rates, as projected, effective December 2024 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.
22 ** Proposed Base Rates, as proposed, effective January 2025 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.
23 *** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.
24

Supporting Schedules: E-13c, E-14 Supplement A Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

CURTAILABLE
GENERAL SERVICE

Line	Rate Schedule	(A) Typical Det. KW	(B) Typical Det. KWH	(C) Monthly Bill Under Present Rates - $: Base Rate * / CS Credit	(D) Billing Adjustments * Fuel	(E) ECCR	(F) CCR	(G) ECRC	(H) ASC	(I) SPPCRC	(J) SCRS	(K) Sub-Total Bill	(L) GRT/RAF @ 2.6534%	(M) Total Bill	(N) Monthly Bill Under Proposed Rates - $: Base Rate ** / CS Credit	(O) Billing Adjustments *** Fuel	(P) ECCR	(Q) CCR	(R) ECRC	(S) ASC	(T) SPPCRC	(U) SCRS	(V) Sub-Total Bill	(W) GRT/RAF @ 2.6534%	(X) Total Bill	(Y) Incr/ (Decr) $ (R) - (J)	(Z) % (S) / (J)	(AA) Cents/KWH Present (J) / (B)	(AB) Proposed (R) / (B)
1	CS-2 - Primary STD																												
2	Max Demand	1,000	219,000	14,627.81	10,124.37	780.00	2,030.00	89.79	306.60	2,090.00	713.94	30,762.51	816.25	31,578.76	15,964.13	8,670.21	780.00	780.00	89.79	306.60	2,450.00	-	29,040.73	770.57	29,811.30	(1,767.47)	-5.60%	14.420	13.612
3	Curtailable Dem	800		(6,176.00)								(6,176.00)	(163.87)	(6,339.87)	(6,400.00)								(6,400.00)	(169.82)	(6,569.82)				
4	30% Load Factor			8,451.81										25,238.89	9,564.13										23,241.48	(1,997.41)	-7.91%	11.525	10.613
5																													
6	CST-2 - Primary TOU																												
7	Base Demand	1,000	438,000	8,697.65	20,104.83	780.00	2,030.00	179.58	613.20	2,090.00	1,427.88	35,923.14	953.18	36,876.33	9,308.73	17,262.78	780.00	780.00	179.58	613.20	2,450.00	-	31,374.30	832.49	32,206.78	(4,669.55)	-12.66%	8.419	7.353
8	Curtailable Dem	800		(6,176.00)								(6,176.00)	(163.87)	(6,339.87)	(6,400.00)								(6,400.00)	(169.82)	(6,569.82)				
9	60% Load Factor			2,521.65										30,536.45	2,908.73										25,636.97	(4,899.49)	-16.04%	6.972	5.853
10																													
11	CST-3 - Primary TOU																												
12	Base Demand	5,000	2,190,000	42,482.46	100,524.16	3,900.00	10,150.00	897.90	3,066.00	10,450.00	7,139.40	178,609.92	4,739.24	183,349.16	45,470.39	86,313.92	3,900.00	3,900.00	897.90	3,066.00	12,250.00	-	155,798.21	4,133.95	159,932.16	(23,417.00)	-12.77%	8.372	7.303
13	Curtailable Dem (Fixed)	2,000		(15,440.00)								(15,440.00)	(409.68)	(15,849.68)	(16,000.00)								(16,000.00)	(424.54)	(16,424.54)				
14	60% Load Factor			27,042.46										167,499.47	29,470.39										143,507.61	(23,991.86)	-14.32%	7.648	6.553
15																													
16				* Present Rates, as projected, effective December 2024 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.																									
17				** Proposed Base Rates, as proposed, effective January 2025 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.																									
18				*** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.																									
19																													

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS Page 8 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

INTERRUPTIBLE
GENERAL SERVICE

Line	Rate Schedule	(A) Typical Det. KW	(B) Typical Det. KWH	(C) Monthly Bill Under Present Rates - $: Base Rate * / IS Credit	(D) Fuel	(E) ECCR	(F) CCR	(G) ECRC	(H) ASC	(I) SPPCRC	(J) SCRS	(K) Sub-Total Bill	(L) GRT/RAF @ 2.6534%	(M) Total Bill	(N) Monthly Bill Under Proposed Rates - $: Base Rate ** / IS Credit	(O) Fuel	(P) ECCR	(Q) CCR	(R) ECRC	(S) ASC	(T) SPPCRC	(U) SCRS	(V) Sub-Total Bill	(W) GRT/RAF @ 2.6534%	(X) Total Bill	(Y) Incr/ (Decr) $ (R) - (J)	(Z) % (S) / (J)	(AA) Cents/KWH Present (J) / (B)	(AB) Cents/KWH Proposed (R) / (B)
1	IS-2 - Primary STD																												
2	Max Demand	1,000	219,000	11,458.69	10,124.37	750.00	1,970.00	89.79	332.88	830.00	348.21	25,903.94	687.34	26,591.28	12,498.38	8,670.21	750.00	840.00	89.79	332.88	1,400.00	-	24,581.26	652.24	25,233.50	(1,357.78)	-5.11%	12.142	11.522
3	Interruptible Credit			(7,720.00)								(7,720.00)	(204.84)	(7,924.84)	(8,000.00)								(8,000.00)	(212.27)	(8,212.27)				
4	30% Load Factor			3,738.69										18,666.43	4,498.38										17,021.23	(1,645.21)	-8.81%	8.523	7.772
5																													
6	IST-2 - Primary TOU																												
7	Base Demand	1,000	438,000	9,055.33	20,026.10	750.00	1,970.00	179.58	665.76	830.00	696.42	34,173.19	906.75	35,079.95	9,619.14	17,239.48	750.00	840.00	179.58	665.76	1,400.00	-	30,693.96	814.43	31,508.39	(3,571.56)	-10.18%	8.009	7.194
8	Interruptible Credit			(7,720.00)								(7,720.00)	(204.84)	(7,924.84)	(8,000.00)								(8,000.00)	(212.27)	(8,212.27)				
9	60% Load Factor			1,335.33										27,155.10	1,619.14										23,296.12	(3,858.99)	-14.21%	6.200	5.319
10																													
11	IST-2 - Transmission TOU																												
12	Base Demand	5,000	2,190,000	37,871.60	98,620.36	3,700.00	9,750.00	876.00	3,306.90	950.00	3,460.20	158,535.06	4,206.57	162,741.63	40,322.50	85,181.45	3,700.00	4,150.00	876.00	3,306.90	1,450.00	-	138,986.85	3,687.88	142,674.73	(20,066.90)	-12.33%	7.431	6.515
13	Interruptible Credit			(38,600.00)								(38,600.00)	(1,024.21)	(39,624.21)	(40,000.00)								(40,000.00)	(1,061.36)	(41,061.36)				
14	60% Load Factor			(728.40)										123,117.42	322.50										101,613.37	(21,504.05)	-17.47%	5.622	4.640
15																													
16				* Present Rates, as projected, effective December 2024 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.																									
17				** Proposed Base Rates, as proposed, effective January 2025 per E-13c - TOU uses weighted average rate; excludes applicable metering voltage credits.																									
18				*** Billing Adjustments use projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use filed rates effective September 2024.																									
19																													

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1	**SC-1**	Initial Connection - $	58.00	**SC-1**	58.00	0.0%
2						
3		Reconnection - $	12.00		-	-100.0%
4						
5		Transfer of Account - No LSA Contract - $	12.00		12.00	0.0%
6						
7		Transfer of Account - LSA Contract Required - $	4.00		4.00	0.0%
8						
9		Reconnect After Disconnect For Non-Pay - $	13.00		Withdrawn	
10		Reconnect After Disconnect For Non-Pay After Hours -$	14.00		Withdrawn	
11		Investigation of Unauthorized Use	200.00		200.00	0.0%
12						
13		Late Payment Charge	> $5.00 or 1.5%		>$5.00 or 1.5%	
14		Returned Check Charge	Per F.S. 68.065		Per F.S. 68.065	
15						
16	**TS-1**	Temporary Service Extension - Monthly $	310.00	**TS-1**	310.00	0.0%
17						
18						
19	**RS-1**	Customer Charge - $ per Line of Billing		**RS-1**		
20	**RST-1**	Standard	12.89	**RST-1**	13.76	6.7%
21	**RSL-1**	Time of Use		**RSL-1**		
22	**RSL-2**	Single Phase	12.89	**RSL-2**	13.76	6.7%
23		Three Phase	12.89		13.76	6.7%
24						
25		Energy and Demand Charge - cents per KWH				
26		Standard				
27		0 - 1,000 KWH (Winter)	7.919		8.396	6.0%
28		Over 1,000 KWH (Winter)	9.088		9.824	8.1%
29		0 - 1,000 KWH (Non-Winter)	6.830		7.372	7.9%
30		Over 1,000 KWH (Non-Winter)	7.730		8.108	4.9%
31		Time of Use - On Peak	9.138		10.637	16.4%
32		Time of Use - Off Peak	7.584		7.879	3.9%
33		Time of Use - Discount	4.345		4.780	10.0%
34						
35		EV Off-Peak Charging Credit - $ per car per month (max 2 cars)	10.00		7.50	-25.0%

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS Page 2 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GS-1**	Customer Charge - $ per Line of Billing		**GS-1**		
2	**GST-1**	Standard		**GST-1**		
3		Unmetered	9.05		9.90	9.4%
4		Secondary	16.02		17.23	7.6%
5		Primary	202.59		217.89	7.6%
6		Transmission	999.30		1,074.76	7.6%
7		Time of Use				
8		Single Phase	16.02		17.23	7.6%
9		Three Phase	16.02		17.23	7.6%
10		Primary	202.59		217.89	7.6%
11		Transmission	999.30		1,074.76	7.6%
12						
13		Energy and Demand Charge - cents per KWH				
14		Standard	7.332		7.937	8.3%
15		Time of Use - On Peak	9.210		11.471	24.5%
16		Time of Use - Off Peak	8.578		8.578	0.0%
17		Time of Use - Discount	4.806		5.616	16.9%
18						
19		Premium Distribution Charge - cents per KWH	1.385		1.447	4.5%
20						
21		Meter Voltage Adjustment - % of Demand & Energy Charges				
22		Primary	1.0%		1.0%	0.0%
23		Transmission	2.0%		2.0%	0.0%
24		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%
25						
26	**GS-2**	Customer Charge - $ per Line of Billing		**GS-2**		
27		Standard				
28		Unmetered	9.33		10.04	7.6%
29		Metered	16.51		17.84	8.1%
30						
31		Energy and Demand Charge - cents per KWH				
32		Standard	2.827		3.047	7.8%
33						
34		Premium Distribution Charge - cents per KWH	0.245		0.305	24.5%
35						

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS Page 3 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GSD-1**	Customer Charge - $ per Line of Billing		**GSD-1**		
2	**GSDT-1**	Standard		**GSDT-1**		
3		Secondary	16.51		17.75	7.5%
4		Primary	208.75		224.39	7.5%
5		Transmission	1,029.65		1,106.80	7.5%
6		Time of Use				
7		Secondary	16.51		17.75	7.5%
8		Secondary - Customer CIAC paid	16.51		17.75	7.5%
9		Primary	208.75		224.39	7.5%
10		Primary - Customer CIAC paid	208.75		224.39	7.5%
11		Transmission	1,029.65		1,106.80	7.5%
12		Transmission Customer CIAC paid	1,029.65		1,106.80	7.5%
13		Demand Charge - $ per KW				
14		Standard	7.00		7.73	10.4%
15		Time of Use				
16		Base	2.19		2.71	23.7%
17		On Peak	1.27		2.12	66.9%
18		Mid Peak	4.44		3.83	-13.7%
19						
20		Delivery Voltage Credits - $ per KW				
21		Primary	1.31		1.18	-9.9%
22		Transmission < 230 kV	5.42		5.56	2.6%
23		Transmission ≥ 230 kV	7.50		7.73	3.1%
24		Premium Distribution Charge - $ per KW Month	1.50		2.23	48.7%
25						
26		Energy Charge - cents per KWH				
27		Standard	3.060		3.244	6.0%
28		Time of Use - On Peak	3.374		3.888	15.2%
29		Time of Use - Off Peak	2.777		2.880	3.7%
30		Time of Use - Discount	1.669		1.952	17.0%
31						
32		Meter Voltage Adjustment - % of Demand & Energy Charges				
33		Primary	1.0%		1.0%	0.0%
34		Transmission	2.0%		2.0%	0.0%
35		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1	**CS-2**	Customer Charge - $ per Line of Billing		**CS-2**		
2	**CS-3**	Secondary	90.57	**CS-3**	96.65	6.7%
3	**CST-2**	Primary	251.45	**CST-2**	268.32	6.7%
4	**CST-3**	Transmission	938.45	**CST-3**	1,001.40	6.7%
5						
6		Demand Charge - $ per KW				
7		Standard	11.21		12.06	7.6%
8		Time of Use				
9		Base	1.63		1.63	0.0%
10		On Peak	1.33		2.03	52.6%
11		Mid Peak	4.79		4.79	0.0%
12						
13		Curtailable Demand Credit				
14		CS-2, CST-2 - $ per KW of On-pk Capability	7.72		8.00	3.6%
15		CS-3, CST-3 - $ per KW of Contract Demand	7.72		8.00	3.6%
16		Curtailable Event Incentive	0.25		0.25	0.0%
17						
18		Delivery Voltage Credits - $ per KW				
19		Primary	1.31		1.18	-9.9%
20		Transmission < 230 kV	5.42		5.56	2.6%
21		Transmission ≥ 230 kV	7.50		7.73	3.1%
22		Premium Distribution Charge - $ per KW Month	1.50		1.86	24.0%
23						
24		Energy Charge - cents per KWH				
25		Standard	2.044		2.199	7.6%
26		Time of Use - On Peak	1.880		2.242	19.3%
27		Time of Use - Off Peak	1.628		1.661	2.0%
28		Time of Use - Discount	1.029		1.252	21.7%
29						
30		Meter Voltage Adjustment - % of Demand & Energy Charges				
31		Primary	1.0%		1.0%	0.0%
32		Transmission	2.0%		2.0%	0.0%
33		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS Page 5 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1	**IS-2**	Customer Charge - $ per Line of Billing		**IS-2**		
2	**IST-2**	Secondary	332.54	**IST-2**	353.92	6.4%
3		Primary	493.43		525.15	6.4%
4		Transmission	1,180.47		1,256.36	6.4%
5						
6		Demand Charge - $ per KW				
7		Standard	9.31		10.05	7.9%
8						
9		Time of Use				
10		Base	1.63		1.63	0.0%
11		On Peak	1.33		1.89	42.1%
12		Mid Peak	4.79		4.79	0.0%
13						
14		Interruptible Demand Credit				
16		IS-2, IST-2 - $ per KW On-Peak Demand	7.72		8.00	3.6%
17						
18		Delivery Voltage Credits - $ per KW				
19		Primary	1.31		1.18	-9.9%
20		Transmission < 230 kV	5.42		5.56	2.6%
21		Transmission ≥ 230 kV	7.50		7.73	3.1%
22						
23		Premium Distribution Charge - $ per KW Month	1.50		1.86	24.0%
24						
25		Energy Charge - cents per KWH				
26		Standard	1.354		1.417	4.7%
27		Time of Use - On Peak	1.880		2.218	18.0%
28		Time of Use - Off Peak	1.628		1.643	0.9%
29		Time of Use - Discount	1.029		1.257	22.2%
30						
31		Meter Voltage Adjustment - % of Demand & Energy Charges				
32		Primary	1.0%		1.0%	0.0%
33		Transmission	2.0%		2.0%	0.0%
35		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**LS-1**	Customer Charge - $ per Line of Billing		**LS-1**		
2		Standard				
3		Unmetered	1.70		1.85	8.8%
4		Metered	4.85		5.24	8.0%
5						
6		Energy and Demand Charge - cents per KWH				
7		Standard	2.938		3.161	7.6%
8						
9		Fixture & Maintenance Charges - $ per fixture	various		various	
10		Pole Charges - $ per pole	various		various	
11						
12		Other Fixture Charge Rate - % of Installed Fixture Cost	1.08%		1.11%	2.8%
13		Other Pole Charge Rate - % of Installed Pole Cost	1.08%		0.96%	-11.1%
14						
15	**SS-1**	Customer Charge - $ per Line of Billing		**SS-1**		
16		Secondary	143.46		154.38	7.6%
17		Primary	335.69		353.82	5.4%
18		Transmission	1,156.59		1,219.05	5.4%
19		Customer Owned	115.66		117.04	1.2%
20						
21		Base Rate Energy Customer Charge - cents per KWH	1.354		1.370	1.2%
22						
23		Distribution Charge - $ per KW				
24		Applicable to Specified SB Capacity	2.73		2.93	7.3%
25						
26		Generation and Transmission Capacity Charge				
27		Greater of : - $ per KW				
28		Monthly Reservation Charge				
29		Applicable to Specified SB Capacity	1.530		1.559	1.9%
30		Peak Day Utilized SB Power Charge of:	0.729		0.742	1.8%
31						
32		Delivery Voltage Credits - $ per KW				
33		Primary	1.31		1.18	-9.9%
34		Transmission	n/a		n/a	n/a
35		Premium Distribution Charge - $ per KW	1.40		2.23	59.3%
36						
37		Meter Voltage Adjustment - % of Demand & Energy Charges				
38		Primary	1.0%		1.0%	0.0%
39		Transmission	2.0%		2.0%	0.0%
40		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-2**	Customer Charge - $ per Line of Billing		**SS-2**		
3		Secondary	362.08		389.65	7.6%
4		Primary	522.96		560.27	7.1%
5		Transmission	1,209.99		1,296.31	7.1%
6		Customer Owned	338.79		364.58	7.6%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.337		1.436	7.4%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.72		2.93	7.7%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.527		1.640	7.4%
17		Peak Day Utilized SB Power Charge of:	0.728		0.781	7.3%
18						
19		Interruptible Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	1.170		0.800	-31.6%
22		Daily Demand Credit	0.557		0.381	-31.6%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.31		1.18	-9.9%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW Month	1.39		1.86	33.8%
28						
29		Meter Voltage Adjustment - % of Demand & Energy Charges				
30		Primary	1.0%		1.0%	0.0%
31		Transmission	2.0%		2.0%	0.0%
32		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

SCHEDULE A-3 SUMMARY OF TARIFFS Page 8 of 8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/25

DOCKET NO: 20240025-EI

Witness: Chatelain

	(A)	(B)	(C)	(D)	(E)	(F)
Line	Current Rate Schedule	Type of Charge	Current Rate	Proposed Rate Schedule	Proposed Rate	Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-3**	Customer Charge - $ per Line of Billing		**SS-3**		
3		Secondary	120.08		129.22	7.6%
4		Primary	280.95		302.34	7.6%
5		Transmission	968.00		1,041.70	7.6%
6		Customer Owned	96.80		117.04	20.9%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.343		1.445	7.6%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.72		2.93	7.7%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.527		1.640	7.4%
17		Peak Day Utilized SB Power Charge of:	0.728		0.781	7.3%
18						
19		Curtailable Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	0.877		0.800	-8.8%
22		Daily Demand Credit	0.418		0.381	-8.9%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.31		1.18	-9.9%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW	1.39		1.86	33.8%
28						
29		Meter Voltage Adjustment - % of Demand & Energy Charges				
30		Primary	1.0%		1.0%	0.0%
31		Transmission	2.0%		2.0%	0.0%
32		Equipment Rental - % of Installed Equipment Cost	1.08%		0.96%	-11.1%
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20240025-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of all revenue included in the Cost of Service Study. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a and E-13d. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule C-4.

Type of Data Shown:
X Projected Test Year Ended 12/31/25
Witness: Chatelain, Olivier

Line	Account Number	Description of Source	(1) Total System	(2) Total Wholesale	(3) Total Retail	(4) RS-1	(5) GS-1	(6) GS-2	(7) GSD-1 SS-1	(8) CS-2,3 SS-3	(9) IS-2 SS-2	(10) LS-1 Energy	(11) LS-1 Facilities	(12) EV Solution
1		**PRESENT REVENUES**												
2	440-447	Sales of Electricity	2,804,395	19,864	2,784,531	1,872,722	188,874	8,817	628,879	1,952	72,076	11,210	-	-
3	456	Unbilled Revenue	(11,646)		(11,646)	(6,440)	(874)	(48)	(3,811)	37	(422)	(88)	-	-
4		SUBTOTAL	2,792,749	19,864	2,772,885	1,866,282	188,001	8,769	625,068	1,990	71,654	11,122	-	-
5	440-447	Minimum Bill	16,648	-	16,648	12,643	4,006	-	-	-	-	-	-	-
6	440-447	EV Off-Peak Credits	(620)	0	(620)	(620)								
7	440-447	MRC Program	852	-	852	359			492					
8	440-447	Clean Energy Connect (CEC)	75,050	-	75,050	45,957	4,007	281	21,118	87	3,427	174	-	-
9	440-447	SoBRA Cost Offset	5,003	-	5,003	3,064	267	19	1,408	6	228	12	-	-
10		TOTAL SALES OF ELECTRICITY	2,889,682	19,864	2,869,818	1,927,684	196,280	9,069	648,085	2,083	75,309	11,308	-	-
11														
12	450-451	Misc. Service Charges:												
13		Late Payment Charge (E-13b)	22,100	-	22,100	19,292	1,422	161	525	0	1	699	-	-
14		Other Service Charges (E-13b)	11,209	-	11,209	9,785	721	82	266	0	0	355	-	-
15		Returned Check Chgs (E-13b)		-	-	-	-	-	-	-	-	-	-	-
16	454	Rent from Elect Property:												
17		EV Charger	6,015	-	6,015									6,015
18		Street Lighting Facilities (E-13d)	88,800	-	88,800								88,800	-
19		Equipment Rental (E-13b)	7,228	-	7,228	5,663	462	9	1,031	-	32	31	-	-
20		Rent - Joint Use	239	-	239	155	14	1	61	0	6	2	-	-
21		Rent from Electric Property - I/C	284	22	262	167	14	1	62	0	8	1	8	0
22		Rent - Transmission	14,526	4,304	10,222	6,509	541	33	2,718	10	406	3	-	-
23	456	Other Electric Revenue:												
24		Other Electric Revenue	274	-	274	239	18	2	7	0	0	9	-	-
25		Ancillary Svcs	191,461	191,461	-	-	-	-	-	-	-	-	-	-
26		Muni/Commission Tax Collection	298	23	275	175	15	1	65	0	9	1	8	0
27		TOTAL OTHER OPERATING REVENUE	342,434	195,810	146,624	41,986	3,207	290	4,735	11	461	1,102	88,816	6,016
28														
29		**TOTAL PRESENT REVENUE**	3,232,116	215,674	3,016,442	1,969,670	199,487	9,358	652,820	2,094	75,770	12,410	88,816	6,016
30														
31		**PROPOSED INCREASE**												
32	440-447	Sales of Electricity	198,961		198,961	127,931	14,997	694	48,683	156	5,633	868	-	-
33	456	Unbilled Revenue - Retail	278		278	(414)	(58)	(4)	663	(24)	121	(7)	-	-
34		TOTAL SALES OF ELECTRICITY	199,239	-	199,239	127,516	14,939	690	49,346	132	5,754	861	-	-
35														
36	451	Misc. Service Charges:												
37		Service Charges (E-13b)	(3,000)	-	(3,000)	(2,619)	(193)	(22)	(71)	(0)	(0)	(95)	-	-
38		Street Lighting Facilities (E-13d)	6,761	-	6,761								6,761	-
39		TOTAL OTHER OPERATING REVENUE	3,761	-	3,761	(2,619)	(193)	(22)	(71)	(0)	(0)	(95)	6,761	-
40														
41		**TOTAL PROPOSED INCREASE**	203,000	-	203,000	124,898	14,746	668	49,275	132	5,754	766	6,761	-
42														
43		**TOTAL REV. WITH PROP. INCREASE**	3,435,116	215,674	3,219,442	2,094,568	214,233	10,027	702,095	2,226	81,525	13,176	95,577	6,016

Supporting Schedules: | Recap Schedules:

Schedule E-6b | COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES (FINAL SETTLEMENT) | Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20240025

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only. The demand unit costs must be separated into production, transmission and distribution. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the classes must include only customer-related costs excluding costs for fixtures and poles (i.e., exclude cost for fixtures and poles). The lighting facilities must be shown on a separate line. The unit costs must include no fuel, conservation, oil backout or related expenses. Billing units must match Schedules E-13c.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/27
_____ Projected Test Year Ended 12/31/26
__X__ Projected Test Year Ended 12/31/25
Witness: Borsch, Olivier

Line No.	
1	
2	
3	Summaries of unit cost calculations under proposed rates are provided on the following pages as described below:
4	
5	E-6b Page 2 of 2 2025 Production capacity allocation method 12 CP and 25% AD
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

Schedule E-6b | COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES (FINAL SETTLEMENT) | Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: # 20240025

EXPLANATION: See Schedule E-6b, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Borsch, Chatelain, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD = 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES	(9) EV SOLUTION
1	**COST OF SERVICE - (000'S):**										
2	Production Capacity - CP Component		$839,664	$534,697	$44,469	$2,742	$223,273	$34,198	$284	$0	$0
3	Production Capacity - AD Component		279,888	150,861	15,304	1,445	91,747	18,219	2,313	-	-
4	Production Capacity - Total	DEMAND	1,119,552	685,558	59,773	4,187	315,020	52,417	2,597	-	-
5	Production Energy	ENERGY	233,789	126,019	12,778	1,212	76,640	15,212	1,927	-	-
6	Transmission	DEMAND	489,358	311,623	25,917	1,598	130,124	19,931	166	-	-
7	Distribution Primary	DEMAND	636,336	414,181	36,732	1,683	162,582	15,567	5,591	-	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	265,960	204,913	16,713	339	37,294	1,146	1,125	-	4,431
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	44,149	38,539	2,841	322	1,049	1	1,397	-	-
12	Metering	CUSTOMER	77,727	62,594	6,447	550	5,416	167	2,552	-	-
13	Interruptible Equipment	CUSTOMER	536	-	-	-	-	536	-	-	-
14	Lighting Facilities	N/A	101,466	-	-	-	-	-	-	101,466	-
15	Customer Billing, Info, etc.	CUSTOMER	198,759	173,229	12,702	1,450	4,985	93	6,300	-	-
16	Rounding Adjustment (Tie to Juris & Class)										
17	Total		$3,167,633	$2,016,655	$173,902	$11,340	$733,110	$105,072	$21,656	$101,466	$4,431
18	**BILLING UNITS:**										
19	**Number of Monthly Bills:**										
20	Metered Bills		23,610,586	21,279,866	1,564,791	167,425	583,852	1,852	12,802		
21	Unmetered Bills		774,354	-	5,538	10,136	-	-	758,680		
22	Total Bills		24,384,940	21,279,866	1,570,329	177,561	583,852	1,852	771,481		
23	Total Bills with Secondary Service Tap		24,377,426	21,279,866	1,568,511	177,561	579,184	825	771,481		
24	Total Bills with IS Equipment		1,852					1,852			
25	**Annual Effective MWH Sales:**										
26	Production and Transmission Services		40,435,750	21,757,217	2,206,586	209,239	13,267,828	2,662,132	332,749		
27	Distribution Primary Service		38,715,464	21,757,217	2,203,433	209,239	12,783,481	1,429,346	332,749		
28	Distribution Secondary Service		35,828,591	21,757,217	2,176,806	209,239	10,977,383	375,198	332,749		
29	**Sum of Monthly Effective Billing KW:**										
30	Production and Transmission Services						37,317,325	7,810,230			
31	Distribution Primary Service						36,510,905	4,194,447			
32	Distribution Secondary Service						31,800,671	817,965			
33	**12 CP Allocator**		100.000%	63.680%	5.296%	0.327%	26.591%	4.073%	0.034%		
34	**Avg Demand Allocator**		100.000%	53.902%	5.466%	0.518%	32.779%	6.510%	0.825%		
35	**12 CP and 25% AD Allocator**		100.000%	61.235%	5.339%	0.374%	28.138%	4.682%	0.232%		
36	**UNIT COSTS:**										
37	**Customer Related Costs $/Bill:**										
38	Distribution Primary	Ln 7 / Ln 22		$19.46	$23.39	$9.48	$278.46	$8,406.32	$7.25		
39	Distribution Secondary	Ln 9 / Ln 22		$9.63	$10.64	$1.91	$63.88	$619.05	$1.46		
40	Distribution Service Tap	Ln 11 / Ln 23		$1.81	$1.81	$1.81	$1.81	$1.81	$1.81		
41	Metering	Ln 12 / Ln 20		$2.94	$4.12	$3.29	$9.28	$90.33	$199.34		
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$289.57	$0.00		
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$8.14	$8.09	$8.16	$8.54	$50.22	$8.17		
44	Total Customer Related Costs $/Bill			$41.99	$48.05	$24.65	$361.97	$9,457.30	$218.02		
45	**Energy Related Costs $/MWH:**										
46	Production Energy	Ln 5 / Ln 26		$5.79	$5.79	$5.79	$5.78	$5.71	$5.79		
47	Total Energy Related Costs $/mWh			$5.79	$5.79	$5.79	$5.78	$5.71	$5.79		
48	**Capacity Related Costs $/MWH:**										
49	Production Capacity 12CP	Ln 2 / Ln 26		$24.58	$20.15	$13.11	$16.83	$12.85	$0.85		
50	Production Capacity AD	Ln 3 / Ln 26		$6.93	$6.94	$6.90	$6.91	$6.84	$6.95		
51	Transmission	Ln 6 / Ln 26		$14.32	$11.75	$7.64	$9.81	$7.49	$0.50		
52	Distribution Primary	Ln 7 / Ln 27		$19.04	$16.67	$8.04	$12.72	$10.89	$16.80		
53	Distribution Secondary	Ln 9 / Ln 28		$9.42	$7.68	$1.62	$3.40	$3.06	$3.38		
54	Total Capacity Related Costs $/mWh			$74.29	$63.18	$37.31	$49.67	$41.12	$28.49		
55	**Or Billing Demand $/kW/Month:**										
56	Production Capacity 12CP	Ln 2 / Ln 30					$5.98	$4.38			
57	Production Capacity AD	Ln 3 / Ln 30					$2.46	$2.33			
58	Transmission	Ln 6 / Ln 30					$3.49	$2.55			
59	Distribution Primary	Ln 7 / Ln 31					$4.45	$3.71			
60	Distribution Secondary	Ln 9 / Ln 32					$1.17	$1.40			
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$17.55	$14.38	$0.00		

Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

Schedule E-8 COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE/(DECREASE) BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20240025-EI

EXPLANATION: Provide a schedule which shows the company proposed increase/(decrease) in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the Increase / (decrease) from service charges by rate class does not equal that shown on Schedule E-13b or if the increase / (decrease) from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain, Olivier

Line	Rate Schedule	(1) Present ROR (%)	(2) Present Index	(3) Cost of Service 12CP&25%AD	(4) Present Class Revenue	(5) Base Revenue Increase due to Service Charges	(6) Base Revenue Increase from Sales of Electricity	(7) Unbilled Base Revenue Increase	(8) Total Base Revenue Increase	(9) Proposed Class Revenue	(10) Company Proposed ROR (%)	(11) Company Proposed Index	(12) % Incr / (Decr) of Base Revenue(**)	(13) % Incr / (Decr) of Total Revenue(***)
						$000's WHERE APPLICABLE								
1	RS-1, RST-1	6.08%	1.04	2,016,655	1,927,684	2,619	125,312	(414)	127,516	2,055,201	6.81%	1.03	6.61%	-4.68%
2	GS-1, GST-1	8.15%	1.40	173,902	196,280	193	14,804	(58)	14,939	211,219	9.17%	1.39	7.61%	-3.51%
3	GS-2	3.97%	0.68	11,340	9,069	22	672	(4)	690	9,759	4.74%	0.72	7.61%	-7.20%
4	GSD-1, GSDT-1, SS-1	5.25%	0.90	733,110	648,085	71	48,611	663	49,346	697,431	6.03%	0.91	7.61%	-6.57%
5	CS-2, CST-2, CS-3, CST-3, SS-3	3.41%	0.58	2,861	2,083	0	156	(24)	132	2,215	4.08%	0.62	7.61%	-9.86%
6	IS-2, IST-2, SS-2	3.41%	0.58	102,211	75,309	0	5,633	121	5,754	81,063	4.08%	0.62	7.61%	-8.43%
7	LS-1 (Energy)	-0.65%	(0.11)	21,656	11,308	95	773	(7)	861	12,169	-0.14%	(0.02)	7.61%	-5.07%
8	Total Sales of Electricity	5.84%	1.00	$ 3,061,735	$ 2,869,818	$ 3,000	$ 195,961	$ 278	$ 199,239	$ 3,069,057	6.60%	1.00	6.94%	-5.28%
9														
10	Other Revenue Classes(*):													
11	LS-1 (Facilities)	5.03%	0.86	101,466	88,800	-	6,761	-	6,761	95,561	5.87%	0.89	7.61%	N/A
12	EV Solution	12.17%	2.08	4,431	6,015	-	-	-	-	6,015	14.08%	2.13	0.00%	N/A
13	Total Retail	5.84%	1.00	$ 3,167,633	$ 2,964,633	$ 3,000	$ 202,721	$ 278	$ 206,000	$ 3,170,633	6.60%	1.00	6.95%	-5.28%
14														
15												1.5x Sys. Avg. %:	10.41%	
16														

17 Notes:
18 (*) Excluded from system rate of return
19 (**) Base revenue excludes clause revenue in % Calculation. Rate classes left below the system rate of return are due to application of FPSC practice of limiting rate class increases to 1.5 times the system average increase.
20 (***) Total Revenue in Column 13 is based on forecast revenue with projected 2025 BA-1 rates , except for ECCR, ECRC, and ASC, which use current March 2024 rates.

Supporting Schedules: E-1, E-6b, E-13a

Recap Schedules:

MJC Exhibit No. 2
Test Year Ended 2025

COMPANY-PROPOSED ALLOCATION OF THE TARGET REVENUE AND RATE INCREASE/(DECREASE) BY RATE CLASS

EXPLANATION: This exhibit shows the target class revenue increase/(decrease) by rate class. The Class Revenue Increase shown in column (6) of MJC-2 shows the proposed calculated class revenue up to, but not exceeding the total targeted revenue increase for each rate class and ties to the detailed calculations in MJC-3.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Cost of Service 12CP&25%AD	Present Class Revenue	Revenue Deficiency	(Incr)/Decr Revenue Credits	Net Revenue Deficiency		Revenue Increase per Settlement Terms*		Total Proposed Revenue
Line	Rate Class	(E-6b)	(E-13a)	Settlement	(MFR E-5)	(3) + (4)	(5) / (2)	(2) X (8)	% with Terms	(2) + (11)
1	Residential (RS)	2,016,655	1,927,684	88,971	2,619	91,590	4.75%	127,508	6.61%	2,055,192
2										
3	General Service	173,902	196,280	(22,378)	193	(22,185)	-11.30%	14,944	7.61%	211,224
4	Non-Demand (GS-1)									
5										
6	General Service 100%	11,340	9,069	2,272	22	2,294	25.29%	690	7.61%	9,759
7	Load Factor (GS-2)									
8										
9	General Service	733,110	648,085	85,025	71	85,096	13.13%	49,343	7.61%	697,428
10	Demand (GSD, SS-1)									
11										
12	Curtailable/Interruptible	105,072	77,391	27,680	0	27,681	35.77%	5,892	7.61%	83,284
13	General Service (CS, IS, SS-2, SS-3)									
14										
15	Lighting (LS)									
16	Energy	21,656	11,308	10,348	95	10,443	92.35%	861	7.61%	12,169
17										
18	Lighting Facilities	101,466	88,800	12,666	-	12,666	14.26%	6,761	7.61%	95,561
19	Rounding Adj to Juris									
20	Class Revenue Total	3,163,201	2,958,618	204,584	3,000	207,584	7.02%	206,000	6.96%	3,164,618
21	Non-Residential Uniform % Increase		1,030,933			78,492	7.61%			
22										
23	Other Revenue Classes									
24	EV Solution	4,431	6,015	(1,584)	-	(1,584)	-26.33%			6,015
25										
26	Total	3,167,633	2,964,633	203,000	3,000	206,000	6.95%	206,000	6.95%	3,170,633
27										
28										
29	*Residential increase allocated to be 95% of system average increase; All non-residential rate classes allocated on an equal percentage basis									

Supporting Schedules: E-6b, E-13a

Recap Schedules:

Schedule E-12 | ADJUSTMENT TO TEST YEAR UNBILLED REVENUE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20240025-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Borsch, Chatelain, Olivier

		(1)	(2)	(3)		(6)	(7)	(8)	(9)
		Sales of Electricity (excluding unbilled)				Unbilled Sales			
Line No.	Rate Schedule	Proposed Base Energy & Demand Revenue ($000)	Billed MWH	Proposed Per Unit $/MWH col(1)/col(2)		Unbilled MWH	Proposed ($000) col(3)*col(6)	Present ($000) col(5)*col(6)	Adjustment ($000) col(7)-col(8)
1									
2	RS-1	1,707,842	21,829,234	95.18	*	(72,017)	(6,855)	(6,440)	(414)
3	GS-1	176,601	2,218,624	79.60		(11,705)	(932)	(874)	(58)
4	GS-2	6,422	210,927	30.45		(1,688)	(51)	(48)	(4)
5	GSD-1	663,600	13,292,294	49.92		(60,536)	(3,022)	(3,745)	723
6	CS-2, CS-3	2,112	66,069	31.97		427	14	37	(24)
7	IS-2	75,191	2,582,621	29.11		(9,397)	(274)	(393)	120
8	SS-1	3,879	66,269	58.54		(2,143)	(125)	(66)	(60)
9	SS-2	2,608	56,117	46.48		(590)	(27)	(29)	2
10	SS-3	-	-	-		-	-	-	-
11	LS-1	10,607	335,753	31.59		(3,005)	(95)	(88)	(7)
12	SUBTOTAL	2,648,862	40,657,909	65.15		(160,654)	(11,368)	(11,646)	278
13	LS-1 Facilities	-							
14	EV Solution	-							
15	TOTAL	2,648,862	40,657,909		-	(160,654)	(11,368)	(11,646)	278
16									
17									
18									
19	* Weighted for Seasonality								
20									
21									
22									
23									
24									
25									
26									
27									
28									

Supporting Schedules: E-13c, E-10

Recap Schedules:

Schedule E-13a

REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Base Revenue $000's			Base Revenue $000's				
		Present Rates			**Proposed Rates**			Increase / (Decrease)	
Line No.	Rate Schedule	Billed Revenues per E-13c/E-5	Unbilled Revenues per E-12	Total Revenues	Billed Revenues per E-13c/MJC-2	Unbilled Revenues per E-12	Total Revenues	$000's (7)-(4)	% (8) / (4)
1									
2	RS-1	1,934,125	(6,440)	1,927,684	2,062,055	(6,855)	2,055,201	127,516	6.61%
3	GS-1	197,154	(874)	196,280	212,151	(932)	211,219	14,939	7.61%
4	GS-2	9,116	(48)	9,069	9,810	(51)	9,759	690	7.61%
5	GSD-1	648,114	(3,745)	644,368	696,514	(3,022)	693,492	49,124	7.62%
6	CS-2, CS-3	2,045	37	2,083	2,201	14	2,215	132	6.35%
7	IS-2	73,343	(393)	72,950	78,794	(274)	78,521	5,571	7.64%
8	SS-1	3,783	(66)	3,717	4,065	(125)	3,939	222	5.97%
9	SS-2	2,388	(29)	2,359	2,570	(27)	2,543	183	7.78%
10	SS-3	-	-	-	-	-	-	-	0.00%
11	LS-1	11,396	(88)	11,308	12,264	(95)	12,169	861	7.61%
15	Lighting Facilities	88,800	-	88,800	95,561	-	95,561	6,761	7.61%
16	EV Solution	6,015	-	6,015	6,015	-	6,015	-	0.00%
12									
13	Sales of Electricity TOTAL	$ 2,976,279	$ (11,646)	$ 2,964,633	$ 3,182,001	$ (11,368)	$ 3,170,633	$ 206,000	6.95%
14									
17									
18	TOTAL	$ 2,976,279	$ (11,646)	$ 2,964,633	$ 3,182,001	$ (11,368)	$ 3,170,633	$ 206,000	6.95%
19									
20									
21									
22									

Supporting Schedules: E-12, E-13c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule RS-1

Line No.	Type of Charges RS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Secondary Standard	21,277,578	Bills @	12.89	=	274,267,980	21,277,578	Bills @	13.76	=	292,779,473	
5	Time-of-Use											
6	Secondary (single & three phase)	2,288	Bills @	12.89	=	29,488	2,288	Bills @	13.76	=	31,478	
7	Customer CIAC Paid	-	Bills @	12.89	=	-	-	Bills @	13.76	=	-	
8	TOTAL	21,279,866	Bills			274,297,468	21,279,866	Bills			292,810,951	
9												
10	**Energy Charge:**											
11	Winter - Standard											
1	0-1000 KWH	3,723,608	MWH @	79.19	=	294,872,521	3,723,608	MWH @	83.96	=	312,634,131	
2	over 1000 KWH	975,508	MWH @	90.88	=	88,654,161	975,508	MWH @	98.24	=	95,833,900	
3	Subtotal	4,699,116					4,699,116					
4	Non-Winter - Standard											
5	Secondary											
6	0-1000 KWH	12,025,283	MWH @	68.30	=	821,318,414	12,025,283	MWH @	73.72	=	886,503,866	
7	over 1000 KWH	5,101,399	MWH @	77.30	=	394,345,829	5,101,399	MWH @	81.08	=	413,621,467	
8	Subtotal	17,126,682					17,126,682					
9												
10	Time-of-Use											
11	Secondary											
12	On-Peak	348	MWH @	91.38	=	31,784	348	MWH @	106.37	=	36,997	
13	Off-Peak	2,353	MWH @	75.84	=	178,460	2,332	MWH @	78.79	=	183,776	
14	Discount	734	MWH @	43.45	=	31,906	755	MWH @	47.80	=	36,087	
15	Subtotal	3,435					3,435					
16												
17	TOTAL	21,829,234	MWH	73.27		1,599,433,075	21,829,234	MWH	78.28		1,708,850,224	
18												
19	**Adjustments**											
20	CEC Subscription Revenue 1.0					45,956,745					45,956,745	
21	SoBRA Cost Offset					3,063,783					3,063,783	
22	Make Ready Credit Program					359,389					359,389	
23	Minimum Bill					12,642,725					12,642,725	
24	EV Off-Peak Credit	5,167	Bills @	(120.00)		(620,029)	6,889	Bills @	(90.00)		(620,029)	
25	Settlement Sales Forecast Adjustment					(1,008,387)					(1,008,387)	
26	**Total RS-1 Base Revenue**					1,934,124,769					2,062,055,401	6.61%
27												
28							Increase/ (Decrease) - $				127,930,632	
29												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 2 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule GS-1

Line No.	Type of Charges GS-1	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Unmetered	5,538	Bills @	9.05	=	50,120	5,538	Bills @	9.90	=	54,828	
5	Secondary	1,547,565	Bills @	16.02	=	24,791,991	1,547,565	Bills @	17.23	=	26,664,544	
6	Primary	1,592	Bills @	202.59	=	322,476	1,592	Bills @	217.89	=	346,830	
7	Transmission	-	Bills @	999.30	=	-	-	Bills @	1,074.76	=	-	
8	Time-of-Use											
9	Secondary	15,407	Bills @	16.02	=	246,828	15,407	Bills @	17.23	=	265,471	
10	Primary	203	Bills @	202.59	=	41,146	203	Bills @	217.89	=	44,254	
11	Transmission	23	Bills @	999.30	=	23,306	23	Bills @	1,074.76	=	25,066	
12	TOTAL	1,570,329	Bills			25,475,867	1,570,329	Bills			27,400,993	
13												
14	**Energy Charge:**											
15	Standard											
16	Secondary	2,062,914	MWH @	73.32	=	151,252,826	2,062,914	MWH @	79.37	=	163,733,453	
17	Primary	15,392	MWH @	73.32	=	1,128,539	15,392	MWH @	79.37	=	1,221,661	
18	Transmission	-	MWH @	73.32	=	-	-	MWH @	79.37	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	15,397	MWH @	92.10	=	1,418,062	15,397	MWH @	114.71	=	1,766,188	
22	Off-Peak	85,921	MWH @	85.78	=	7,370,314	83,007	MWH @	85.78	=	7,120,315	
23	Discount	24,120	MWH @	48.06	=	1,159,187	27,034	MWH @	56.16	=	1,518,229	
24	Primary											
25	On-Peak	1,268	MWH @	92.10	=	116,758	1,268	MWH @	114.71	=	145,421	
26	Off-Peak	9,060	MWH @	85.78	=	777,183	8,790	MWH @	85.78	=	753,971	
27	Discount	1,319	MWH @	48.06	=	63,374	1,589	MWH @	56.16	=	89,252	
28	Transmission											
29	On-Peak	234	MWH @	92.10	=	21,531	234	MWH @	114.71	=	26,817	
30	Off-Peak	1,991	MWH @	85.78	=	170,802	1,916	MWH @	85.78	=	164,355	
31	Discount	1,010	MWH @	48.06	=	48,522	1,085	MWH @	56.16	=	60,920	
32	TOTAL	2,218,624	MWH			163,527,098	2,218,624	MWH			176,600,584	
33	**Adjustments**											
34	Distribution Primary Metering	2,085,854	X	1%	=	(20,859)	2,210,305	X	1%	=	(22,103)	
35	Transmission Metering	240,855	X	2%	=	(4,817)	252,093	X	2%	=	(5,042)	
36	CEC Subscription Revenue 1.0					4,006,909					4,006,909	
37	SoBRA Cost Offset					267,127					267,127	
38	Minimum Bill					4,005,506	16,898				4,005,506	
39	Settlement Sales Forecast Adjustment					(103,061)					(103,061)	
40	TOTAL					8,150,805	93,712				8,149,336	
41							29,708					
42	**Total GS-1 Base Revenue**					197,153,771					212,150,912	7.61%
43												
44							Increase/ (Decrease) - $				14,997,142	
45												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 3 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule GS-2

Line No.	Type of Charges GS-2	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Unmetered	10,136	Bills @	9.33	=	94,569	10,136	Bills @	10.04	=	101,765	
5	Secondary	167,425	Bills @	16.51	=	2,764,182	167,425	Bills @	17.84		2,986,857	
6	TOTAL	177,561	Bills			2,858,751	177,561				3,088,622	
7												
8	**Energy Charge:**											
9	Standard											
10	Secondary	210,927	MWH @	28.27	=	5,962,911	210,927	MWH @	30.47	=	6,426,951	
11												
12	**Adjustments**											
13												
14	CEC Subscription Revenue 1.0					280,686					280,686	
15	SoBRA Cost Offset					18,712					18,712	
16	Settlement Sales Forecast Adjustment					(4,707)					(4,707)	
17	**Total GS-2 Base Revenue**					9,116,353					9,810,264	7.61%
18												
19							Increase/ (Decrease) - $				693,911	
20												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule GSD

Line No.	Type of Charges GSD	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	398,622	Bills @	16.51	=	6,581,253	398,622	Bills @	17.75	=	7,075,544	
4	Primary	1,573	Bills @	208.75	=	328,337	1,573	Bills @	224.39	=	352,937	
5	Transmission	37	Bills @	1,029.65	=	38,461	37	Bills @	1,106.80		41,343	
6	Time-of-Use											
7	Secondary	180,561	Bills @	16.51	=	2,981,067	180,561	Bills @	17.75	=	3,204,963	
8	Primary	2,931	Bills @	208.75	=	611,786	2,931	Bills @	224.39	=	657,622	
9	Transmission	21	Bills @	1,029.65	=	21,829	21	Bills @	1,106.80	=	23,465	
10	TOTAL	583,746	Bills			10,562,733	583,746	Bills			11,355,874	
11												
12	**Demand Charge:**											
13	Standard w/ DVC											
14	Secondary	10,781,939	kW @	7.00	=	75,473,572	10,781,939	kW @	7.73	=	83,344,387	
15	Primary	273,389	kW @	5.69	=	1,555,585	273,389	kW @	6.55	=	1,790,700	
16	Transmission < 230 kV	391	kW @	1.58	=	617	391	kW @	2.17	=	848	
17	Transmission ≥ 230 kV	-	kW @	(0.50)	=	-	-	kW @	-	=	-	
18	Time-of-Use											
19	Secondary											
20	On-Peak	15,628,293	kW @	1.27	=	19,847,932	15,628,293	kW @	2.12	=	33,131,981	
21	Mid-Peak	17,578,239	kW @	4.44		78,047,380	17,578,239	kW @	3.83	=	67,324,654	
22	Base	21,028,267	kW @	2.19	=	46,051,905	21,028,267	kW @	2.71	=	56,986,604	
23	Delivery Voltage Credit - Primary	8,663	kW @	(1.31)	=	(11,349)	8,663	kW @	(1.18)	=	(10,223)	
23	Primary											
24	On-Peak	3,167,287	kW @	1.27	=	4,022,455	3,167,287	kW @	2.12	=	6,714,649	
25	Mid-Peak	3,388,681	kW @	4.44		15,045,742	3,388,681	kW @	3.83	=	12,978,647	
26	Base	4,161,266	kW @	2.19	=	9,113,173	4,161,266	kW @	2.71	=	11,277,032	
27	Delivery Voltage Credit	3,388,681	kW @	(1.31)	=	(4,439,172)	3,388,681	kW @	(1.18)	=	(3,998,643)	
28	Transmission											
29	On-Peak	839,025	kW @	1.27	=	1,065,562	839,025	kW @	2.12	=	1,778,733	
30	Mid-Peak	899,009	kW @	4.44		3,991,600	899,009	kW @	3.83	=	3,443,204	
31	Base	984,789	kW @	2.19	=	2,156,687	984,789	kW @	2.71	=	2,668,777	
32	Delivery Voltage Credit	899,009	kW @	(5.42)	=	(4,872,629)	899,009	kW @	(5.56)	=	(4,998,490)	
33												
34	Premium Distrib. Charge	-	kW @	1.50	=	-	-	kW @	2.23	=	-	
35	TOTAL Billed/Base	37,230,041				247,049,061	37,230,041				272,432,861	
36												
37												
38												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 5 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule GSD

Line No.	Type of Charges GSD	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Energy Charge:**											
3	Standard											
4	Secondary	3,331,536	MWH @	30.60	=	101,945,009	3,331,536	MWH @	32.44	=	108,075,036	
5	Primary	81,746	MWH @	30.60	=	2,501,432	81,746	MWH @	32.44	=	2,651,844	
6	Transmission	182	MWH @	30.60	=	5,554	182	MWH @	32.44	=	5,888	
7	Time-of-Use											
8	Secondary											
9	On-Peak	986,076	MWH @	33.74	=	33,270,206	986,076	MWH @	38.88	=	38,338,637	
10	Off-Peak	5,524,009	MWH @	27.77	=	153,401,720	5,345,099	MWH @	28.80	=	153,938,856	
11	Discount	1,190,267	MWH @	16.69	=	19,865,551	1,369,176	MWH @	19.52	=	26,726,319	
12	Primary											
13	On-Peak	212,946	MWH @	33.74	=	7,184,795	212,946	MWH @	38.88	=	8,279,337	
14	Off-Peak	1,185,090	MWH @	27.77	=	32,909,950	1,145,810	MWH @	28.80	=	32,999,333	
15	Discount	292,588	MWH @	16.69	=	4,883,289	331,868	MWH @	19.52	=	6,478,055	
16	Transmission											
17	On-Peak	55,860	MWH @	33.74	=	1,884,725	55,860	MWH @	38.88	=	2,171,847	
18	Off-Peak	342,045	MWH @	27.77	=	9,498,603	330,711	MWH @	28.80	=	9,524,468	
19	Discount	89,950	MWH @	16.69	=	1,501,259	101,284	MWH @	19.52	=	1,977,072	
20	TOTAL	13,292,294	MWH			368,852,094	13,292,294	MWH			391,166,693	
21												
22	**Adjustments**											
23	Distribution Primary Metering	72,777,249	X	1%	=	(727,772)	79,170,954	X	1%		(791,710)	
24	Transmission Metering	15,231,979	X	2%	=	(304,640)	16,572,347	X	2%		(331,447)	
25												
26	CEC Subscription Revenue 1.0					21,117,513	1,254,882				21,117,513	
27	SoBRA Cost Offset					1,407,834	6,821,620				1,407,834	
28	Make Ready Credit Program					492,500	1,802,328				492,500	
29	Settlement Sales Forecast Adjustment					(335,774)					(335,774)	
30	TOTAL					21,649,660	6,821,620				21,558,916	
31							1,802,328					
32	**Total GSD-1 Base Revenue**					648,113,549					696,514,343	7.47%
33												
34							Increase/ (Decrease) - $				48,400,795	
35												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 6 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule CS

Line No.	Type of Charges CS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Secondary	7	Bills @	90.57	=	606	7	Bills @	96.65	=	646	
5	Primary	32	Bills @	251.45	=	8,167	32	Bills @	268.32	=	8,715	
6	Transmission	-	Bills @	938.45	=	-	-	Bills @	1,001.40	=	-	
7	Time-of-Use											
8	Secondary	-	Bills @	90.57	=	-	-	Bills @	96.65	=	-	
9	Primary	32	Bills @	251.45	=	8,167	32	Bills @	268.32	=	8,715	
10	Transmission	-	Bills @	938.45	=	-	-	Bills @	1,001.40	=	-	
11	TOTAL	72	Bills			16,940	72	Bills			18,077	
12												
13	**Demand Charge:**											
14	Standard											
15	Secondary	-	kW @	11.21	=	-	-	kW @	12.06	=	-	
16	Primary	1,018	kW @	9.90	=	10,083	1,018	kW @	10.88	=	11,081	
17	Transmission < 230 kV	-	kW @	5.79	=	-	-	kW @	6.50	=	-	
18	Transmission ≥ 230 kV	-	kW @	3.71	=	-	-	kW @	4.33	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	-	kW @	1.33	=	-	-	kW @	2.03	=	-	
22	Mid-Peak	-	kW @	4.79	=	-	-	kW @	4.79	=	-	
23	Base	-	kW @	1.63	=	-	-	kW @	1.63	=	-	
24	Primary											
25	On-Peak	107,651	kW @	1.33	=	143,175	107,651	kW @	2.03	=	218,531	
26	Mid-Peak	107,880	kW @	4.79	=	516,744	107,880	kW @	4.79	=	516,744	
27	Base	243,588	kW @	1.63	=	397,048	243,588	kW @	1.63	=	397,048	
28	Delivery Voltage Credit	107,880	kW @	(1.31)	=	(141,322)	107,880	kW @	(1.18)	=	(127,298)	
29	Transmission											
30	On-Peak	-	kW @	1.33	=	-	-	kW @	2.03	=	-	
31	Mid-Peak	-	kW @	4.79	=	-	-	kW @	4.79	=	-	
32	Base	-	kW @	1.63	=	-	-	kW @	1.63	=	-	
33	Delivery Voltage Credit	-	kW @	(5.42)	=	-	-	kW @	(5.56)	=	-	
34	TOTAL Billed/Base	244,606	kW	TOTAL		925,728	244,606	kW	TOTAL		1,016,106	
35												
36												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 7 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule CS

Line No.	Type of Charges CS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Energy Charge:**											
3	Standard											
4	Secondary	0	MWH @	20.44	=	2	0	MWH @	21.99	=	2	
5	Primary	(2)	MWH @	20.44	=	(36)	(2)	MWH @	21.99	=	(39)	
6	Transmission	-	MWH @	20.44	=	-	-	MWH @	21.99	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	-	MWH @	18.80	=	-	-	MWH @	22.42	=	-	
10	Off-Peak	-	MWH @	16.28	=	-	-	MWH @	16.61	=	-	
11	Discount	-	MWH @	10.29	=	-	-	MWH @	12.52	=	-	
12	Primary											
13	On-Peak	8,814	MWH @	18.80	=	165,694	8,814	MWH @	22.42	=	197,599	
14	Off-Peak	46,011	MWH @	16.28	=	749,060	44,468	MWH @	16.61	=	738,610	
15	Discount	11,246	MWH @	10.29	=	115,722	12,789	MWH @	12.52	=	160,122	
16	Transmission											
17	On-Peak	-	MWH @	18.80	=	-	-	MWH @	22.42	=	-	
18	Off-Peak	-	MWH @	16.28	=	-	-	MWH @	16.61	=	-	
19	Discount	-	MWH @	10.29	=	-	-	MWH @	12.52	=	-	
20	TOTAL	66,069	MWH			1,030,442	66,069	MWH			1,096,295	
21												
22	**Adjustments**											
23												
24	Distribution Primary Metering	1,956,167	X	1%	=	(19,562)	2,112,398	X	1%	=	(21,124)	
25	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
26												
27	CEC Subscription Revenue 1.0					87,058					87,058	
28	SoBRA Cost Offset					5,804					5,804	
29	Settlement Sales Forecast Adjustment					(1,068)					(1,068)	
30	TOTAL					72,232					70,670	
31												
32	**Total CS-2, CS-3 Base Revenue**					2,045,341					2,201,146	7.62%
33												
34							Increase/ (Decrease) - $				155,805	
35												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule IS

Line No.	Type of Charges IS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	110	Bills @	332.54	=	36,656	110	Bills @	353.92	=	39,013	
4	Primary	208	Bills @	493.43	=	102,841	208	Bills @	525.15	=	109,452	
5	Transmission	-	Bills @	1,180.47	=	-	-	Bills @	1,256.36	=	-	
6	Time-of-Use											
7	Secondary	708	Bills @	332.54	=	235,339	708	Bills @	353.92	=	250,469	
8	Primary	633	Bills @	493.43	=	312,178	633	Bills @	525.15	=	332,246	
9	Transmission	90	Bills @	1,180.47	=	106,068	90	Bills @	1,256.36	=	112,887	
10	TOTAL	1,749	Bills			793,081	1,749	Bills			844,067	
11												
12	**Demand Charge:**											
13	Standard											
14	Secondary	67,761	kW @	9.31	=	630,854	67,761	kW @	10.05	=	680,997	
15	Primary	348,738	kW @	8.00	=	2,789,907	348,738	kW @	8.87	=	3,093,309	
16	Transmission < 230 kV	-	kW @	3.89	=	-	-	kW @	4.49	=	-	
17	Transmission ≥ 230 kV	-	kW @	1.81	=	-	-	kW @	2.32	=	-	
18	Time-of-Use											
19	Secondary											
20	On-Peak	612,715	kW @	1.33	=	814,910	612,715	kW @	1.89	=	1,158,031	
21	Mid-Peak	639,074	kW @	4.79	=	3,061,166	639,074	kW @	4.79	=	3,061,166	
22	Base	750,204	kW @	1.63	=	1,222,833	750,204	kW @	1.63	=	1,222,833	
23	Primary											
24	On-Peak	2,452,243	kW @	1.33	=	3,261,483	2,452,243	kW @	1.89	=	4,634,739	
25	Mid-Peak	2,656,251	kW @	4.79	=	12,723,442	2,656,251	kW @	4.79	=	12,723,442	
26	Base	3,427,677	kW @	1.63	=	5,587,113	3,427,677	kW @	1.63	=	5,587,113	
27	Delivery Voltage Credit - Primary	2,097,014	kW @	(1.31)	=	(2,747,088)	2,097,014	kW @	(1.18)	=	(2,474,476)	
28	Delivery Voltage Credit Trans < 230kV	559,237	kW @	(5.42)	=	(3,031,065)	559,237	kW @	(5.56)	=	(3,109,358)	
29	Transmission											
30	On-Peak	2,498,086	kW @	1.33	=	3,322,454	2,498,086	kW @	1.89	=	4,721,382	
31	Mid-Peak	2,458,135	kW @	4.79	=	11,774,466	2,458,135	kW @	4.79	=	11,774,466	
32	Base	2,967,386	kW @	1.63	=	4,836,840	2,967,386	kW @	1.63	=	4,836,840	
33	Delivery Voltage Credit < 230kV	2,008,733	kW @	(5.42)	=	(10,887,335)	2,008,733	kW @	(5.56)	=	(11,168,557)	
34	Delivery Voltage Credit ≥ 230 kV	449,401	kW @	(7.50)	=	(3,370,511)	449,401	kW @	(7.73)	=	(3,473,874)	
35	TOTAL Billed/Base	7,561,766	kW	TOTAL		29,989,469	7,561,766	kW	TOTAL		33,268,053	
36												
37												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule IS

Line No.	Type of Charges IS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Energy Charge:**											
2	Standard											
3	Secondary	19,591	MWH @	13.54	=	265,264	19,591	MWH @	14.17	=	277,606	
4	Primary	138,256	MWH @	13.54	=	1,871,992	138,256	MWH @	14.17	=	1,959,094	
5	Transmission	-	MWH @	13.54	=	-	-	MWH @	14.17	=	-	
6	Time-of-Use											
7	Secondary											
8	On-Peak	45,738	MWH @	18.80	=	859,868	45,738	MWH @	22.18	=	1,014,461	
9	Off-Peak	252,983	MWH @	16.28	=	4,118,564	244,645	MWH @	16.43	=	4,019,518	
10	Discount	58,257	MWH @	10.29		599,461	66,595	MWH @	12.57	=	837,095	
11	Primary											
12	On-Peak	138,570	MWH @	18.80	=	2,605,117	138,570	MWH @	22.18	=	3,073,484	
13	Off-Peak	743,703	MWH @	16.28	=	12,107,490	718,595	MWH @	16.43	=	11,806,510	
14	Discount	192,715	MWH @	10.29	=	1,983,034	217,823	MWH @	12.57	=	2,738,040	
15	Transmission											
16	On-Peak	124,947	MWH @	18.80	=	2,349,011	124,947	MWH @	22.18	=	2,771,334	
17	Off-Peak	675,297	MWH @	16.28	=	10,993,832	652,108	MWH @	16.43	=	10,714,128	
18	Discount	192,564	MWH @	10.29	=	1,981,481	215,753	MWH @	12.57	=	2,712,014	
19	TOTAL	2,582,621	MWH			39,735,114	2,582,621	MWH			41,923,284	
20												
21	**Adjustments**											
22	Distribution Primary Metering	37,151,426	X	1%	=	(371,514)	40,031,898	X	1%	=	(400,319)	
23	Transmission Metering	21,000,237	X	2%	=	(420,005)	22,887,732	X	2%	=	(457,755)	
24												
25	CEC Subscription Revenue 1.0					3,426,774					3,426,774	
26	SoBRA Cost Offset					228,452	309,255				228,452	
27	Settlement Sales Forecast Adjustment					(38,461)					(38,461)	
28	TOTAL					2,825,246	1,615,347				2,758,691	
29							500,171					
30	**Total IS-2 Base Revenue**					73,342,910					78,794,094	7.43%
31												
32							Increase/ (Decrease) - $				5,451,184	
33												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 10 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule LS

Line No.	Type of Charges LS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Unmetered	758,680	Bills @	1.70	=	1,289,756	758,680	Bills @	1.85	=	1,403,558	
4	Secondary	12,802	Bills @	4.85	=	62,088	12,802	Bills @	5.24	=	67,081	
5	TOTAL	771,481	Bills			1,351,844	771,481	Bills			1,470,638	
6												
7	**Energy & Demand Charge:**											
8	Standard											
9	Secondary	335,753	MWH @	29.38	=	9,864,431	335,753	MWH @	31.61	=	10,613,160	
10												
11	**Adjustments**											
12												
13	CEC Subscription Revenue 1.0					174,116					174,116	
14	SoBRA Cost Offset					11,608					11,608	
15	Settlement Sales Forecast Adjustment					(5,970)					(5,970)	
16	**Total LS-1 Base Revenue**					11,396,028					12,263,552	7.61%
17												
18							Increase/ (Decrease) - $				867,524	
19												
20												

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule SS-1

Line No.	Type of Charges SS-1		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		51	Bills @	335.69	=	16,992	51	Bills @	353.82	=	17,909	
4	Transmission		-	Bills @	1,156.59	=	-	-	Bills @	1,219.05	=	-	
5	Pri/Transm (Cust. Owned - CIAC)		55	Bills @	115.66	=	6,407	55	Bills @	117.04	=	6,483	
6		Total	106	Bills			23,398	106	Bills			24,392	
7													
8	**Demand Charge:**												
9	Distribution Charge												
10	Primary		198,984	kW @	2.73	=	543,225	198,984	kW @	2.93	=	583,022	
11	Transmission		58,190	kW @	-	=	-	58,190	kW @	-	=	-	
12													
13	(Greater of SB Cap or DD)												
14	Primary												
15	Specified SB Cap		205,707	kW @	1.530	=	314,731	205,707	kW @	1.559	=	320,696	
16	Daily Demand		1,973,389	kW @	0.729	=	1,438,601	1,973,389	kW @	0.742	=	1,464,255	
17	Transmission												
18	Specified SB Cap		50,933	kW @	1.530	=	77,927	50,933	kW @	1.559	=	79,404	
19	Daily Demand		706,010	kW @	0.729	=	514,681	706,010	kW @	0.742	=	523,860	
20		Total					2,889,165					2,971,237	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		60,487	MWH @	13.54	=	818,995	60,487	MWH @	13.70	=	828,673	
25	Transmission		5,782	MWH @	13.54	=	78,285	5,782	MWH @	13.70	=	79,210	
26		Total	66,269	MWH			897,280	66,269	MWH			907,883	
27	**Adjustments**												
28	Delivery Voltage Credit		198,984	kW @	(1.31)		(260,668)	198,984	kW @	(1.18)		(234,801)	
29	Distribution Primary Metering		3,133,461	X	1%	=	(31,335)	3,405,579	X	1%	=	(34,056)	
29	Premium Distribution Charge		198,984	X	1.40	=	278,577	198,984	X	2.23	=	443,733	
30	Transmission Metering		670,893	X	2%	=	(13,418)	682,474	X	2%	=	(13,649)	
31		Total					(26,844)					161,227	
32													
33	**Total SS-1 Base Revenue**						3,783,000					4,064,740	7.45%
34													
35								Increase/ (Decrease) - $				281,740	
36													

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule SS-2

Line No.	Type of Charges SS-2		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		21	Bills @	522.96	=	11,224	21	Bills @	560.27	=	12,025	
4	Transmission		10	Bills @	1,209.99	=	11,903	10	Bills @	1,296.31	=	12,752	
5		Total	31	Bills			23,127	31	Bills			24,776	
6													
7	**Demand Charge:**												
8	Distribution Charge												
9	Primary		29,912	kW @	2.72	=	81,360	29,912	kW @	2.93	=	87,641	
10	Transmission		155,066	kW @	-	=	-	155,066	kW @	-	=	-	
11													
12	Generation & Transm												
13	(Greater of SB Cap/DD)												
14	Primary												
15	Specified SB Cap		13,273	kW @	1.527	=	20,268	13,273	kW @	1.640	=	21,767	
16	Daily Demand		1,983,871	kW @	0.728	=	1,444,258	1,983,871	kW @	0.781	=	1,549,403	
17	Transmission												
18	Specified SB Cap		2,142	kW @	1.527	=	3,271	2,142	kW @	1.640	=	3,513	
19	Daily Demand		179,266	kW @	0.728	=	130,506	179,266	kW @	0.781	=	140,007	
20		Total					1,679,662					1,802,332	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		53,858	MWH @	13.37	=	720,075	53,858	MWH @	14.36	=	773,394	
25	Sub-Transmission		2,259	MWH @	13.37	=	30,209	2,259	MWH @	14.36	=	32,446	
26		Total	56,117	MWH			750,284	56,117	MWH			805,840	
27	**Adjustments**												
28	Delivery Voltage Credit		29,912	kW @	(1.31)		(39,184)	29,912	kW @	(1.18)		(35,296)	
29	Distribution Primary Metering		2,226,776	X	1%	=	(22,268)	2,396,910	X	1%	=	(23,969)	
30	Transmission Metering		163,986	X	2%	=	(3,280)	175,966	X	2%	=	(3,519)	
31		Total					(64,732)					(62,784)	
32													
33	**Total SS-2 Base Revenue**						2,388,341					2,570,164	7.61%
34													
35								Increase/ (Decrease) - $				181,823	
36													

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

SCHEDULE E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 13 of 13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20240025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

Rate Schedule SS-3

Line No.	Type of Charges SS-3		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		-	Bills @	280.95		-	-	Bills @	302.34		-	
4	Primary (Customer Owned)		-	Bills @	96.80	=	-	-	Bills @	117.04	=	-	
5	Transmission		-	Bills @	968.00	=	-	-	Bills @	1,041.70	=	-	
6		Total	-	Bills			-	-	Bills			-	
7													
8	**Demand Charge:**												
9	Distribution Charge												
10	Primary		-	kW @	2.72	=	-	-	kW @	2.93	=	-	
11	Transmission		-	kW @	-	=	-	-	kW @	-	=	-	
12	Generation & Transm												
13	(Greater of SB Cap/DD)												
14	Primary												
15	Specified SB Cap		-	kW @	1.527	=	-	-	kW @	1.640	=	-	
16	Daily Demand		-	kW @	0.728	=	-	-	kW @	0.781	=	-	
17	Transmission												
18	Specified SB Cap		-	kW @	1.527	=	-	-	kW @	1.640	=	-	
19	Daily Demand		-	kW @	0.728	=	-	-	kW @	0.781	=	-	
20		Total		kW			-		kW			-	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		-	MWH @	13.43	=	-	-	MWH @	14.45	=	-	
25	Transmission		-	MWH @	13.43	=	-	-	MWH @	14.45	=	-	
26		Total	-	MWH			-	-	MWH			-	
27	**Adjustments:**												
28	Delivery Voltage Credit		-	kW @	(1.31)		-	-	kW @	(1.18)		-	
29	Distribution Primary Metering		-	X	1%	=	-	-	X	1%	=	-	
30	Transmission Metering		-	X	2%	=	-	-	X	2%	=	-	
31		Total					-					-	
32													
33	**Total SS-3 Base Revenue**						-					-	#DIV/0!
34													
35								Increase/ (Decrease) - $				-	
36													

Supporting Schedules: E-14, E-15

Recap Schedules: E-13a

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule RS-1

Line No.	Type of Charges RS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue		Percent Increase
1													
2	**Customer Charge:**												
3	Standard												
4	Secondary Standard	21,277,578	Bills @	12.89	=	274,267,980	21,277,578	Bills @	13.76	=	292,779,473		
5	Time-of-Use												
6	Secondary (single & three phase)	2,288	Bills @	12.89	=	29,488	2,288	Bills @	13.76	=	31,478		
7	Customer CIAC Paid	-	Bills @	12.89	=	-	-	Bills @	13.76	=	-		
8	TOTAL	21,279,866	Bills			274,297,468	21,279,866	Bills			292,810,951		
9													
10	**Energy Charge:**												
11	Winter - Standard												
1	0-1000 KWH	3,632,688	MWH @	79.19	=	287,672,551	3,632,688	MWH @	83.96	=	305,000,472		
2	over 1000 KWH	940,425	MWH @	90.88	=	85,465,846	940,425	MWH @	98.24	=	92,387,376		
3	Subtotal	4,573,113					4,573,113						
4	Non-Winter - Standard												
5	Secondary												
6	0-1000 KWH	12,064,246	MWH @	68.30	=	823,979,575	12,064,246	MWH @	73.72	=	889,376,234		
7	over 1000 KWH	5,116,434	MWH @	77.30	=	395,508,014	5,116,434	MWH @	81.08	=	414,840,460		
8	Subtotal	17,180,680					17,180,680						
9													
10	Time-of-Use												
11	Secondary												
12	On-Peak	347	MWH @	91.38	=	31,679	347	MWH @	106.37	=	36,875		
13	Off-Peak	2,345	MWH @	75.84	=	177,871	2,325	MWH @	78.79	=	183,169		
14	Discount	732	MWH @	43.45	=	31,801	752	MWH @	47.80	=	35,968		
15	Subtotal	3,424					3,424						
16													
17	TOTAL	21,757,217	MWH	73.21		1,592,867,336	21,757,217	MWH	78.22		1,701,860,554		
18													
19	**Adjustments**												
20	CEC Subscription Revenue 1.0					45,956,745					45,956,745		
21	SoBRA Cost Offset					3,063,783					3,063,783		
22	Make Ready Credit Program					359,389					359,389		
23	Minimum Bill					12,642,725					12,642,725		
24	EV Off-Peak Credit	5,167	Bills @	(120.00)		(620,029)	6,889	Bills @	(90.00)		(620,029)		
25	Settlement Sales Forecast Adjustment					(1,008,387)					(1,008,387)		
26	**Total RS-1 Base Revenue**					1,927,559,030					2,055,065,731		6.61%
27													
28							Increase/ (Decrease) - $				127,506,701		
29													
30							Target RS-1 Increase			$	127,508,130	MJC-2	6.62%
31													
32							Difference from Target			$	(1,429)		

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule GS-1

Line No.	Type of Charges GS-1	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue		Percent Increase
1													
2	**Customer Charge:**												
3	Standard												
4	Unmetered	5,538	Bills @	9.05	=	50,120	5,538	Bills @	9.90	=	54,828		
5	Secondary	1,547,565	Bills @	16.02	=	24,791,991	1,547,565	Bills @	17.23	=	26,664,544		
6	Primary	1,592	Bills @	202.59	=	322,476	1,592	Bills @	217.89	=	346,830		
7	Transmission	-	Bills @	999.30	=	-	-	Bills @	1,074.76	=	-		
8	Time-of-Use												
9	Secondary	15,407	Bills @	16.02	=	246,828	15,407	Bills @	17.23	=	265,471		
10	Primary	203	Bills @	202.59	=	41,146	203	Bills @	217.89	=	44,254		
11	Transmission	23	Bills @	999.30	=	23,306	23	Bills @	1,074.76	=	25,066		
12	TOTAL	1,570,329	Bills			25,475,867	1,570,329	Bills			27,400,993		
13													
14	**Energy Charge:**												
15	Standard												
16	Secondary	2,052,030	MWH @	73.32	=	150,454,833	2,052,030	MWH @	79.37	=	162,869,614		
17	Primary	15,311	MWH @	73.32	=	1,122,585	15,311	MWH @	79.37	=	1,215,215		
18	Transmission	-	MWH @	73.32	=	-	-	MWH @	79.37	=	-		
19	Time-of-Use												
20	Secondary												
21	On-Peak	15,316	MWH @	92.10	=	1,410,581	15,316	MWH @	114.71	=	1,756,870		
22	Off-Peak	85,468	MWH @	85.78	=	7,331,429	82,569	MWH @	85.78	=	7,082,749		
23	Discount	23,992	MWH @	48.06	=	1,153,071	26,891	MWH @	56.16	=	1,510,219		
24	Primary												
25	On-Peak	1,261	MWH @	92.10	=	116,142	1,261	MWH @	114.71	=	144,654		
26	Off-Peak	9,012	MWH @	85.78	=	773,083	8,743	MWH @	85.78	=	749,994		
27	Discount	1,312	MWH @	48.06	=	63,040	1,581	MWH @	56.16	=	88,781		
28	Transmission												
29	On-Peak	233	MWH @	92.10	=	21,418	233	MWH @	114.71	=	26,676		
30	Off-Peak	1,981	MWH @	85.78	=	169,901	1,906	MWH @	85.78	=	163,488		
31	Discount	1,004	MWH @	48.06	=	48,266	1,079	MWH @	56.16	=	60,599		
32	TOTAL	2,206,919	MWH			162,664,348	2,206,919	MWH			175,668,859		
33	**Adjustments**												
34	Distribution Primary Metering	2,074,850	X	1%	=	(20,749)	2,198,644	X	1%	=	(21,986)		
35	Transmission Metering	239,584	X	2%	=	(4,792)	250,763	X	2%	=	(5,015)		
36	CEC Subscription Revenue 1.0					4,006,909					4,006,909		
37	SoBRA Cost Offset					267,127					267,127		
38	Minimum Bill					4,005,506					4,005,506		
39	Settlement Sales Forecast Adjustment					(103,061)					(103,061)		
39	TOTAL					8,150,941					8,149,479		
40													
41	**Total GS-1 Base Revenue**					196,291,156					211,219,331		7.61%
42													
43							Increase/ (Decrease) - $				14,928,175		
44													
45							Target GS-1 Increase				$ 14,944,097	MJC-2	7.61%
46													
47							Difference from Target				$ (15,922)		
48													

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule GS-2

Line No.	Type of Charges GS-2	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue		Percent Increase
1													
2	**Customer Charge:**												
3	Standard												
4	Unmetered	10,136	Bills @	9.33	=	94,569	10,136	Bills @	10.04	=	101,765		
5	Secondary	167,425	Bills @	16.51	=	2,764,182	167,425	Bills @	17.84		2,986,857		
6	TOTAL	177,561	Bills			2,858,751	177,561				3,088,622		
7													
8	**Energy Charge:**												
9	Standard												
10	Secondary	209,239	MWH @	28.27	=	5,915,183	209,239	MWH @	30.47	=	6,375,508		
11													
12	**Adjustments**												
13													
14	CEC Subscription Revenue 1.0					280,686					280,686		
15	SoBRA Cost Offset					18,712					18,712		
16	Settlement Sales Forecast Adjustment					(4,707)					(4,707)		
17	**Total GS-2 Base Revenue**					9,068,625					9,758,822		7.61%
18													
19							Increase/ (Decrease) - $				690,197		
20													
21							Target GS-2 Increase			$	690,454	MJC-2	7.61%
22													
23							Difference from Target			$	(257)		
24													
25													

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule GSD

Line No.	Type of Charges GSD	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	398,622	Bills @	16.51	=	6,581,253	398,622	Bills @	17.75	=	7,075,544	
4	Primary	1,573	Bills @	208.75	=	328,337	1,573	Bills @	224.39	=	352,937	
5	Transmission	37	Bills @	1,029.65	=	38,461	37	Bills @	1,106.80		41,343	
6	Time-of-Use											
7	Secondary	180,561	Bills @	16.51	=	2,981,067	180,561	Bills @	17.75	=	3,204,963	
8	Primary	2,931	Bills @	208.75	=	611,786	2,931	Bills @	224.39	=	657,622	
9	Transmission	21	Bills @	1,029.65	=	21,829	21	Bills @	1,106.80	=	23,465	
10	TOTAL	583,746	Bills			10,562,733	583,746	Bills			11,355,874	
11												
12	**Demand Charge:**											
13	Standard w/ DVC											
14	Secondary	10,781,939	kW @	7.00	=	75,473,572	10,781,939	kW @	7.73	=	83,344,387	
15	Primary	273,389	kW @	5.69	=	1,555,585	273,389	kW @	6.55	=	1,790,700	
16	Transmission < 230 kV	391	kW @	1.58	=	617	391	kW @	2.17	=	848	
17	Transmission ≥ 230 kV	-	kW @	(0.50)	=	-	-	kW @	-	=	-	
18	Time-of-Use											
19	Secondary											
20	On-Peak	15,628,293	kW @	1.27	=	19,847,932	15,628,293	kW @	2.12	=	33,131,981	
21	Mid-Peak	17,578,239	kW @	4.44		78,047,380	17,578,239	kW @	3.83	=	67,324,654	
22	Base	21,028,267	kW @	2.19	=	46,051,905	21,028,267	kW @	2.71	=	56,986,604	
23	Delivery Voltage Credit - Primary	8,663	kW @	(1.31)	=	(11,349)	8,663	kW @	(1.18)	=	(10,223)	
23	Primary											
24	On-Peak	3,167,287	kW @	1.27	=	4,022,455	3,167,287	kW @	2.12	=	6,714,649	
25	Mid-Peak	3,388,681	kW @	4.44		15,045,742	3,388,681	kW @	3.83	=	12,978,647	
26	Base	4,161,266	kW @	2.19	=	9,113,173	4,161,266	kW @	2.71	=	11,277,032	
27	Delivery Voltage Credit	3,388,681	kW @	(1.31)	=	(4,439,172)	3,388,681	kW @	(1.18)	=	(3,998,643)	
28	Transmission											
29	On-Peak	839,025	kW @	1.27	=	1,065,562	839,025	kW @	2.12	=	1,778,733	
30	Mid-Peak	899,009	kW @	4.44		3,991,600	899,009	kW @	3.83	=	3,443,204	
31	Base	984,789	kW @	2.19	=	2,156,687	984,789	kW @	2.71	=	2,668,777	
32	Delivery Voltage Credit	899,009	kW @	(5.42)	=	(4,872,629)	899,009	kW @	(5.56)	=	(4,998,490)	
33												
34	Premium Distrib. Charge	-	kW @	1.50	=	-	-	kW @	2.23	=	-	
35	TOTAL Billed/Base	37,230,041				247,049,061	37,230,041				272,432,861	
36												
37												
38												
39												
40												
41												

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule GSD

Line No.	Type of Charges GSD	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue		Percent Increase
1													
2	**Energy Charge:**												
3	Standard												
4	Secondary	3,316,364	MWH @	30.60	=	101,480,727	3,316,364	MWH @	32.44	=	107,582,836		
5	Primary	81,374	MWH @	30.60	=	2,490,039	81,374	MWH @	32.44	=	2,639,767		
6	Transmission	181	MWH @	30.60	=	5,529	181	MWH @	32.44	=	5,861		
7	Time-of-Use												
8	Secondary												
9	On-Peak	981,585	MWH @	33.74	=	33,118,686	981,585	MWH @	38.88	=	38,164,034		
10	Off-Peak	5,498,851	MWH @	27.77	=	152,703,092	5,320,756	MWH @	28.80	=	153,237,782		
11	Discount	1,184,846	MWH @	16.69	=	19,775,079	1,362,941	MWH @	19.52	=	26,604,601		
12	Primary												
13	On-Peak	211,976	MWH @	33.74	=	7,152,074	211,976	MWH @	38.88	=	8,241,631		
14	Off-Peak	1,179,693	MWH @	27.77	=	32,760,070	1,140,592	MWH @	28.80	=	32,849,046		
15	Discount	291,255	MWH @	16.69	=	4,861,049	330,356	MWH @	19.52	=	6,448,552		
16	Transmission												
17	On-Peak	55,606	MWH @	33.74	=	1,876,141	55,606	MWH @	38.88	=	2,161,956		
18	Off-Peak	340,488	MWH @	27.77	=	9,455,344	329,205	MWH @	28.80	=	9,481,091		
19	Discount	89,540	MWH @	16.69	=	1,494,422	100,823	MWH @	19.52	=	1,968,068		
20	TOTAL	13,231,758	MWH			367,172,254	13,231,758	MWH			389,385,227		
21													
22	**Adjustments**												
23	Distribution Primary Metering	72,561,017	X	1%	=	(725,610)	78,941,382	X	1%		(789,414)		
24	Transmission Metering	15,173,274	X	2%	=	(303,465)	16,510,049	X	2%		(330,201)		
25													
26	CEC Subscription Revenue 1.0					21,117,513					21,117,513		
27	SoBRA Cost Offset					1,407,834					1,407,834		
28	Make Ready Credit Program					492,500					492,500		
29	Settlement Sales Forecast Adjustment					(335,774)					(335,774)		
30	TOTAL					21,988,771					21,898,232		
31													
32	**Total GSD-1 Base Revenue**					646,772,819					695,072,193		7.47%
33													
34							Increase/ (Decrease) - $				48,299,374		
35													
36							Target GSD Increase			$	49,057,155	MJC-2	7.58%
37													
38							Difference from Target			$	(757,781)		
39													
40													
41													
42													
43													

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule CS

Line No.	Type of Charges CS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Secondary	7	Bills @	90.57	=	606	7	Bills @	96.65	=	646	
5	Primary	32	Bills @	251.45	=	8,167	32	Bills @	268.32	=	8,715	
6	Transmission	-	Bills @	938.45	=	-	-	Bills @	1,001.40	=	-	
7	Time-of-Use											
8	Secondary	-	Bills @	90.57	=	-	-	Bills @	96.65	=	-	
9	Primary	32	Bills @	251.45	=	8,167	32	Bills @	268.32	=	8,715	
10	Transmission	-	Bills @	938.45	=	-	-	Bills @	1,001.40	=	-	
11	TOTAL	72	Bills			16,940	72	Bills			18,077	
12												
13	**Demand Charge:**											
14	Standard											
15	Secondary	-	kW @	11.21	=	-	-	kW @	12.06	=	-	
16	Primary	1,018	kW @	9.90	=	10,083	1,018	kW @	10.88	=	11,081	
17	Transmission < 230 kV	-	kW @	5.79	=	-	-	kW @	6.50	=	-	
18	Transmission ≥ 230 kV	-	kW @	3.71	=	-	-	kW @	4.33	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	-	kW @	1.33	=	-	-	kW @	2.03	=	-	
22	Mid-Peak	-	kW @	4.79	=	-	-	kW @	4.79	=	-	
23	Base	-	kW @	1.63	=	-	-	kW @	1.63	=	-	
24	Primary											
25	On-Peak	107,651	kW @	1.33	=	143,175	107,651	kW @	2.03	=	218,531	
26	Mid-Peak	107,880	kW @	4.79	=	516,744	107,880	kW @	4.79	=	516,744	
27	Base	243,588	kW @	1.63	=	397,048	243,588	kW @	1.63	=	397,048	
28	Delivery Voltage Credit	107,880	kW @	(1.31)	=	(141,322)	107,880	kW @	(1.18)	=	(127,298)	
29	Transmission											
30	On-Peak	-	kW @	1.33	=	-	-	kW @	2.03	=	-	
31	Mid-Peak	-	kW @	4.79	=	-	-	kW @	4.79	=	-	
32	Base	-	kW @	1.63	=	-	-	kW @	1.63	=	-	
33	Delivery Voltage Credit	-	kW @	(5.42)	=	-	-	kW @	(5.56)	=	-	
34	TOTAL Billed/Base	244,606	kW	TOTAL		925,728	244,606	kW	TOTAL		1,016,106	
35												
36												
37												
38												
39												
40												
41												

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule CS

Line No.	Type of Charges CS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1												
2	**Energy Charge:**											
3	Standard											
4	Secondary	0	MWH @	20.44	=	2	0	MWH @	21.99	=	2	
5	Primary	(2)	MWH @	20.44	=	(36)	(2)	MWH @	21.99	=	(39)	
6	Transmission	-	MWH @	20.44	=	-	-	MWH @	21.99	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	-	MWH @	18.80	=	-	-	MWH @	22.42	=	-	
10	Off-Peak	-	MWH @	16.28	=	-	-	MWH @	16.61	=	-	
11	Discount	-	MWH @	10.29	=	-	-	MWH @	12.52	=	-	
12	Primary											
13	On-Peak	8,870	MWH @	18.80	=	166,765	8,870	MWH @	22.42	=	198,876	
14	Off-Peak	46,308	MWH @	16.28	=	753,899	44,755	MWH @	16.61	=	743,382	
15	Discount	11,319	MWH @	10.29	=	116,470	12,872	MWH @	12.52	=	161,156	
16	Transmission											
17	On-Peak	-	MWH @	18.80	=	-	-	MWH @	22.42	=	-	
18	Off-Peak	-	MWH @	16.28	=	-	-	MWH @	16.61	=	-	
19	Discount	-	MWH @	10.29	=	-	-	MWH @	12.52	=	-	
20	TOTAL	66,496	MWH			1,037,099	66,496	MWH			1,103,377	
21												
22	**Adjustments**											
23												
24	Distribution Primary Metering	1,962,824	X	1%	=	(19,628)	2,119,481	X	1%	=	(21,195)	
25	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
26												
27	CEC Subscription Revenue 1.0					87,058					87,058	
28	SoBRA Cost Offset					5,804					5,804	
29	Settlement Sales Forecast Adjustment					(1,068)					(1,068)	
30	TOTAL					72,165					70,599	
31												
32	**Total CS-2, CS-3 Base Revenue**					2,051,932					2,208,158	7.61%
33												
34							Increase/ (Decrease) - $				156,226	
35												
36							Target CS Increase				156,227	7.61%
37												
38							Difference from Target				$ (1)	
39												
40												
41												
42												
43												
44												

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule IS

Line No.	Type of Charges IS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	110	Bills @	332.54	=	36,656	110	Bills @	353.92	=	39,013	
4	Primary	208	Bills @	493.43	=	102,841	208	Bills @	525.15	=	109,452	
5	Transmission	-	Bills @	1,180.47	=	-	-	Bills @	1,256.36	=	-	
6	Time-of-Use											
7	Secondary	708	Bills @	332.54	=	235,339	708	Bills @	353.92	=	250,469	
8	Primary	633	Bills @	493.43	=	312,178	633	Bills @	525.15	=	332,246	
9	Transmission	90	Bills @	1,180.47	=	106,068	90	Bills @	1,256.36	=	112,887	
10	TOTAL	1,749	Bills			793,081	1,749	Bills			844,067	
11												
12	**Demand Charge:**											
13	Standard											
14	Secondary	67,761	kW @	9.31	=	630,854	67,761	kW @	10.05	=	680,997	
15	Primary	348,738	kW @	8.00	=	2,789,907	348,738	kW @	8.87	=	3,093,309	
16	Transmission < 230 kV	-	kW @	3.89	=	-	-	kW @	4.49	=	-	
17	Transmission ≥ 230 kV	-	kW @	1.81	=	-	-	kW @	2.32	=	-	
18	Time-of-Use											
19	Secondary											
20	On-Peak	612,715	kW @	1.33	=	814,910	612,715	kW @	1.89	=	1,158,031	
21	Mid-Peak	639,074	kW @	4.79	=	3,061,166	639,074	kW @	4.79	=	3,061,166	
22	Base	750,204	kW @	1.63	=	1,222,833	750,204	kW @	1.63	=	1,222,833	
23	Primary											
24	On-Peak	2,452,243	kW @	1.33	=	3,261,483	2,452,243	kW @	1.89	=	4,634,739	
25	Mid-Peak	2,656,251	kW @	4.79	=	12,723,442	2,656,251	kW @	4.79	=	12,723,442	
26	Base	3,427,677	kW @	1.63	=	5,587,113	3,427,677	kW @	1.63	=	5,587,113	
27	Delivery Voltage Credit - Primary	2,056,407	kW @	(1.31)	=	(2,693,893)	2,056,407	kW @	(1.18)	=	(2,426,560)	
28	Delivery Voltage Credit Trans < 230kV	548,408	kW @	(5.42)	=	(2,972,371)	548,408	kW @	(5.56)	=	(3,049,148)	
29	Transmission											
30	On-Peak	2,498,086	kW @	1.33	=	3,322,454	2,498,086	kW @	1.89	=	4,721,382	
31	Mid-Peak	2,458,135	kW @	4.79	=	11,774,466	2,458,135	kW @	4.79	=	11,774,466	
32	Base	2,967,386	kW @	1.63	=	4,836,840	2,967,386	kW @	1.63	=	4,836,840	
33	Delivery Voltage Credit < 230kV	2,020,259	kW @	(5.42)	=	(10,949,804)	2,020,259	kW @	(5.56)	=	(11,232,640)	
34	Delivery Voltage Credit ≥ 230 kV	437,876	kW @	(7.50)	=	(3,284,068)	437,876	kW @	(7.73)	=	(3,384,779)	
35	TOTAL Billed/Base	7,561,766	kW	TOTAL		30,125,331	7,561,766	kW	TOTAL		33,401,190	
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule IS

Line No.	Type of Charges IS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1	**Energy Charge:**											
2	Standard											
3	Secondary	19,520	MWH @	13.54	=	264,298	19,520	MWH @	14.17	=	276,596	
4	Primary	137,753	MWH @	13.54	=	1,865,181	137,753	MWH @	14.17	=	1,951,965	
5	Transmission	-	MWH @	13.54	=	-	-	MWH @	14.17	=	-	
6	Time-of-Use											
7	Secondary											
8	On-Peak	45,571	MWH @	18.80	=	856,739	45,571	MWH @	22.18	=	1,010,770	
9	Off-Peak	252,063	MWH @	16.28	=	4,103,579	243,755	MWH @	16.43	=	4,004,893	
10	Discount	58,045	MWH @	10.29		597,280	66,352	MWH @	12.57	=	834,049	
11	Primary											
12	On-Peak	138,066	MWH @	18.80	=	2,595,638	138,066	MWH @	22.18	=	3,062,301	
13	Off-Peak	740,997	MWH @	16.28	=	12,063,437	715,980	MWH @	16.43	=	11,763,553	
14	Discount	192,013	MWH @	10.29	=	1,975,819	217,031	MWH @	12.57	=	2,728,077	
15	Transmission											
16	On-Peak	124,493	MWH @	18.80	=	2,340,464	124,493	MWH @	22.18	=	2,761,250	
17	Off-Peak	672,840	MWH @	16.28	=	10,953,831	649,735	MWH @	16.43	=	10,675,145	
18	Discount	191,863	MWH @	10.29	=	1,974,271	214,968	MWH @	12.57	=	2,702,146	
19	TOTAL	2,573,224	MWH			39,590,538	2,573,224	MWH			41,770,746	
20												
21	**Adjustments**											
22	Distribution Primary Metering	37,195,757	X	1%	=	(371,958)	40,068,792	X	1%	=	(400,688)	
23	Transmission Metering	20,968,454	X	2%	=	(419,369)	22,853,809	X	2%	=	(457,076)	
24												
25	CEC Subscription Revenue 1.0					3,426,774					3,426,774	
26	SoBRA Cost Offset					228,452					228,452	
27	Settlement Sales Forecast Adjustment					(38,461)					(38,461)	
28	TOTAL					2,825,438					2,759,001	
29												
30	**Total IS-2 Base Revenue**					73,334,389					78,775,003	7.42%
31												
32							Increase/ (Decrease) - $				5,440,614	
33												
34							Target IS Increase			$	5,554,846	7.57%
35												
36							Difference from Target			$	(114,232)	
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule LS

Line No.	Type of Charges LS	Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue		Percent Increase
1	**Customer Charge:**												
2	Standard												
3	Unmetered	758,680	Bills @	1.70	=	1,289,756	758,680	Bills @	1.85	=	1,403,558		
4	Secondary	12,802	Bills @	4.85	=	62,088	12,802	Bills @	5.24	=	67,081		
5	TOTAL	771,481	Bills			1,351,844	771,481	Bills			1,470,638		
6													
7	**Energy & Demand Charge:**												
8	Standard												
9	Secondary	332,749	MWH @	29.38	=	9,776,154	332,749	MWH @	31.61	=	10,518,183		
10													
11	**Adjustments**												
12													
13	CEC Subscription Revenue 1.0					174,116					174,116		
14	SoBRA Cost Offset					11,608					11,608		
15	Settlement Sales Forecast Adjustment					(5,970)					(5,970)		
16	**Total LS-1 Base Revenue**					11,307,751					12,168,575		7.61%
17													
18							Increase/ (Decrease) - $				860,824		
19													
20							Target LS-1 Increase			$	860,933	MJC-2	7.61%
21													
22							Difference from Target			$	(109)		
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													
43													
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45													
46													

Supporting Schedules: Recap Schedules:

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule SS-1

Line No.	Type of Charges SS-1		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		51	Bills @	335.69	=	16,992	51	Bills @	353.82	=	17,909	
4	Transmission		-	Bills @	1,156.59	=	-	-	Bills @	1,219.05	=	-	
5	Pri/Transm (Cust. Owned - CIAC)		55	Bills @	115.66	=	6,407	55	Bills @	117.04	=	6,483	
6		Total	106	Bills			23,398	106	Bills			24,392	
7													
8	**Demand Charge:**												
9	Distribution Charge												
10	Primary		198,984	kW @	2.73	=	543,225	198,984	kW @	2.93	=	583,022	
11	Transmission		58,190	kW @	-	=	-	58,190	kW @	-	=	-	
12													
13	(Greater of SB Cap or DD)												
14	Primary												
15	Specified SB Cap		205,707	kW @	1.530	=	314,731	205,707	kW @	1.559	=	320,696	
16	Daily Demand		1,973,389	kW @	0.729	=	1,438,601	1,973,389	kW @	0.742	=	1,464,255	
17	Transmission												
18	Specified SB Cap		50,933	kW @	1.530	=	77,927	50,933	kW @	1.559	=	79,404	
19	Daily Demand		706,010	kW @	0.729	=	514,681	706,010	kW @	0.742	=	523,860	
20		Total					2,889,165					2,971,237	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		58,531	MWH @	13.54	=	792,514	58,531	MWH @	13.70	=	801,879	
25	Transmission		5,595	MWH @	13.54	=	75,753	5,595	MWH @	13.70	=	76,649	
26		Total	64,126	MWH			868,267	64,126	MWH			878,527	
27	**Adjustments**												
28	Delivery Voltage Credit		198,984	kW @	(1.31)		(260,668)	198,984	kW @	(1.18)		(234,801)	
29	Distribution Primary Metering		3,106,979	X	1%	=	(31,070)	2,935,051	X	1%	=	(29,351)	
29	Premium Distribution Charge		198,984	X	1.40	=	278,577	198,984	X	2.23	=	443,733	
30	Transmission Metering		668,362	X	2%	=	(13,367)	679,912	X	2%	=	(13,598)	
31		Total					(26,529)					165,984	
32													
33	**Total SS-1 Base Revenue**						3,754,302					4,040,140	7.61%
34													
35								Increase/ (Decrease) - $				285,838	
36													
37								Target SS-1 Increase				285,840	7.61%
38													
39								Difference from Target			$	(1)	
40													
41													
42													
43													
44													
45													

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule SS-2

Line No.	Type of Charges SS-2		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		21	Bills @	522.96	=	11,224	21	Bills @	560.27	=	12,025	
4	Transmission		10	Bills @	1,209.99	=	11,903	10	Bills @	1,296.31	=	12,752	
5		Total	31	Bills			23,127	31	Bills			24,776	
6													
7	**Demand Charge:**												
8	Distribution Charge												
9	Primary		29,912	kW @	2.72	=	81,360	29,912	kW @	2.93	=	87,641	
10	Transmission		155,066	kW @	-	=	-	155,066	kW @	-	=	-	
11													
12	Generation & Transm												
13	(Greater of SB Cap/DD)												
14	Primary												
15	Specified SB Cap		13,273	kW @	1.527	=	20,268	13,273	kW @	1.640	=	21,767	
16	Daily Demand		1,983,871	kW @	0.728	=	1,444,258	1,983,871	kW @	0.781	=	1,549,403	
17	Transmission												
18	Specified SB Cap		2,142	kW @	1.527	=	3,271	2,142	kW @	1.640	=	3,513	
19	Daily Demand		179,266	kW @	0.728	=	130,506	179,266	kW @	0.781	=	140,007	
20		Total					1,679,662					1,802,332	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		53,291	MWH @	13.37	=	712,504	53,291	MWH @	14.36	=	765,262	
25	Sub-Transmission		2,236	MWH @	13.37	=	29,891	2,236	MWH @	14.36	=	32,105	
26		Total	55,527	MWH			742,395	55,527	MWH			797,367	
27	**Adjustments**												
28	Delivery Voltage Credit		29,912	kW @	(1.31)		(39,184)	29,912	kW @	(1.18)		(35,296)	
29	Distribution Primary Metering		2,219,205	X	1%	=	(22,192)	2,388,778	X	1%	=	(23,888)	
30	Transmission Metering		163,668	X	2%	=	(3,273)	175,625	X	2%	=	(3,512)	
31		Total					(64,650)					(62,696)	
32													
33	**Total SS-2 Base Revenue**						2,380,534					2,561,779	7.61%
34													
35								Increase/ (Decrease) - $				181,245	
36													
37								Target SS-2 Increase				181,246	7.61%
38													
39								Difference from Target			$	(1)	
40													
41													
42													
43													

Supporting Schedules: Recap Schedules:

MJC Exhibit No. 3 BASE REVENUE BY RATE SCHEDULE - CALCULATIONS - CALENDAR YEAR DETERMINANTS

EXPLANATION: This exhibit calculates the class revenues under present and proposed rates for the test year using calendar year billing determinants, to account for the change in unbilled MWH. The target increase for each class comes from MJC Exhibit No. 2. The derived rates are then used in MFR E-13c to reflect the revenues using Billed Determinants.

Rate Schedule SS-3

Line No.	Type of Charges SS-3		Present Revenue Calculation Units Jan '25-Dec '25		Charge/Unit 1/1/25		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/25		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Primary		-	Bills @	280.95		-	-	Bills @	302.34		-	
4	Primary (Customer Owned)		-	Bills @	96.80	=	-	-	Bills @	117.04	=	-	
5	Transmission		-	Bills @	968.00	=	-	-	Bills @	1,041.70	=	-	
6		Total	-	Bills			-	-	Bills			-	
7													
8	**Demand Charge:**												
9	Distribution Charge												
10	Primary		-	kW @	2.72	=	-	-	kW @	2.93	=	-	
11	Transmission		-	kW @	-	=	-	-	kW @	-	=	-	
12	Generation & Transm												
13	(Greater of SB Cap/DD)												
14	Primary												
15	Specified SB Cap		-	kW @	1.527	=	-	-	kW @	1.640	=	-	
16	Daily Demand		-	kW @	0.728	=	-	-	kW @	0.781	=	-	
17	Transmission												
18	Specified SB Cap		-	kW @	1.527	=	-	-	kW @	1.640	=	-	
19	Daily Demand		-	kW @	0.728	=	-	-	kW @	0.781	=	-	
20		Total		kW			-		kW			-	
21													
22	**Energy Charge:**												
23	Standard												
24	Primary		-	MWH @	13.43	=	-	-	MWH @	14.45	=	-	
25	Transmission		-	MWH @	13.43	=	-	-	MWH @	14.45	=	-	
26		Total	-	MWH			-	-	MWH			-	
27	**Adjustments:**												
28	Delivery Voltage Credit		-	kW @	(1.31)		-	-	kW @	(1.18)		-	
29	Distribution Primary Metering		-	X	1%	=	-	-	X	1%	=	-	
30	Transmission Metering		-	X	2%	=	-	-	X	2%	=	-	
31		Total					-					-	
32													
33	**Total SS-3 Base Revenue**						-					-	#DIV/0!
34													
35								Increase/ (Decrease) - $				-	
36													
37								Target SS-3 Increase				-	#DIV/0!
38													
39								Difference from Target			$	-	
40													
41													
42													
43													
44													
45													

Supporting Schedules: Recap Schedules:

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.	Type of Facility (1)			Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
	Incandescent (Closed to new installs)													
1	110	Roadway	1,000 L	5	32	1.02	4.70	0.94	704	1.68	7.51	1.01	939	33.38%
	Mercury Vapor (Closed to new installs)													
2	205	Open Bottom	4,000 L	395	44	2.38	1.80	1.29	20,494	2.90	2.83	1.39	27,894	36.11%
3	210	Roadway	4,000 L	6	44	3.06	1.80	1.29	1,031	3.38	2.83	1.39	1,181	14.55%
4	215	Post Top	4,000 L	16	44	3.60	1.80	1.29	1,718	6.87	2.83	1.39	2,596	51.13%
5	220	Roadway	8,000 L	1,329	71	3.10	1.77	2.09	79,447	3.24	2.81	2.24	98,394	23.85%
6	225	Open Bottom	8,000 L	178	71	2.45	1.77	2.09	10,795	3.03	2.81	2.24	14,383	33.24%
7	235	Roadway	21,000 L	462	158	3.75	1.79	4.64	39,511	4.11	2.82	4.99	47,881	21.18%
8	245	Flood	21,000 L	52	158	4.92	1.79	4.64	12,984	5.96	2.82	4.99	14,940	15.06%
9	250	Flood	62,000 L	10	386	5.77	2.07	11.34	53,468	5.96	3.08	12.20	57,595	7.72%
	High Pressure Sodium Vapor (Closed to new installs)													
10	300	HPS Deco Rdwy White	50,000 L	2	168	10.50	1.87	4.94	10,256	10.81	2.89	5.31	11,034	7.58%
11	301	Sandpiper HPS Deco Roadway	27,500 L	625	104	13.61	1.85	3.06	119,769	13.86	2.87	3.29	129,581	8.19%
12	302	9500L HPS Bronze Champion	9,500 L	215	42	13.16	1.84	1.23	39,320	13.28	2.87	1.33	42,337	7.67%
13	305	Open Bottom	4,000 L	2,284	21	2.49	1.86	0.62	119,381	2.92	2.87	0.66	158,859	33.07%
14	306	100W HPS DECO RDWY BLK	9,500 L	21	42	10.19	1.84	1.23	3,651	10.43	2.85	1.33	4,017	10.01%
15	310	Roadway	4,000 L	14,417	21	3.06	1.86	0.62	851,336	3.40	2.87	0.66	1,084,901	27.44%
16	313	Open Bottom	6,500 L	69	29	4.11	1.84	0.85	5,222	4.36	2.89	0.92	6,323	21.08%
17	314	Hometown II	9,500 L	2,393	42	3.83	1.84	1.23	163,440	4.15	2.87	1.33	202,257	23.75%
18	315	Post Top - Colonial/Contemp	4,000 L	16,088	21	4.95	1.86	0.62	1,314,868	5.54	2.87	0.66	1,623,767	23.49%
19	316	Colonial Post Top	4,000 L	91	34	3.97	1.86	1.00	6,774	5.04	2.89	1.07	9,096	34.27%
20	318	Post Top	9,500 L	319	42	2.45	1.84	1.23	17,042	2.70	2.87	1.33	21,992	29.05%
21	320	Roadway-Overhead Only	9,500 L	61,213	42	4.04	1.84	1.23	4,319,809	4.15	2.87	1.33	5,157,253	19.39%
22	321	Deco Post Top - Monticello	9,500 L	5,791	49	12.59	1.84	1.44	1,003,616	12.79	2.87	1.55	1,089,156	8.52%
23	322	Deco Post Top - Flagler	9,500 L	3,259	49	15.53	1.84	1.44	680,153	15.92	2.87	1.55	735,751	8.17%
24	323	Roadway-Turtle OH Only	9,500 L	29	42	4.84	1.84	1.23	2,945	4.97	2.87	1.33	3,399	15.42%
25	325	Roadway-Overhead Only	16,000 L	14,375	65	4.57	1.85	1.91	1,108,940	4.73	2.92	2.05	1,321,224	19.14%
26	326	Deco Post Top – Sanibel	9,500 L	1,510	49	18.69	1.84	1.44	372,850	18.92	2.89	1.55	396,109	6.24%
27	330	Roadway-Overhead Only	22,000 L	3,144	87	3.40	1.85	2.56	200,745	4.36	2.90	2.75	276,776	37.87%
28	335	Roadway	27,500 L	9,805	104	5.68	1.85	3.06	889,799	5.84	2.89	3.29	1,031,278	15.90%
29	336	Roadway-Bridge	27,500 L	107	104	6.28	1.85	3.06	14,258	6.40	2.89	3.29	16,034	12.46%
30	337	Roadway-DOT	27,500 L	40	104	5.47	1.85	3.06	7,332	5.61	1.94	3.29	7,730	5.42%
31	338	Deco Roadway–Maitland	27,500 L	569	104	9.65	1.85	3.06	82,341	9.99	2.89	3.29	92,051	11.79%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
32	340	Roadway-Overhead Only	50,000 L	4,917	169	5.79	1.87	4.97	462,050	6.00	1.94	5.34	479,321	3.74%
33	342	Roadway-Turnpike	50,000 L	220	168	8.33	1.87	4.94	36,887	8.57	1.94	5.31	38,451	4.24%
34	343	Roadway-Turnpike	27,500 L	275	108	8.50	1.85	3.17	38,263	8.51	2.89	3.41	42,039	9.87%
35	345	Flood-Overhead Only	27,500 L	4,376	103	5.18	1.85	3.03	372,904	5.32	2.89	3.26	435,153	16.69%
36	347	Clermont	9,500 L	1,040	49	20.49	1.84	1.44	279,525	20.88	2.89	1.55	297,561	6.45%
37	348	Clermont	27,500 L	526	104	21.51	1.85	3.06	151,267	21.99	2.89	3.29	161,148	6.53%
38	350	Flood-Overhead Only	50,000 L	8,710	170	5.36	1.87	4.99	765,859	5.50	1.94	5.37	788,584	2.97%
39	351	Underground Roadway	9,500 L	2,247	42	5.68	1.84	1.23	203,389	6.01	2.89	1.33	240,650	18.32%
40	352	Underground Roadway	16,000 L	934	65	6.21	1.85	1.91	91,826	6.30	2.87	2.05	104,376	13.67%
41	354	Underground Roadway	27,500 L	1,779	108	7.33	1.85	3.17	200,083	7.51	2.89	3.41	226,439	13.17%
42	356	Underground Roadway	50,000 L	400	168	7.44	1.87	4.94	54,647	7.96	1.94	5.31	58,225	6.55%
43	357	Underground Flood	27,500 L	45	108	8.83	1.85	3.17	9,876	9.08	2.89	3.41	10,883	10.20%
44	358	Underground Flood	50,000 L	37	168	9.01	1.87	4.94	14,790	9.33	1.94	5.31	15,709	6.21%
45	359	Underground Turtle Roadway	9,500 L	1	42	6.59	1.84	1.23	721	6.66	2.89	1.33	785	8.85%
46	360	Deco Roadway Rectangular	9,500 L	157	47	11.93	1.84	1.38	26,721	12.00	2.89	1.49	28,893	8.13%
47	365	Deco Roadway Rectangular	27,500 L	1,820	108	11.39	1.85	3.17	293,270	12.00	2.89	3.41	329,617	12.39%
48	366	Deco Roadway Rectangular	50,000 L	1,082	168	11.39	1.87	4.94	182,127	12.00	1.94	5.31	191,702	5.26%
49	370	Deco Roadway Round	27,500 L	300	108	16.48	1.85	3.17	70,096	16.70	2.89	3.41	74,943	6.91%
50	375	Deco Roadway Round	50,000 L	243	168	16.48	1.87	4.94	63,468	16.70	1.94	5.31	65,059	2.51%
51	380	Deco Post Top – Ocala	9,500 L	29,401	49	10.42	1.84	1.44	4,326,322	10.83	2.89	1.55	4,841,492	11.91%
52	383	Deco Post Top-Biscayne	9,500 L	3,391	49	13.21	1.84	1.44	613,261	13.85	2.89	1.55	682,095	11.22%
53	385	Deco Post Top – Sebring	9,500 L	8,150	49	6.67	1.84	1.44	833,125	6.91	2.89	1.55	959,351	15.15%
54	392	Deco Post Top	27,500 L	13	104	10.85	1.87	3.06	5,803	11.14	2.89	3.29	6,295	8.47%
55	393	Deco Post Top	4,000 L	1	21	8.13	1.86	0.62	276	8.62	2.89	0.66	304	10.26%
	Metal Halide													
56	175	MH DR 3500	3,500 L	3	126	4.17	4.76	3.70	5,916	5.37	4.76	3.98	365	-93.84%
57	307	DEC Post Top-MH Sanibel P	11,600 L	135	65	15.20	3.14	1.91	31,201	15.27	4.76	2.05	32,449	4.00%
58	308	Clermont Tear Drop P	11,600 L	90	65	18.20	3.14	1.91	24,537	18.22	4.76	2.05	24,818	1.15%
59	309	MH Deco Rectangular P	36,000 L	413	126	11.48	2.82	3.70	76,465	12.65	4.37	3.98	84,351	10.31%
60	311	MH Deco Cube P	36,000 L	65	126	14.34	2.82	3.70	18,979	14.48	4.37	3.98	14,703	-22.53%
61	312	MH Flood P	36,000 L	221	126	9.00	2.82	3.70	36,941	9.16	4.37	3.98	35,882	-2.87%
62	319	MH Post Top Biscayne P	11,600 L	73	65	13.61	3.14	1.91	16,163	14.03	4.76	2.05	16,460	1.84%
63	327	Deco Post Top-MH Sanibel	12,000 L	987	74	19.23	3.14	2.17	266,877	19.58	4.76	2.34	288,283	8.02%
64	332	150w DBL MH P Captiva	11,600 L	5	130	34.80	4.76	3.82	8,333	35.64	4.76	4.11	2,424	-70.91%
65	333	150w MH Flagler P	11,600 L	6	65	13.30	4.76	1.91	2,790	13.46	4.76	2.05	1,312	-52.98%
66	349	Clermont Tear Drop	12,000 L	202	74	22.02	3.14	2.17	62,915	22.90	4.76	2.34	67,048	6.57%
67	371	MH Deco Rectangular	38,000 L	1,290	159	15.46	2.82	4.67	291,885	15.55	4.37	5.03	308,362	5.64%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
68	372	MH Deco Circular	38,000 L	77	159	17.40	2.82	4.67	27,594	17.54	4.37	5.03	20,245	-26.63%
69	373	MH Deco Rectangular	110,000 L	179	378	15.42	3.20	11.11	90,391	16.31	5.09	11.95	45,967	-49.15%
70	386	MH Flood	110,000 L	975	378	12.96	3.20	11.11	239,467	13.05	5.09	11.95	212,238	-11.37%
71	389	MH Flood-Sportslighter	110,000 L	146	378	12.97	3.20	11.11	78,725	13.08	5.09	11.95	31,834	-59.56%
72	390	MH Deco Cube	38,000 L	1,143	159	17.27	2.82	4.67	284,465	17.45	4.37	5.03	299,283	5.21%
73	391	Bellalagro Metal Halide 175w Bronze Type III 120v	12,000 L	136	74	13.57	4.76	2.17	31,842	13.96	4.76	2.34	30,551	-4.05%
74	396	Deco PT MH Sanibel Dual	24,000 L	50	148	34.90	2.82	4.35	30,358	35.53	4.76	4.68	24,174	-20.37%
75	397	MH Post Top-Biscayne	12,000 L	423	74	14.74	3.14	2.17	92,686	14.84	4.76	2.34	99,490	7.34%
76	398	MH Deco Cube	110,000 L	545	378	20.14	3.20	11.11	203,039	20.50	5.09	11.95	167,359	-17.57%
77	399	MH Flood	38,000 L	902	159	11.32	2.82	4.67	161,962	11.95	4.37	5.03	176,648	9.07%
	Light Emitting Diode (LED)													
78	104	Sanibel Black Type III 4000K	0 L	1,438	17	17.55	1.39	0.50	326,931	16.53	2.04	0.54	320,444	-1.98%
79	106	Underground Sanibel	6,354 L	7,138	25	17.55	1.39	0.73	1,622,544	16.53	2.04	0.79	1,590,632	-1.97%
80	107	Underground Traditional Open	5,500 L	5,237	17	8.10	1.39	0.50	596,492	7.22	2.04	0.54	581,935	-2.44%
81	108	Underground Traditional w/Lens	3,908 L	4,277	17	8.30	1.39	0.50	497,432	6.95	2.04	0.54	461,403	-7.24%
82	109	Underground Acorn	3,230 L	2,930	25	17.42	1.39	0.73	661,579	16.29	2.04	0.79	644,483	-2.58%
83	111	Underground Mini Bell	4,332 L	3,056	18	14.93	1.39	0.53	598,602	14.80	2.04	0.57	617,556	3.17%
84	116	V Ventus	2,889 L	83	50	18.98	1.39	1.47	21,171	18.58	2.04	1.58	20,538	-2.99%
85	117	FWT Ventus	14,403 L	230	50	18.98	1.39	1.47	57,103	18.58	2.04	1.58	56,911	-0.34%
86	118	Ventus III	13,508 L	434	80	24.09	1.39	2.35	134,956	22.70	2.04	2.53	128,846	-4.53%
87	119	Shoebox Black III	20,333 L	193	80	24.09	1.39	2.35	61,268	23.31	2.04	2.53	58,711	-4.17%
88	120	K118 3K V Multiv UF	20,333 L	1,056	18	13.54	1.39	0.53	189,307	13.48	2.04	0.57	196,669	3.89%
89	121	Shoebox Bronze III	4,861 L	1,603	75	15.42	1.39	2.20	325,337	14.42	2.04	2.37	316,625	-2.68%
90	122	Shoebox Bronze IV	21,164 L	1,757	75	15.42	1.39	2.20	356,402	14.42	2.04	2.37	347,043	-2.63%
91	123	Shoebox Bronze V	20,555 L	998	75	15.42	1.39	2.20	203,297	14.42	2.04	2.37	197,125	-3.04%
92	124	Shoebox Black III	21,803 L	987	75	15.42	1.39	2.20	201,078	14.42	2.04	2.37	194,952	-3.05%
93	126	Shoebox Black IV FWT	21,164 L	1,509	75	15.42	1.39	2.20	306,375	14.42	2.04	2.37	298,058	-2.71%
94	127	Shoebox Black V	20,555 L	1,149	75	15.42	1.39	2.20	233,756	14.42	2.04	2.37	226,950	-2.91%
95	130	Monticello 3000 Kelvin	21,803 L	345	17	17.49	1.39	0.50	78,265	16.34	2.04	0.54	76,093	-2.78%
96	131	UG Roadway	4,430 L	89	23	7.54	1.39	0.68	9,725	8.37	2.04	0.73	11,118	14.32%
97	132	UG Roadway	4,600 L	187	46	8.42	1.39	1.35	22,759	9.75	2.04	1.45	26,457	16.25%
98	133	ATBO Roadway	9,200 L	12,936	17	4.29	1.39	0.50	881,820	4.51	2.04	0.54	1,016,770	15.30%
99	134	Underground ATBO Roadway	4,521 L	2,633	17	4.29	1.39	0.50	179,567	5.71	2.04	0.54	244,869	36.37%
100	136	Roadway	4,521 L	16,423	38	5.85	1.39	1.12	1,427,341	4.97	2.04	1.20	1,381,503	-3.21%
101	137	Underground Roadway	9,233 L	3,161	38	5.85	1.39	1.12	275,138	6.08	2.04	1.20	308,008	11.95%
102	138	Roadway	9,233 L	9,031	76	8.68	1.39	2.23	1,093,340	6.70	2.04	2.40	947,171	-13.37%
103	139	Underground Roadway	18,642 L	4,323	76	8.68	1.39	2.23	524,425	7.81	2.04	2.40	510,979	-2.56%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
104	141	Roadway	18,642 L	4,198	99	8.77	1.39	2.91	515,277	7.86	2.04	3.13	498,722	-3.21%
105	142	Underground Roadway	24,191 L	2,460	99	8.77	1.39	2.91	303,380	7.86	2.04	3.13	292,248	-3.67%
106	143	OH Black Roadway	24,191 L	293	76	8.68	1.39	2.23	37,440	6.70	2.04	2.40	30,730	-17.92%
107	144	UG Black Roadway	26,799 L	761	76	8.68	1.39	2.23	93,993	7.81	2.04	2.40	89,950	-4.30%
108	147	Roadway	26,799 L	8,883	51	5.92	1.39	1.50	780,135	5.03	2.04	1.61	753,634	-3.40%
109	148	Underground Roadway	12,642 L	4,354	51	5.92	1.39	1.50	382,851	6.13	2.04	1.61	426,866	11.50%
110	149	K118 3K V Multiv UF	12,642 L	11,018	17	13.54	1.39	0.50	1,974,087	13.07	2.04	0.54	1,997,784	1.20%
111	151	ATBS Roadway	4,946 L	23,258	17	4.07	1.39	0.50	1,523,966	3.88	2.04	0.54	1,652,248	8.42%
112	152	Area Refract OH	4,500 L	1,438	17	4.21	1.39	0.50	96,736	4.43	2.04	0.54	111,646	15.41%
113	153	Area UG	5,100 L	1,676	17	4.07	1.39	0.50	109,914	5.51	2.04	0.54	151,846	38.15%
114	154	Area Refract UG	5,400 L	105	17	4.21	1.39	0.50	7,158	5.63	2.04	0.54	9,664	35.01%
115	156	Shoebox Bronze IV FWT	5,100 L	1,283	147	23.30	1.39	4.32	387,748	20.33	2.04	4.65	344,409	-11.18%
116	157	Shoebox Bronze V	39,078 L	953	147	23.30	1.39	4.32	289,975	20.33	2.04	4.65	255,823	-11.78%
117	158	Shoebox Black IV FWT	43,317 L	509	147	23.30	1.39	4.32	158,427	20.33	2.04	4.65	136,636	-13.75%
118	159	Shoebox Black V	39,078 L	548	147	23.30	1.39	4.32	169,982	20.88	2.04	4.65	150,722	-11.33%
119	160	Monticello Black TIII 3000K	43,317 L	4,947	17	17.49	1.39	0.50	1,120,894	16.34	2.04	0.54	1,091,110	-2.66%
120	161	Roadway Black UG	4,646 L	446	99	8.77	1.39	2.91	57,833	7.86	2.04	3.13	52,985	-8.38%
121	163	Shoebox Pedestrian Bronze	31,599 L	11	17	13.66	1.39	0.50	2,089	13.20	2.04	0.54	2,012	-3.68%
122	164	Shoebox Pedestrian Black	3,130 L	276	17	13.66	1.39	0.50	49,948	13.20	2.04	0.54	50,475	1.06%
123	167	Underground Mitchell	3,130 L	2,613	19	18.24	1.39	0.56	615,646	16.98	2.04	0.60	596,391	-3.13%
124	168	Underground Mitchell w/Top Hat	5,186 L	4,130	19	18.24	1.39	0.56	972,990	16.98	2.04	0.60	942,631	-3.12%
125	169	Teardrop	4,336 L	394	52	23.60	1.39	1.53	119,107	19.75	2.04	1.64	103,023	-13.50%
126	171	Roadway Black UG Feed	8,472 L	100	17	4.45	1.39	0.50	7,110	6.62	2.04	0.54	10,392	46.16%
127	172	Roadway Black UG Feed	5,742 L	1,187	38	5.85	1.39	1.12	103,637	6.08	2.04	1.20	115,661	11.60%
128	173	Roadway Black UG Feed	12,748 L	1,497	51	5.92	1.39	1.50	132,235	6.13	2.04	1.61	146,766	10.99%
129	178	Teardrop Black	16,192 L	153	19	19.03	1.39	0.56	37,619	16.96	2.04	0.60	34,884	-7.27%
130	179	Roadway White OH	6,034 L	144	76	8.68	1.39	2.23	19,435	6.70	2.04	2.40	15,103	-22.29%
131	180	Roadway White UG	26,799 L	264	76	8.68	1.39	2.23	33,936	7.81	2.04	2.40	31,205	-8.05%
132	181	Sanibel	26,799 L	288	52	19.40	1.39	1.53	72,805	19.50	2.04	1.64	74,442	2.25%
133	182	Biscayne	10,820 L	2,456	21	15.03	1.39	0.62	484,086	15.56	2.04	0.66	518,707	7.15%
134	183	Clermont	4,655 L	403	52	23.64	1.39	1.53	122,000	21.82	2.04	1.64	115,387	-5.42%
135	184	ATBS Roadway, Overhead Feed	15,375 L	21,429	14	3.62	1.39	0.41	1,288,380	3.63	2.04	0.44	1,458,029	13.17%
136	185	ATBS Roadway, Underground Feed	4,195 L	871	14	3.62	1.39	0.41	52,433	5.15	2.04	0.44	75,150	43.32%
137	186	ATBS Roadway, Overhead Feed	4,195 L	3,442	24	4.35	1.39	0.71	237,289	4.55	2.04	0.76	272,193	14.71%
138	187	ATBS Roadway, Underground Feed	8,200 L	117	24	4.35	1.39	0.71	8,263	5.75	2.04	0.76	10,937	32.36%
139	191	Flood Overhead Feed	8,200 L	4,386	46	8.93	1.39	1.35	543,907	7.48	2.04	1.45	501,057	-7.88%
140	192	Flood Overhead Feed	13,729 L	2,331	91	14.47	1.39	2.67	446,552	11.81	2.04	2.88	387,412	-13.24%
141	193	Clermont	30,238 L	572	18	24.04	1.39	0.53	174,666	21.82	2.04	0.57	163,775	-6.24%
142	194	Flood Underground Feed	7,451 L	248	46	8.93	1.39	1.35	31,458	8.58	2.04	1.45	31,605	0.47%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
143	195	LED Flood Underground Feed	13,729 L	310	91	14.47	1.39	2.67	61,915	12.91	2.04	2.88	55,614	-10.18%
144	196	Amber Roadway Overhead	30,238 L	359	24	10.22	1.39	0.71	50,220	9.25	2.04	0.76	48,637	-3.15%
145	197	Amber Roadway Underground	4,133 L	7	24	10.22	1.39	0.71	1,180	10.35	2.04	0.76	1,041	-11.78%
146	198	Amber Roadway Overhead	4,133 L	297	38	12.45	1.39	1.12	49,836	10.66	2.04	1.20	45,263	-9.18%
147	199	Amber Roadway Underground	5,408 L	7	38	12.45	1.39	1.12	1,673	11.76	2.04	1.20	1,159	-30.72%
148	296	3K III Multiv F	5,408 L	4,822	51	5.92	1.39	1.50	423,904	5.03	2.04	1.61	409,098	-3.49%
149	297	3K III Multiv UG F	15,381 L	67	51	5.92	1.39	1.50	6,795	6.13	2.04	1.61	6,569	-3.33%
150	361	LED Roadway 1	15,381 L	185	33	15.27	1.39	0.97	37,369	7.17	2.04	1.04	20,446	-45.29%
151	362	LED Roadway 1	6,000 L	86	55	18.36	1.39	1.62	21,451	8.55	2.04	1.74	10,929	-49.05%
152	363	LED Shoebox Type 3 1	9,600 L	186	108	39.01	1.39	3.17	94,281	25.11	2.04	3.41	60,599	-35.73%
153	364	LED Shoebox Type 4 1	20,664 L	53	72	30.67	1.39	2.12	22,222	16.39	2.04	2.28	11,721	-47.25%
154	367	LED Shoebox Type 5 1	14,421 L	28	72	29.74	1.39	2.12	12,291	16.39	2.04	2.28	6,192	-49.62%
155	368	Sanibel	14,421 L	2,210	25	15.69	1.39	0.73	453,181	16.41	2.04	0.79	489,294	7.97%
156	369	Underground Biscayne	8,122 L	1,802	28	13.88	1.39	0.82	330,474	14.93	2.04	0.89	366,959	11.04%
157	103	60w LED Falcon Ridge	6,500 L	260	21	21.00	2.04	0.62	72,041	19.50	2.04	0.66	67,205	-6.71%
158	105	150w LED RW Blk T3 3	6,315 L	116	51	5.92	2.04	1.50	11,998	5.03	2.04	1.61	9,841	-17.98%
159	112	49w LED TrdClo 3000k	15,381 L	1,798	17	7.51	2.04	0.50	206,153	8.05	2.04	0.54	217,702	5.60%
160	114	421w LED Sbx Blk 3k	4,215 L	44	147	23.30	2.04	4.32	21,000	20.33	2.04	4.65	11,811	-43.76%
161	125	Flood Overhead Feed 130w Brz 3k	41,379 L	1,413	46	8.93	2.04	1.35	186,753	7.50	2.04	1.45	161,760	-13.38%
162	128	Flood Underground Feed 130w Brz 3k	16,436 L	41	46	8.93	2.04	1.35	6,142	8.61	2.04	1.45	5,240	-14.70%
163	162	284W LED ROADWAY BRONZE UG III	16,436 L	167	99	8.77	1.39	2.91	23,818	7.86	2.04	3.13	19,840	-16.70%
164	166	51W ENTERPRISE LED PT	31,599 L	187	18	16.53	2.04	0.53	41,786	13.95	2.04	0.57	35,882	-14.13%
165	174	150W LED ROADWAY GRAY 480v	4,500 L	20	51	5.92	1.39	1.50	2,672	4.97	2.04	1.61	1,682	-37.05%
166	176	216W LED ROADWAY GRAY III 480v	16,192 L	196	76	8.68	1.39	2.23	25,718	6.77	2.04	2.40	20,721	-19.43%
167	177	284W LED ROADWAY GRAY III 480v	26,799 L	55	99	8.77	1.39	2.91	10,163	6.83	2.04	3.13	5,854	-42.40%
168	188	Roadway OH Gray w/ Refractor	31,599 L	120	14	3.77	1.39	0.41	7,499	4.07	2.04	0.44	8,798	17.32%
169	189	Roadway UG Gray w/ Refractor	4,544 L	72	14	3.77	1.39	0.41	4,527	5.27	2.04	0.44	6,316	39.51%
170	190	220W LED SB BLK IV 3	4,544 L	125	75	15.42	2.04	2.20	28,170	14.42	2.04	2.37	24,690	-12.35%
171	200	284W LED RW BK III 3	23,061 L	560	99	8.77	2.04	2.91	76,100	6.76	2.04	3.13	59,136	-22.29%
172	201	Flood Overhead Feed 260w Brz 3k	31,599 L	649	91	16.57	2.04	2.67	147,850	11.81	2.04	2.88	107,864	-27.05%
173	202	LED Flood Underground Feed 260w Brz 3k	32,963 L	22	91	16.57	2.04	2.67	7,829	12.91	2.04	2.88	3,947	-49.59%
174	203	30W LED 3K BLK UG	32,963 L	10,615	10	6.29	2.04	0.29	1,061,110	6.86	2.04	0.32	1,133,682	6.84%
175	204	30W LED 3K BIS III	2,739 L	2,943	10	15.03	2.04	0.29	602,879	14.31	2.04	0.32	577,417	-4.22%
176	206	30W LED 3K BIS V	4,051 L	254	10	15.03	2.04	0.29	52,064	14.31	2.04	0.32	49,835	-4.28%
177	207	50W LED 3K FLOOD	4,050 L	116	17	7.85	2.04	0.50	13,869	6.54	2.04	0.54	11,943	-13.88%
178	208	50W LED 4K FLOOD	5,785 L	42	17	7.85	2.04	0.50	5,087	6.54	2.04	0.54	4,324	-14.99%
179	209	50W LED 4K SB IV BLK	5,940 L	26	17	9.38	2.04	0.50	3,665	8.56	2.04	0.54	3,307	-9.76%
180	211	50W LED 3K SB IV BLK	5,217 L	290	17	9.38	2.04	0.50	39,844	8.56	2.04	0.54	36,888	-7.42%
181	212	50W LED 4K SB IV RZ	4,933 L	6	17	9.38	2.04	0.50	924	8.56	2.04	0.54	763	-17.42%

FLORIDA PUBLIC SERVICE COMMISSION
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CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
182	213	50W LED 3K SB IV BRZ	5,217 L	2	17	9.38	2.04	0.50	376	8.56	2.04	0.54	254	-32.35%
183	214	50W LED 3K FLOOD UG	4,933 L	7	17	7.85	2.04	0.50	933	7.65	2.04	0.54	814	-12.74%
184	216	50W LED 3K FLOOD UG	5,785 L	6	17	7.85	2.04	0.50	814	7.64	2.04	0.54	697	-14.39%
185	217	280W LED RW IV GRAY	5,940 L	32	99	8.77	2.04	2.91	7,608	6.76	2.04	3.13	3,379	-55.58%
186	218	280W LED RW IV GRAY	31,358 L	22	99	8.77	2.04	2.91	6,311	6.76	2.04	3.13	2,323	-63.19%
187	219	280W LED RW IV BLK	31,358 L	1	99	8.77	2.04	2.91	3,587	6.76	2.04	3.13	106	-97.06%
188	221	280W LED RW IV BLK	31,358 L	6	99	8.77	2.04	2.91	4,235	6.76	2.04	3.13	634	-85.04%
189	222	150W LED RW IV GRAY	31,358 L	45	51	5.92	2.04	1.50	5,216	5.03	2.04	1.61	3,818	-26.81%
190	223	150W LED RW IV GRAY	16,461 L	8	51	5.92	2.04	1.50	1,682	5.03	2.04	1.61	679	-59.65%
191	224	60W LED BIS III	16,461 L	1,048	21	15.03	2.04	0.62	214,829	15.56	2.04	0.66	221,338	3.03%
192	226	110W AMBER RW OH	7,075 L	15	38	12.80	2.04	1.12	3,182	11.36	2.04	1.20	2,412	-24.20%
193	227	110W AMBER RD UG	5,325 L	6	38	12.80	2.04	1.12	1,579	12.46	2.04	1.20	1,044	-33.89%
194	228	50W LED OCA V BLK	5,325 L	1,159	17	8.28	2.04	0.50	143,633	8.73	2.04	0.54	149,789	4.29%
195	229	50W LED OMONT III 3K	6,582 L	492	17	17.42	2.04	0.50	114,994	16.29	2.04	0.54	108,220	-5.89%
196	231	70W LED ODAC III WHT	3,972 L	7	25	17.42	2.04	0.73	1,854	16.29	2.04	0.79	1,540	-16.94%
197	232	50W ODAC 1K III BL	6,207 L	66	17	18.92	2.04	0.50	16,702	17.54	2.04	0.54	15,507	-7.15%
198	233	50W OTRAD 1K III BL	1,568 L	124	17	10.18	2.04	0.50	18,285	10.22	2.04	0.54	18,243	-0.23%
199	234	50W SAN III 3K BLK	1,361 L	228	17	17.55	2.04	0.50	53,700	17.82	2.04	0.54	54,337	1.19%
200	236	50W LED SAN WHITE	5,810 L	5	17	17.55	2.04	0.50	1,277	17.82	2.04	0.54	1,192	-6.72%
201	237	50W ENTR III 3K	6,226 L	396	17	14.18	2.04	0.50	77,179	13.95	2.04	0.54	75,984	-1.55%
202	238	220W RW III 3K WHT	4,540 L	166	76	8.68	2.04	2.23	23,388	6.70	2.04	2.40	17,410	-25.56%
203	239	60W SAN QSM AMBER	26,799 L	100	21	20.47	2.04	0.62	27,168	18.09	2.04	0.66	24,156	-11.09%
204	241	50W CLER III QSM	1,953 L	798	18	24.04	2.04	0.53	249,857	21.77	2.04	0.57	228,005	-8.75%
205	242	150W CLER III QSM	14,215 L	270	52	24.04	2.04	1.53	85,454	21.77	2.04	1.64	77,144	-9.72%
206	244	50W SAN III QSM	6,226 L	502	17	17.55	2.04	0.50	118,112	16.40	2.04	0.54	111,083	-5.95%
207	246	50W SAN III 3K QSM	5,810 L	3,736	17	17.55	2.04	0.50	878,361	16.40	2.04	0.54	826,702	-5.88%
208	247	50W SAN III WHT QSM	6,226 L	21	17	17.55	2.04	0.50	5,039	16.40	2.04	0.54	4,647	-7.78%
209	248	50 SAN III WH 3K QSM	5,810 L	32	17	17.55	2.04	0.50	7,625	16.40	2.04	0.54	7,081	-7.13%
210	249	50 SBX IV BLK AMB	4,933 L	83	17	10.45	2.04	0.50	12,542	10.69	2.04	0.54	12,679	1.09%
211	251	50 MICRO II 3K OH	5,283 L	2,759	17	3.69	2.04	0.50	189,811	3.77	2.04	0.54	192,357	1.34%
212	252	50 MICRO II 3K UG	5,283 L	2,547	17	3.69	2.04	0.50	175,234	4.87	2.04	0.54	211,197	20.52%
213	253	50 MICRO III 3K OH	5,232 L	30,488	17	3.69	2.04	0.50	2,096,457	3.77	2.04	0.54	2,125,623	1.39%
214	254	50 MICRO III 3K UG	5,232 L	7,665	17	3.69	2.04	0.50	527,147	4.87	2.04	0.54	635,582	20.57%
215	255	50 MICRO V 3K OH	5,494 L	118	17	3.69	2.04	0.50	8,216	3.77	2.04	0.54	8,227	0.14%
216	256	50 MICRO V 3K UG	5,494 L	91	17	3.69	2.04	0.50	6,359	4.87	2.04	0.54	7,546	18.66%
217	257	50 MICRO III 3K UG	5,232 L	870	17	3.69	2.04	0.50	59,923	4.87	2.04	0.54	72,140	20.39%
218	259	50 MTCHR III 3K RBM	5,811 L	212	19	18.24	2.04	0.56	51,720	16.98	2.04	0.60	48,387	-6.44%
219	261	50MTCHTR III3K THRBM	5,464 L	384	19	18.24	2.04	0.56	93,578	16.98	2.04	0.60	87,644	-6.34%
220	263	50 MTCHR V 3K RBM	6,525 L	88	19	18.24	2.04	0.56	21,543	16.98	2.04	0.60	20,085	-6.77%

FLORIDA PUBLIC SERVICE COMMISSION
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CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
221	265	50MTCHTR V3K THRBM	5,449 L	6	19	18.24	2.04	0.56	1,588	16.98	2.04	0.60	1,369	-13.75%
222	266	110 RW III 3K B	12,748 L	55	38	5.85	2.04	1.12	5,718	4.97	2.04	1.20	4,627	-19.09%
223	267	420 SBX V 3K	45,868 L	3	147	23.30	2.04	4.32	8,533	20.33	2.04	4.65	805	-90.56%
224	268	150 RW BLK IV 3K UG	14,952 L	166	51	5.92	2.04	1.50	16,774	6.13	2.04	1.61	16,275	-2.98%
225	269	150 SBX BLK III	19,007 L	39	52	14.12	2.04	1.53	8,518	13.45	2.04	1.64	7,249	-14.89%
226	270	150 SBX BLK IV	18,460 L	130	52	14.12	2.04	1.53	26,164	13.45	2.04	1.64	24,164	-7.64%
227	271	150 SBX BLK V	18,580 L	64	52	14.12	2.04	1.53	13,366	13.45	2.04	1.64	11,896	-10.99%
228	272	40 COL BLK V 3K BOLL	1,007 L	33	14	19.32	2.04	0.41	8,527	15.43	2.04	0.44	6,918	-18.87%
229	273	40 WAS BLK V 3K BOLL	1,007 L	19	14	17.77	2.04	0.41	4,586	19.74	2.04	0.44	4,966	8.29%
230	274	150 ENT BLK V 3K	16,500 L	66	51	14.73	2.04	1.50	14,200	14.42	2.04	1.61	13,036	-8.19%
231	275	150 ENT BLK IV 3K	15,595 L	91	51	14.73	2.04	1.50	19,231	14.42	2.04	1.61	17,974	-6.53%
232	276	150 ENT BLK III 3K	15,091 L	111	51	14.73	2.04	1.50	23,256	14.42	2.04	1.61	21,925	-5.72%
233	277	220 ENT BLK V 3K	23,507 L	66	76	15.83	2.04	2.23	16,187	15.36	2.04	2.40	13,781	-14.86%
234	278	220 ENT BLK IV 3K	22,219 L	57	76	15.83	2.04	2.23	14,257	15.36	2.04	2.40	11,902	-16.52%
235	279	220 ENT BLK III 3K	21,502 L	61	76	15.83	2.04	2.23	15,115	15.36	2.04	2.40	12,737	-15.73%
236	280	220 RW IV GRAY	26,799 L	23	76	8.68	2.04	2.23	4,992	6.70	2.04	2.40	2,412	-51.68%
237	281	150 SAN III BLK4KQSM	16,160 L	51	52	17.55	2.04	1.53	12,944	16.40	2.04	1.64	11,285	-12.81%
238	282	130 RW AMB WHT IIIU	6,491 L	545	46	20.72	2.04	1.35	149,596	18.36	2.04	1.45	133,416	-10.82%
239	283	130 RW AMB WHT III0	6,491 L	75	46	20.72	2.04	1.35	21,229	17.26	2.04	1.45	17,370	-18.18%
240	284	130 RW AMB BLK III OH DOT	5,325 L	1	46	20.72	2.04	1.35	1,018	17.26	2.04	1.45	232	-77.26%
241	285	130 RW AMB BLK III UG DOT	5,325 L	1	46	20.72	2.04	1.35	1,018	18.36	2.04	1.45	245	-75.96%
242	286	50 VILLAGES BLK V 3K	3,918 L	313	17	13.54	2.04	0.50	58,620	13.93	2.04	0.54	59,983	2.32%
243	287	50 VILLAGES BLK IV 3K	4,364 L	60	17	13.54	2.04	0.50	11,320	13.93	2.04	0.54	11,498	1.58%
244	288	50W OTRAD 3K V BL	4,694 L	19	17	13.54	2.04	0.50	3,654	8.16	2.04	0.54	2,326	-36.36%
245	289	50 MICRO BLK II 3K UG	5,377 L	126	17	3.69	2.04	0.50	8,766	4.87	2.04	0.54	10,448	19.19%
246	290	50 MICRO BLK II 3K OH	5,377 L	116	17	3.69	2.04	0.50	8,078	3.77	2.04	0.54	8,088	0.12%
247	291	150 RW GRAY IV 3K OH	20,050 L	5	51	5.92	2.04	1.50	1,396	5.03	2.04	1.61	424	-69.60%
248	292	40 WATT 3K GRY II MULTIVF	4,711 L	18,292	11	3.62	2.04	0.32	1,242,435	4.11	2.04	0.35	1,349,950	8.65%
249	293	40 WATT 3K GRY II MULTIV UG F	4,711 L	254	11	3.62	2.04	0.32	17,294	5.31	2.04	0.35	22,403	29.54%
250	294	70 WATT 3K II MULTIV OH F	7,565 L	5,700	24	4.35	2.04	0.71	437,280	4.77	2.04	0.76	465,804	6.52%
251	295	70 WATT 3K II MULTIV UG F	7,565 L	35	24	4.35	2.04	0.71	2,888	5.97	2.04	0.76	3,364	16.48%
252	299	280W RDWY 3k WHT III UG	31,358 L	6	99	8.77	2.04	2.91	4,235	8.67	2.04	3.13	771	-81.79%
253	334	150 RW GRAY IV 3K UG	20,050 L	5	51	5.92	2.04	1.50	1,396	6.13	2.04	1.61	490	-64.88%
254	374	150 RW BLK III 3K OH	20,070 L	358	51	5.92	2.04	1.50	35,114	5.03	2.04	1.61	30,373	-13.50%
255	376	150 RW BLK IV 3K OH	20,050 L	15	51	5.92	2.04	1.50	2,351	5.03	2.04	1.61	1,273	-45.87%
256	377	220 RW GRY III 3K OH	31,493 L	109	76	8.68	2.04	2.23	16,056	6.70	2.04	2.40	11,432	-28.80%
257	378	220 RW GRY III 3K UG	31,493 L	89	76	8.68	2.04	2.23	13,483	7.81	2.04	2.40	10,520	-21.98%
258	379	220 RW GRY IV 3K OH	28,647 L	20	76	8.68	2.04	2.23	4,607	6.70	2.04	2.40	2,098	-54.46%
259	382	220 RW GRY IV 3K UG	28,647 L	4	76	8.68	2.04	2.23	2,548	7.81	2.04	2.40	473	-81.45%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
260	384	220 RW BLK III 3K UG	31,493 L	151	76	8.68	2.04	2.23	21,458	7.81	2.04	2.40	17,848	-16.82%
261	388	220 RW BLK IV 3K OH	28,647 L	14	76	8.68	2.04	2.23	3,835	6.70	2.04	2.40	1,468	-61.71%
262	600	220 RW BLK IV 3K UG	28,647 L	14	76	8.68	2.04	2.23	3,835	7.81	2.04	2.40	1,655	-56.85%
263	601	220 RW WHT III 3K UG	31,493 L	7	76	8.68	2.04	2.23	2,934	7.81	2.04	2.40	827	-71.80%
264	602	280 RW GRY III 3K OH	37,226 L	53	99	8.77	2.04	2.91	10,332	6.76	2.04	3.13	5,597	-45.83%
265	603	280 RW GRY III 3K UG	37,226 L	105	99	8.77	2.04	2.91	17,078	7.86	2.04	3.13	12,474	-26.96%
266	604	280 RW GRY IV 3K OH	34,106 L	98	99	8.77	2.04	2.91	16,170	6.76	2.04	3.13	10,349	-36.00%
267	605	280 RW GRY IV 3K UG	34,106 L	138	99	8.77	2.04	2.91	21,358	7.86	2.04	3.13	16,394	-23.24%
268	606	280 RW BLK III 3K OH	37,226 L	215	99	8.77	2.04	2.91	31,347	6.76	2.04	3.13	22,704	-27.57%
269	607	280 RW BLK IV 3K OH	34,106 L	210	99	8.77	2.04	2.91	30,698	6.76	2.04	3.13	22,176	-27.76%
270	608	280 RW BLK IV 3K UG	34,106 L	210	99	8.77	2.04	2.91	30,698	7.86	2.04	3.13	24,948	-18.73%
271	609	110 RW GRY III 3K UG	15,230 L	25	38	5.85	2.04	1.12	2,878	6.08	2.04	1.20	2,436	-15.35%
272	610	110 RW GRY III 3K OH	15,230 L	189	38	5.85	2.04	1.12	18,405	4.97	2.04	1.20	15,899	-13.62%
273	611	70 ODAC BLK III 3K	5,630 L	564	25	17.42	2.04	0.73	131,924	16.29	2.04	0.79	124,057	-5.96%
274	612	70 ODAC WHT III 3K	5,630 L	44	25	17.42	2.04	0.73	10,494	16.29	2.04	0.79	9,678	-7.77%
275	614	150CLERBLKIII3KQSM	13,547 L	14	52	24.04	2.04	1.53	5,336	22.31	2.04	1.64	4,091	-23.34%
276	616	50 MB BLK III 3K	4,679 L	6	18	14.93	2.04	0.53	1,336	14.04	2.04	0.57	1,158	-13.36%
277	617	50 OTRAD BLK III 3K	4,309 L	228	17	8.10	2.04	0.50	27,845	8.32	2.04	0.54	28,345	1.80%
278	618	150 SAN III BLK3KQSM	16,278 L	168	52	17.55	2.04	1.53	40,448	15.78	2.04	1.64	35,925	-11.18%
279	619	50 TD BLK III 3K	5,751 L	2	19	19.03	2.04	0.56	633	17.63	2.04	0.60	472	-25.46%
280	620	150 TD BLK III 3K	14,652 L	84	52	23.60	2.04	1.53	26,800	21.41	2.04	1.64	23,638	-11.80%
281	629	50 COBRA GRY II 3K OH	5,487 L	126	17	5.13	2.04	0.50	10,943	3.77	2.04	0.54	8,785	-19.72%
282	630	50 COBRA GRY II 3K UG	5,487 L	169	17	5.13	2.04	0.50	14,643	4.87	2.04	0.54	14,013	-4.30%
283	631	50 COBRA GRY III 3K OH	5,378 L	108	17	5.13	2.04	0.50	9,394	3.77	2.04	0.54	7,530	-19.85%
284	632	50 COBRA GRY III 3K UG	5,378 L	152	17	5.13	2.04	0.50	13,180	4.87	2.04	0.54	12,604	-4.37%
285	633	50 COBRA GRY V 3K OH	5,428 L	110	17	5.13	2.04	0.50	9,566	3.77	2.04	0.54	7,669	-19.83%
286	634	50 COBRA GRY V 3K UG	5,428 L	63	17	5.13	2.04	0.50	5,523	4.87	2.04	0.54	5,224	-5.41%
287	635	150 SBX BLK III 3K	17,970 L	183	52	14.12	2.04	1.53	36,442	13.45	2.04	1.64	34,016	-6.66%
288	636	150 SBX BLK IV 3K	17,452 L	137	52	14.12	2.04	1.53	27,522	13.45	2.04	1.64	25,466	-7.47%
289	637	150 SBX BLK V 3K	18,513 L	28	52	14.12	2.04	1.53	6,384	13.45	2.04	1.64	5,205	-18.48%
290	638	220 SBX BLK III 3K	23,744 L	224	76	15.42	2.04	2.23	48,966	14.42	2.04	2.40	44,244	-9.64%
291	639	220 SBX BLK V 3K	24,461 L	43	76	15.42	2.04	2.23	11,043	14.42	2.04	2.40	8,493	-23.09%
292	640	30 OTC BLK III 3K	3,493 L	1,438	10	6.28	2.04	0.29	143,605	6.75	2.04	0.32	151,680	5.62%
293	641	110 RW GRY IV UG	15,950 L	104	38	5.85	2.04	1.12	10,357	6.08	2.04	1.20	10,134	-2.16%
294	642	110 RW GRY IV OH	15,950 L	51	38	5.85	2.04	1.12	5,339	4.97	2.04	1.20	4,290	-19.65%
295	643	110 RW GRY IV 3K UG	15,230 L	124	38	5.85	2.04	1.12	12,251	6.08	2.04	1.20	12,083	-1.38%
296	644	110 RW GRY IV 3K OH	15,230 L	98	38	5.85	2.04	1.12	9,789	4.97	2.04	1.20	8,244	-15.79%
297	645	110 RW BLK IV UG	15,950 L	66	38	5.85	2.04	1.12	6,760	6.08	2.04	1.20	6,431	-4.86%
298	646	110 RW BLK IV OH	15,950 L	41	38	5.85	2.04	1.12	4,393	4.97	2.04	1.20	3,449	-21.48%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
299	647	110 RW BLK IV 3K UG	15,230 L	268	38	5.85	2.04	1.12	25,885	6.08	2.04	1.20	26,114	0.88%
300	648	110 RW BLK IV 3K OH	15,230 L	80	38	5.85	2.04	1.12	8,085	4.97	2.04	1.20	6,730	-16.77%
301	649	150 SBX BRZ 3K III	17,970 L	254	52	14.12	2.04	1.53	50,210	13.45	2.04	1.64	47,214	-5.97%
302	650	150 SBX BRZ 3K V	18,513 L	112	52	14.12	2.04	1.53	22,674	13.45	2.04	1.64	20,819	-8.18%
303	651	150 SBX BRZ 3K IV	17,452 L	79	52	14.12	2.04	1.53	16,274	13.45	2.04	1.64	14,685	-9.77%
304	652	150 SBX BRZ III	19,007 L	155	52	14.12	2.04	1.53	31,012	13.45	2.04	1.64	28,811	-7.10%
305	653	150 SBX BRZ IV	18,460 L	96	52	14.12	2.04	1.53	19,571	13.45	2.04	1.64	17,844	-8.82%
306	654	150 SBX BRZ V	18,580 L	72	52	14.12	2.04	1.53	14,917	13.45	2.04	1.64	13,383	-10.28%
	Receptacles													
307	672	HOLIDAY REC RISER		336	9	3.12	-	0.26	12,608	3.06	1.13	0.28	16,894	34.00%
308	673	HOLIDAY REC BRKT TOP BLK		1	9	3.97	-	0.26	76	3.84	1.13	0.28	60	-21.24%
309	674	HOLIDAY REC BRKT TOP GRAY		-	9	3.97	-	0.26	28	3.84	1.13	0.28	-	-100.00%
310	675	HOLIDAY REC BRKT TOP WHT		-	9	3.97	-	0.26	28	3.84	1.13	0.28	-	-100.00%
311	676	HOLIDAY REC FESTOON BLK		26	9	4.01	-	0.26	1,279	4.32	1.13	0.28	1,700	32.93%
312	677	HOLIDAY REC FESTOON GRAY		1	9	4.01	-	0.26	76	4.32	1.13	0.28	65	-14.17%
313	678	HOLIDAY REC FESTOON WHT		2	9	3.15	-	0.26	104	4.32	1.13	0.28	131	26.16%
314	679	HOLIDAY REC BRKT POST TOP BLK		37	9	3.99	-	0.26	1,800	3.92	1.13	0.28	2,242	24.59%
315	680	HOLIDAY REC BRKT POST TOP WHT		-	9	3.99	-	0.26	28	3.92	1.13	0.28	-	-100.00%
316	681	HOLIDAY REC BRKT TOP DUAL BLK		-	9	5.17	-	0.26	28	5.15	1.13	0.28	-	-100.00%
317	682	HOLIDAY REC BRKT TOP DUAL GRAY		-	9	5.16	-	0.26	28	5.15	1.13	0.28	-	-100.00%
318	683	HOLIDAY REC BRKT TOP DUAL WHT		-	9	5.16	-	0.26	28	5.15	1.13	0.28	-	-100.00%
319	684	HOLIDAY REC BRKT POST TOP DUAL BLK		-	9	5.22	-	0.26	28	5.12	1.13	0.28	-	-100.00%
320	685	HOLIDAY REC BRKT POST TOP DUAL WHT		-	9	5.22	-	0.26	28	5.12	1.13	0.28	-	-100.00%
	Other Facilities													
321	404	35' Deco Concrete – Mariner		679	N/A	12.66	N/A	N/A	103,154	11.98	N/A	N/A	97,613	-5.37%
322	405	Concrete, 30/35'		111,514	N/A	8.11	N/A	N/A	10,852,542	6.68	N/A	N/A	8,938,962	-17.63%
323	406	16' Deco Conc – Single Sanibel		4,346	N/A	14.20	N/A	N/A	740,558	11.23	N/A	N/A	585,667	-20.92%
324	407	16' Decon Conc – Double Sanibel		191	N/A	12.31	N/A	N/A	28,215	11.95	N/A	N/A	27,389	-2.92%
325	408	26' Aluminum DOT Style Pole		1,041	N/A	17.35	N/A	N/A	216,736	15.71	N/A	N/A	196,249	-9.45%
326	409	36' Aluminum DOT Style Pole		487	N/A	25.40	N/A	N/A	148,438	22.35	N/A	N/A	130,613	-12.01%
327	410	Concrete, 15' 1		740	N/A	2.31	N/A	N/A	20,513	7.43	N/A	N/A	65,978	221.65%
328	411	16' Octagonal Conc 1		67	N/A	10.46	N/A	N/A	8,410	9.92	N/A	N/A	7,976	-5.16%
329	412	32' Octagonal Deco Concrete		781	N/A	17.77	N/A	N/A	166,540	15.88	N/A	N/A	148,827	-10.64%
330	413	25' Tenon Top Concrete		79	N/A	7.77	N/A	N/A	7,366	6.28	N/A	N/A	5,953	-19.18%
331	414	13' Deco Conc St James		201	N/A	18.36	N/A	N/A	44,284	14.88	N/A	N/A	35,891	-18.95%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
332	415	Concrete, Curved 1	517	N/A	2.14	N/A	N/A	13,277	6.24	N/A	N/A	38,713	191.59%
333	416	23' Deco Conc Vic II Bronze	391	N/A	19.08	N/A	N/A	89,523	12.47	N/A	N/A	58,509	-34.64%
334	418	35' Tenon Top Black Concrete	1,369	N/A	20.56	N/A	N/A	337,760	18.13	N/A	N/A	297,840	-11.82%
335	420	Wood, 30/35'	65,041	N/A	4.32	N/A	N/A	3,371,725	3.60	N/A	N/A	2,809,771	-16.67%
336	421	Promenade 25' Black Direct Buried	416	N/A	13.49	N/A	N/A	67,342	13.36	N/A	N/A	66,693	-0.96%
337	425	Wood, 14' Laminated 1	839	N/A	1.07	N/A	N/A	10,773	5.29	N/A	N/A	53,260	394.39%
338	428	Deco Fiberglass, 35', Bronze, Reinforced 1	144	N/A	9.60	N/A	N/A	16,589	10.58	N/A	N/A	18,282	10.21%
339	429	Deco Fiberglass, 41', Bronze, Reinforced 1	287	N/A	20.25	N/A	N/A	69,741	19.04	N/A	N/A	65,574	-5.98%
340	430	Fiberglass, 14', Black 1	15,169	N/A	5.21	N/A	N/A	948,366	5.63	N/A	N/A	1,024,818	8.06%
341	431	Deco Fiberglass, 41', Bronze 1	1,308	N/A	13.36	N/A	N/A	209,699	12.62	N/A	N/A	198,084	-5.54%
342	432	Deco Fiberglass, 35', Bronze, Anchor Base 1	14	N/A	9.70	N/A	N/A	1,630	19.48	N/A	N/A	3,273	100.82%
343	433	Deco Fiberglass, 35', Bronze 1	385	N/A	8.64	N/A	N/A	39,917	8.22	N/A	N/A	37,976	-4.86%
344	434	Deco Fiberglass, 20', Black, Deco Base 1	180	N/A	5.28	N/A	N/A	11,405	7.28	N/A	N/A	15,725	37.88%
345	435	Aluminum, Type A 1	85	N/A	2.95	N/A	N/A	3,009	12.74	N/A	N/A	12,995	331.86%
346	436	Deco Fiberglass, 16', Black, Fluted 1	1,913	N/A	8.74	N/A	N/A	200,635	9.77	N/A	N/A	224,280	11.78%
347	437	Fiberglass, 16', Black, Fluted, Dual Mount 1	331	N/A	15.53	N/A	N/A	61,685	16.64	N/A	N/A	66,094	7.15%
348	438	Deco Fiberglass, 20', Black 1	7,942	N/A	2.62	N/A	N/A	249,696	5.53	N/A	N/A	527,031	111.07%
349	439	Black Fiberglass 16'	346	N/A	13.42	N/A	N/A	55,720	12.31	N/A	N/A	51,111	-8.27%
350	440	Aluminum, Type B 1	228	N/A	15.38	N/A	N/A	42,080	14.50	N/A	N/A	39,672	-5.72%
351	441	15' Black Aluminum	16,027	N/A	3.99	N/A	N/A	767,373	4.10	N/A	N/A	788,528	2.76%
352	445	Aluminum, Type C 1	60	N/A	6.42	N/A	N/A	4,622	12.27	N/A	N/A	8,834	91.12%
353	446	Deco Fiberglass, 30', Bronze 1	218	N/A	7.57	N/A	N/A	19,803	7.22	N/A	N/A	18,888	-4.62%
354	447	Deco Fiberglass, 35', Silver, Anchor Base 1	222	N/A	10.60	N/A	N/A	28,238	11.57	N/A	N/A	30,822	9.15%
355	448	Deco Fiberglass, 41', Silver 1	491	N/A	8.06	N/A	N/A	47,490	12.62	N/A	N/A	74,357	56.58%
356	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base 1	127	N/A	10.04	N/A	N/A	15,301	9.52	N/A	N/A	14,508	-5.18%
357	450	Concrete, 1/2 Special	151	N/A	1.75	N/A	N/A	3,171	4.17	N/A	N/A	7,556	138.29%
358	451	Concrete 40/45 T2	225	N/A	12.90	N/A	N/A	34,830	11.27	N/A	N/A	30,429	-12.64%
359	452	Aluminum Breakaway Pole, 36'	5	N/A	13.41	N/A	N/A	805	15.23	N/A	N/A	914	13.57%
360	454	OAL Promenade Receptable Pole, 35'	1,076	N/A	20.56	N/A	N/A	265,471	18.13	N/A	N/A	234,095	-11.82%
361	455	Steel, Type A 1	3	N/A	1.84	N/A	N/A	66	14.85	N/A	N/A	535	707.07%
362	456	Promenade 29' Black Direct Buried	111	N/A	17.20	N/A	N/A	22,910	15.36	N/A	N/A	20,460	-10.70%
363	460	Steel, Type B 1	4	N/A	1.97	N/A	N/A	95	14.85	N/A	N/A	713	653.81%
364	461	16' Vic II Brnz	214	N/A	12.49	N/A	N/A	32,074	11.12	N/A	N/A	28,556	-10.97%
365	464	35' Bronze Promenade Special St Joe	15	N/A	20.56	N/A	N/A	3,701	16.66	N/A	N/A	2,999	-18.97%
366	465	Steel, Type C 1	17	N/A	2.76	N/A	N/A	563	14.85	N/A	N/A	3,029	438.04%
367	466	16' Deco Con Vic II – Dual Mount	962	N/A	12.49	N/A	N/A	144,185	14.35	N/A	N/A	165,656	14.89%
368	467	16' Deco Conc Washington – Dual	835	N/A	13.29	N/A	N/A	133,166	14.97	N/A	N/A	149,999	12.64%
369	468	16' Deco Conc Colonial – Dual Mount	404	N/A	10.56	N/A	N/A	51,195	13.28	N/A	N/A	64,381	25.76%
370	469	35' Tenon Top Quad Flood Mount	19	N/A	8.36	N/A	N/A	1,906	8.83	N/A	N/A	2,013	5.62%

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
371	470	45' Tenon Top Quad Flood Mount	14	N/A	11.81	N/A	N/A	1,984	12.27	N/A	N/A	2,061	3.90%
372	471	22' Deco Concrete	1,484	N/A	14.25	N/A	N/A	253,764	12.42	N/A	N/A	221,175	-12.84%
373	472	22' Deco Conc Single Sanibel	8,102	N/A	14.25	N/A	N/A	1,385,442	11.78	N/A	N/A	1,145,299	-17.33%
374	473	22' Deco Conc Double Sanibel	744	N/A	14.25	N/A	N/A	127,224	14.49	N/A	N/A	129,367	1.68%
375	474	22' Deco Conc Double Mount	201	N/A	14.25	N/A	N/A	34,371	14.99	N/A	N/A	36,156	5.19%
376	476	25' Tenon Top Bronze Concrete	1,842	N/A	14.85	N/A	N/A	328,244	13.02	N/A	N/A	287,794	-12.32%
377	477	30' Tenon Top Bronze Concrete	1,122	N/A	17.20	N/A	N/A	231,581	15.36	N/A	N/A	206,807	-10.70%
378	478	35' Tenon Top Bronze Concrete	3,443	N/A	18.99	N/A	N/A	784,591	19.01	N/A	N/A	785,417	0.11%
379	479	41' Tenon Top Bronze Concrete	436	N/A	21.00	N/A	N/A	109,872	20.67	N/A	N/A	108,145	-1.57%
380	480	Wood, 40/45'	1,360	N/A	5.91	N/A	N/A	96,451	4.68	N/A	N/A	76,378	-20.81%
381	481	30' Tenon Top Concrete, Single Flood Mount	49	N/A	7.97	N/A	N/A	4,686	7.15	N/A	N/A	4,204	-10.29%
382	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	58	N/A	7.97	N/A	N/A	5,547	8.01	N/A	N/A	5,575	0.50%
383	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	5	N/A	11.81	N/A	N/A	709	11.63	N/A	N/A	698	-1.52%
384	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	34	N/A	11.81	N/A	N/A	4,818	11.68	N/A	N/A	4,765	-1.10%
385	485	Concrete, 40/45'	880	N/A	12.90	N/A	N/A	136,224	10.66	N/A	N/A	112,570	-17.36%
386	486	Tenon Style Concrete 46' Single Flood Mount	15	N/A	11.81	N/A	N/A	2,126	10.83	N/A	N/A	1,949	-8.30%
387	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	32	N/A	8.22	N/A	N/A	3,156	8.19	N/A	N/A	3,145	-0.36%
388	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	147	N/A	8.22	N/A	N/A	14,500	8.24	N/A	N/A	14,535	0.24%
389	489	35' Tenon Top Concrete, Single Flood Mount	204	N/A	8.22	N/A	N/A	20,123	7.39	N/A	N/A	18,091	-10.10%
390	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	6	N/A	7.97	N/A	N/A	574	7.95	N/A	N/A	572	-0.25%
391	492	16' Smooth Decorative Concrete/The Colonial	41,184	N/A	10.56	N/A	N/A	5,218,836	9.79	N/A	N/A	4,838,296	-7.29%
392	493	19' White Aluminum 1	130	N/A	22.87	N/A	N/A	35,677	21.48	N/A	N/A	33,509	-6.08%
393	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	829	N/A	11.81	N/A	N/A	117,486	10.83	N/A	N/A	107,737	-8.30%
394	495	Dual Mount 20' Fiberglass1	1	N/A	5.27	N/A	N/A	63	7.28	N/A	N/A	87	38.14%
395	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	1,329	N/A	7.97	N/A	N/A	127,106	7.15	N/A	N/A	114,028	-10.29%
396	497	16' Decorative Concrete w/decorative base/The Washington	12,279	N/A	12.13	N/A	N/A	1,787,331	11.67	N/A	N/A	1,719,551	-3.79%
397	498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	4,701	N/A	8.22	N/A	N/A	463,707	7.39	N/A	N/A	416,885	-10.10%
398	499	16' Decorative Concrete-Vic II	33,220	N/A	12.49	N/A	N/A	4,979,014	11.12	N/A	N/A	4,432,877	-10.97%
399	504	Promenade Black 41ft	5	N/A	21.00	N/A	N/A	1,260	20.67	N/A	N/A	1,240	-1.57%
400	506	Promenade Black 30FT	496	N/A	19.38	N/A	N/A	115,350	16.14	N/A	N/A	96,065	-16.72%
401	507	22FT WHITE DECO CONC MARINER	1	N/A	9.37	N/A	N/A	112	9.58	N/A	N/A	115	2.24%
402	509	AL AB 26FT BLK 10FT BWY	1	N/A	38.08	N/A	N/A	457	17.48	N/A	N/A	210	-54.10%
403	510	AL AB 26FT BLK 12FT BWY	1	N/A	39.42	N/A	N/A	473	17.48	N/A	N/A	210	-55.66%
404	511	AL AB 36FT BLK 10FT BWY	24	N/A	48.63	N/A	N/A	14,005	28.33	N/A	N/A	8,159	-41.74%
405	512	AL AB 36FT BLK 12FT BWY	1	N/A	49.99	N/A	N/A	600	28.33	N/A	N/A	340	-43.33%
406	515	AL DB 30FT BLK HUB BWY DBL10FTBRKT	1	N/A	27.20	N/A	N/A	326	19.46	N/A	N/A	234	-28.46%
407	517	AL DB 30FT SAT HUB BWY DBL10FTBRKT	6	N/A	26.27	N/A	N/A	1,891	21.54	N/A	N/A	1,551	-18.01%
408	519	HOLIDAY REC RISER1	161	N/A	3.12	N/A	N/A	6,028	2.61	N/A	N/A	5,043	-16.35%
409	520	HOLIDAY REC BRKT TOP BLK1	1	N/A	3.97	N/A	N/A	48	3.28	N/A	N/A	39	-17.38%

FLORIDA PUBLIC SERVICE COMMISSION
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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25
Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
410	521	HOLIDAY REC BRKT TOP GRAY1	-	N/A	3.97	N/A	N/A	-	3.28	N/A	N/A	-	#DIV/0!
411	522	HOLIDAY REC BRKT TOP WHT1	-	N/A	3.97	N/A	N/A	-	3.28	N/A	N/A	-	#DIV/0!
412	523	HOLIDAY REC FESTOON BLK1	24	N/A	4.01	N/A	N/A	1,155	3.69	N/A	N/A	1,063	-7.98%
413	524	HOLIDAY REC FESTOON GRAY1	1	N/A	4.01	N/A	N/A	48	3.69	N/A	N/A	44	-7.98%
414	525	HOLIDAY REC FESTOON WHT1	4	N/A	3.15	N/A	N/A	151	3.69	N/A	N/A	177	17.14%
415	526	HOLIDAY REC BRKT POST TOP BLK1	56	N/A	3.99	N/A	N/A	2,681	3.35	N/A	N/A	2,251	-16.04%
416	527	HOLIDAY REC BRKT POST TOP WHT1	-	N/A	3.99	N/A	N/A	-	3.35	N/A	N/A	-	#DIV/0!
417	528	HOLIDAY REC BRKT TOP DUAL BLK1	-	N/A	5.17	N/A	N/A	-	4.40	N/A	N/A	-	#DIV/0!
418	529	HOLIDAY REC BRKT TOP DUAL GRAY1	-	N/A	5.16	N/A	N/A	-	4.40	N/A	N/A	-	#DIV/0!
419	530	HOLIDAY REC BRKT TOP DUAL WHT1	-	N/A	5.16	N/A	N/A	-	4.40	N/A	N/A	-	#DIV/0!
420	531	HOLIDAY REC BRKT POST TOP DUAL BLK1	-	N/A	5.22	N/A	N/A	-	4.37	N/A	N/A	-	#DIV/0!
421	532	HOLIDAY REC BRKT POST TOP DUAL WHT1	-	N/A	5.22	N/A	N/A	-	4.37	N/A	N/A	-	#DIV/0!
422	533	22FT BLACK COLONIAL 6" TENON QSM	1,059	N/A	16.16	N/A	N/A	205,361	13.25	N/A	N/A	168,381	-18.01%
423	534	22FT WHITE COLONIAL 6" TENON QSM	1	N/A	14.73	N/A	N/A	177	12.19	N/A	N/A	146	-17.24%
424	535	AL DIRECT BURIED 21FT BLK 3IN TENON	1	N/A	6.98	N/A	N/A	84	6.32	N/A	N/A	76	-9.46%
425	536	COLONIAL CTE 16FT 6T QSM	378	N/A	12.37	N/A	N/A	56,110	9.83	N/A	N/A	44,589	-20.53%
426	537	AL AB 37FT SAT DOT	1	N/A	18.03	N/A	N/A	216	16.20	N/A	N/A	194	-10.15%
427	539	AL DB 30FT SAT HUB BWY 10BKT	1	N/A	25.09	N/A	N/A	301	19.84	N/A	N/A	238	-20.92%
428	541	AL DB 30FT SAT HUB BWY 12BKT	1	N/A	24.66	N/A	N/A	296	20.17	N/A	N/A	242	-18.21%
429	543	AL AB 36FT SAT BWY 10ARM	373	N/A	20.82	N/A	N/A	93,190	26.60	N/A	N/A	119,062	27.76%
430	544	WASH CTE 25FT BLK	75	N/A	21.20	N/A	N/A	19,080	16.73	N/A	N/A	15,057	-21.08%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA, LLC
DOCKET NO. 20240025-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

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Witness: Chatelain

CALCULATION OF REVENUE: LIGHTING SCHEDULE LS-1

Line No.	Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
							$ 96,541,421				$ 95,801,318	-0.77%
	TOTAL ALL LIGHTING TYPES						$ 96,541,421	**TOTAL ALL LIGHTING TYPES**			$ 95,801,318	
	FACILITIES CHARGES	FIXTURES					$ 48,212,306	FACILITIES CHARGES	FIXTURES		$ 47,512,144	-1.45%
	FACILITIES CHARGES	POLES					$ 36,508,901	FACILITIES CHARGES	POLES		$ 32,790,493	-10.18%
	MAINTENANCE	FIXTURES					$ 11,051,205	MAINTENANCE	FIXTURES		$ 15,255,886	38.05%
	NON-FUEL ENERGY	FIXTURES					$ 769,010	NON-FUEL ENERGY	FIXTURES		$ 827,168	7.56%

Supporting Schedules: E-14F

Schedule E-14 PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20240025-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/25

Witness: Chatelain

This schedule includes all Tariff Sheets of those Rate Schedules and Standard Contract Forms which are proposed to be changed.
Proposed changes are highlighted in legislative format.

Unit Charges / Cost Data are provided in the following attachments:

Attachment A - Summary of Unit Charges and Unit Cost Data by Rate Class

Attachment B - Development of Residential and General Service Customer Charges

Attachment C - Development of Time of Use Billing Determinants

Attachment D - Development of Standby Service Rate Charges

Attachment E - Development of Customer Charge Unit Costs for Non-Residential Classes

Attachment F - Development of Monthly Fixed Charge Rate for Lighting Facilities

Attachment G - Development of Premium Distribution Service Charges

Attachment H - Unitized Cost of Service: Summary of Residential Unit Cost Methodology for Optional Company Offered Load Control Programs

Supporting Schedules:

Recap Schedules:

DUKE ENERGY FLORIDA
DOCKET NO. 20240025-EI
MFR Schedule E-14
Attachment A
__X__ Projected Test Year Ended 12/31/25

Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
1	**RS-1**	Customer Charge - $ per Line of Billing						
2	**RST-1**	Standard	$	12.89	13.76	12.89	E-14B	Set to meet revenue requirements
3	**RSL-1**	Time of Use						
4	**RSL-2**	Single & Three Phase	$	12.89	13.76	12.89	E-14B	Set to RS-1 Standard
5								
6		Energy Charge						
7		Two-Tiered Rate						
8		0 - 1,000 kWh (Winter)	¢/kWh	7.919	8.396	8.945	E-14B	Set to meet revenue requirements with seasonal differentiation
9		Over 1,000 kWh (Winter)	¢/kWh	9.088	9.824	10.388	E-14B	Set to meet revenue requirements with seasonal differentiation
10		0 - 1,000 kWh (Non-Winter)	¢/kWh	6.830	7.372	7.403	E-14B	Set to meet revenue requirements with seasonal differentiation
11		Over 1,000 kWh (Non-Winter)	¢/kWh	7.730	8.108	8.138	E-14B	Set to meet revenue requirements with seasonal differentiation
12		Time of Use - On Peak	¢/kWh	9.138	10.637	11.085	E-14C	Set to meet revenue requirements with proposed TOU design
13		Time of Use - Off Peak	¢/kWh	7.584	7.879	8.211	E-14C	Set to meet revenue requirements with proposed TOU design
14		Time of Use - Discount	¢/kWh	4.345	4.780	4.981	E-14C	Set to meet revenue requirements with proposed TOU design
15								
16		EV Off-Peak Charging Credit	$	10.00	7.50	6.71	EV Off-Pk	Set to reasonable credit for 2025/2026/2027 to limit changes from year to year
17								
18								
19	**GS-1,**	Customer Charge - $ per Line of Billing						
20	**GST-1**	Standard						
21		Unmetered	$	9.05	9.90	9.90	E-14E	Set to unit cost
22		Secondary	$	16.02	17.23	14.02	E-14E	Set to meet revenue requirements in alignment with class increase
23		Primary	$	202.59	217.89	73.75	E-14E	Set to meet revenue requirements in alignment with class increase
24		Transmission	$	999.30	1,074.76	406.50	E-14E	Set to meet revenue requirements in alignment with class increase
25		Time of Use						
26		Secondary	$	16.02	17.23	14.02	E-14E	Set to GS-1 Standard
27		Primary	$	202.59	217.89	73.75	E-14E	Set to GS-1 Standard
28		Transmission	$	999.30	1,074.76	406.50	E-14E	Set to GS-1 Standard
29								
30		Energy Charge						
31		Standard	¢/kWh	7.332	7.937	6.884	E-14B	Set to meet revenue requirements
32		Time of Use - On Peak	¢/kWh	9.210	11.471	11.451	E-14C	Set to meet revenue requirements with proposed TOU design
33		Time of Use - Off Peak	¢/kWh	8.578	8.578	8.482	E-14C	Set to meet revenue requirements with proposed TOU design
34		Time of Use - Discount	¢/kWh	4.806	5.616	5.606	E-14C	Set to meet revenue requirements with proposed TOU design
35								
36		Premium Distribution Charge	¢/kWh	1.385	1.447	1.447	E-14G	Set to reflect COS
37								
38		Meter Voltage Adjustment - % of Demand & Energy Charges						
39		Primary	%	1.0%	1.0%			No Change
40		Transmission	%	2.0%	2.0%			No Change
41								
42		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
43								
44	**GS-2**	Customer Charge - $ per Line of Billing						
45		Standard						
46		Unmetered	$	9.33	10.04	9.98	E-6b	Set to meet revenue requirements
47		Metered	$	16.51	17.84	24.65	E-6b	Set to meet revenue requirements
48								
49		Energy Charge						
50		Standard	¢/kWh	2.827	3.047	4.310	E-6b	Set to meet revenue requirements
51								
52		Premium Distribution Charge	¢/kWh	0.245	0.305	0.305	E-14G	Set to reflect COS
53								
54								
55	**GSD-1**	Customer Charge - $ per Line of Billing						
56	**GSDT-1**	Standard						
57		Secondary	$	16.51	17.75	18.56	E-14E	Set to meet revenue requirements
58		Primary	$	208.75	224.39	147.39	E-14E	Set to meet revenue requirements
59		Transmission	$	1,029.65	1,106.80	345.77	E-14E	Set to meet revenue requirements
60		Time of Use						
61		Secondary	$	16.51	17.75	18.56	E-14E	Set to GSD-1
62		Primary	$	208.75	224.39	147.39	E-14E	Set to GSD-1
63		Transmission	$	1,029.65	1,106.80	345.77	E-14E	Set to GSD-1
64								
65		Demand Charge						
66		Standard	$/kW	7.00	7.73	17.55	E-6b	Set to meet revenue requirements
67		Time of Use						
68		Base	$/kW	2.19	2.71	2.67	E-14C	Set to meet revenue requirements with proposed TOU design
69		On Peak	$/kW	1.27	2.12	2.09	E-14C	Set to meet revenue requirements with proposed TOU design
70		Mid Peak	$/kW	4.44	3.83	3.77	E-14C	Set to meet revenue requirements with proposed TOU design
71		Delivery Voltage Credits						
72		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
73		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
74		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
75		Premium Distribution Charge	$/kW	1.50	2.23	2.23	E-14G	Set to reflect COS
76								
77		Energy Charge						
78		Standard	¢/kWh	3.060	3.244	5.439	E-14B	Set to meet revenue requirements
79		Time of Use - On Peak	¢/kWh	3.374	3.888	3.907	E-14C	Set to meet revenue requirements with proposed TOU design
80		Time of Use - Off Peak	¢/kWh	2.777	2.880	2.894	E-14C	Set to meet revenue requirements with proposed TOU design
81		Time of Use - Discount	¢/kWh	1.669	1.952	1.961	E-14C	Set to meet revenue requirements with proposed TOU design
82								
83		Meter Voltage Adjustment - % of Demand & Energy Charges						
84		Primary	%	1.0%	1.0%			No Change
85		Transmission	%	2.0%	2.0%			No Change
86								
87		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
88								
89	**CS-2**	Customer Charge - $ per Line of Billing						
90	**CS-3**	Secondary	$	90.57	96.65	58.34	E-14E	Set to meet revenue requirements
91	**CST-2**	Primary	$	251.45	268.32	188.71	E-14E	Set to meet revenue requirements
92	**CST-3**	Transmission	$	938.45	1,001.40	355.55	E-14E	Set to meet revenue requirements
93								
94		Demand Charge						
95		Standard	$/kW	11.21	12.06	10.18	E-6b	Set to meet revenue requirements
96		Time of Use						
97		Base	$/kW	1.63	1.63	1.55	E-14C	Set to meet revenue requirements with proposed TOU design
98		On Peak	$/kW	1.33	2.03	2.34	E-14C	Set to meet revenue requirements with proposed TOU design
99		Mid Peak	$/kW	4.79	4.79	4.70	E-14C	Set to meet revenue requirements with proposed TOU design
100		Curtailable Demand Credit						
101		CS-2, CST-2 - $ per KW of Curtailable On-Pk Capability	$/kW	7.72	8.00	8.00		Set to Settlement Terms
102		CS-3, CST-3 - $ per KW of Contract Demand	$/kW	7.72	8.00	8.00		Set to Settlement Terms
103		Curtailable Event Incentive	¢/kWh	0.25	0.25	0.25		No Change
104								
105		Delivery Voltage Credits						
106		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
107		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
108		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
109								
110		Premium Distribution Charge	$/kW	1.50	1.86	1.86	E-14G	Set to reflect COS
111								
112		Energy Charge						
113		Standard	¢/kWh	2.044	2.199	0.570	E-6b	Set to meet revenue requirements
114		Time of Use - On Peak	¢/kWh	1.880	2.242	2.247	E-14C	Set to meet revenue requirements with proposed TOU design
115		Time of Use - Off Peak	¢/kWh	1.628	1.661	1.665	E-14C	Set to meet revenue requirements with proposed TOU design
116		Time of Use - Discount	¢/kWh	1.029	1.252	1.255	E-14C	Set to meet revenue requirements with proposed TOU design
117								
118		Meter Voltage Adjustment - % of Demand & Energy Charges						
119		Primary	%	1.0%	1.0%			No Change
120		Transmission	%	2.0%	2.0%			No Change
121								
122		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
123								
124	**IS-2**	Customer Charge - $ per Line of Billing						
125	**IST-2**	Secondary	$	332.54	353.92	347.91	E-14E	Set to meet revenue requirements
126		Primary	$	493.43	525.15	478.28	E-14E	Set to meet revenue requirements
127		Transmission	$	1,180.47	1,256.36	645.12	E-14E	Set to meet revenue requirements
128								
129		Demand Charge - $ per KW						
130		Standard	$/kW	9.31	10.05	13.09	E-6b	Set to meet revenue requirements
131		Time of Use						
132		Base	$/kW	1.63	1.63	1.63	E-14C	Set to meet revenue requirements with proposed TOU design
133		On Peak	$/kW	1.33	1.89	2.30	E-14C	Set to meet revenue requirements with proposed TOU design
134		Mid Peak	$/kW	4.79	4.79	4.46	E-14C	Set to meet revenue requirements with proposed TOU design
135								
136		Interruptible Demand Credit						
137		IS-2, IST-2 - $ per KW On-Peak Demand	$/kW	7.72	8.00	8.00		Set to Settlement Terms
138		Delivery Voltage Credits						
139		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
140		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
141		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
142		Premium Distribution Charge	$/kW	1.50	1.86	1.86	E-14G	Set to reflect COS
143								
144		Energy Charge						
145		Standard	¢/kWh	1.354	1.417	0.571	E-6b	Set to meet revenue requirements
146		Time of Use - On Peak	¢/kWh	1.880	2.218	2.241	E-14C	Set to meet revenue requirements with proposed TOU design
147		Time of Use - Off Peak	¢/kWh	1.628	1.643	1.660	E-14C	Set to meet revenue requirements with proposed TOU design
148		Time of Use - Discount	¢/kWh	1.029	1.257	1.270	E-14C	Set to meet revenue requirements with proposed TOU design
149								
150		Meter Voltage Adjustment - % of Demand & Energy Charges						
151		Primary	%	1.0%	1.0%			No Change
152		Transmission	%	2.0%	2.0%			No Change
153								
154		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS
155								
156	**LS-1**	Customer Charge - $ per Line of Billing						
157		Standard						
158		Unmetered	$	1.70	1.85			Set to meet revenue requirements
159		Metered	$	4.85	5.24			Set to meet revenue requirements
160								
161		Energy Charge						
162		Standard	¢/kWh	2.938	3.161			Set to meet revenue requirements
163								
164		Other Fixture Charge Rate - % of Installed Fixture Cost	%	1.08%	1.11%	1.11%	E-14F 3a	Set to COS
165		Other Pole Charge Rate - % of Installed Pole Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
166								
167	**SS-1**	Customer Charge - $ per Line of Billing						
168		Secondary	$	143.46	154.38	58.34	E-14D	Set to class increase due to no billing determinants
169		Primary	$	335.69	353.82	188.71	E-14D	Set to meet revenue requirements
170		Transmission	$	1,156.59	1,219.05	355.55	E-14D	Set to meet revenue requirements
171		Customer Owned	$	115.66	117.04			Set to meet revenue requirements
172								
173		Energy Charge	¢/kWh	1.354	1.370	0.579	E-14D	Set to meet revenue requirements
174								
175		Distribution Charge						
176		Applicable to Specified SB Capacity	$/kW	2.73	2.93	$5.58	E-14D	Set to meet revenue requirements
177								
178		Generation and Transmission Capacity Charge						
179		Greater of :						
180		Monthly Reservation Charge						
181		Applicable to Specified SB Capacity	$/kW	1.530	1.559	1.854	E-14D	Set to meet revenue requirements
182		Peak Day Utilized SB Power Charge	$/kW	0.729	0.742	0.883	E-14D	Set to meet revenue requirements
183								
184		Delivery Voltage Credits						
185		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
186		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
187		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
188		Premium Distribution Charge	$/kW	1.40	2.23	2.23	E-14G	Set to reflect COS
189								
190		Meter Voltage Adjustment - % of Demand & Energy Charges						
191		Primary	%	1.0%	1.0%			Set to meet revenue requirements
192		Transmission	%	2.0%	2.0%			Set to meet revenue requirements
193								
194		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
195								
196	**SS-2**	Customer Charge - $ per Line of Billing						
197		Secondary	$	362.08	389.65	347.91	E-14D	Set to class increase due to no billing determinants
198		Primary	$	522.96	560.27	478.28	E-14D	Set to meet revenue requirements
199		Transmission	$	1,209.99	1,296.31	645.12	E-14D	Set to meet revenue requirements
200		Customer Owned	$	338.79	364.58			Set to class increase due to no billing determinants
201								
202		Energy Charge	¢/kWh	1.337	1.436	0.579	E-14D	Set to meet revenue requirements
203								
204		Distribution Charge						
205		Applicable to Specified SB Capacity	$/kW	2.72	2.93	5.58	E-14D	Set to meet revenue requirements
206								
207		Generation and Transmission Capacity Charge						
208		Greater of :						
209		Monthly Reservation Charge						
210		Applicable to Specified SB Capacity	$/kW	1.527	1.640	1.854	E-14D	Set to meet revenue requirements
211		Peak Day Utilized SB Power Charge	$/kW	0.728	0.781	0.883	E-14D	Set to meet revenue requirements
212								
213		Interruptible Capacity Credit						
214		Monthly Reservation Credit	$/kW	1.170	0.800	0.800	E-14D	Set to Settlement Terms
215		Daily Demand Credit	$/kW	0.557	0.381	0.381	E-14D	Set to Settlement Terms
216								
217		Delivery Voltage Credits						
218		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
219		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
220		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
221		Premium Distribution Charge	$/kW	1.39	1.86	1.86	E-14G	Set to reflect COS
222								
223		Meter Voltage Adjustment - % of Demand & Energy Charges						
224		Primary	%	1.0%	1.0%			
225		Transmission	%	2.0%	2.0%			
226								
227		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/25 Current Rate	1/1/25 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
228								
229	**SS-3**	Customer Charge - $ per Line of Billing						
230		Secondary	$	120.08	129.22	58.34	E-14D	Set to class increase due to no billing determinants
231		Primary	$	280.95	302.34	188.71	E-14D	Set to meet revenue requirements
232		Transmission	$	968.00	1,041.70	355.55	E-14D	Set to meet revenue requirements
233		Customer Owned	$	96.80	117.04			Set to meet revenue requirements
234								
235		Energy Charge	¢/kWh	1.343	1.445	0.579	E-14D	Set to meet revenue requirements
236								
237		Distribution Charge						
238		Applicable to Specified SB Capacity	$/kW	2.72	2.93	5.58	E-14D	Set to meet revenue requirements
239								
240		Generation and Transmission Capacity Charge						
241		Greater of :						
242		Monthly Reservation Charge						
243		Applicable to Specified SB Capacity	$/kW	1.527	1.640	1.854	E-14D	Set to meet revenue requirements
244		Peak Day Utilized SB Power Charge	$/kW	0.728	0.781	0.883	E-14D	Set to meet revenue requirements
245								
246		Curtailable Capacity Credit						
247		Monthly Reservation Credit	$/kW	0.877	0.800	0.800	E-14D	Set to Settlement Terms
248		Daily Demand Credit	$/kW	0.418	0.381	0.381	E-14D	Set to Settlement Terms
249								
250		Delivery Voltage Credits						
251		Primary	$/kW	1.31	1.18	1.18	DVC	Set to reflect COS
252		Transmission < 230 kV	$/kW	5.42	5.56	5.56	DVC	Set to reflect COS
253		Transmission ≥ 230 kV	$/kW	7.50	7.73	7.73	DVC	Set to reflect COS
254		Premium Distribution Charge	$/kW	1.39	1.86	1.86	E-14G	Set to reflect COS
255								
256		Meter Voltage Adjustment - % of Demand & Energy Charges						
257		Primary	%	1.0%	1.0%			
258		Transmission	%	2.0%	2.0%			
259								
260		Equipment Rental - % of Installed Equipment Cost	%	1.08%	0.96%	0.96%	E-14F 3b	Set to COS
261								
262	**SC-1**	Initial Connection	$	58.00	58.00	145.13	E-7	No change proposed
263		Reconnection	$	12.00	-	6.06	E-7	Set per Settlement Terms
264		Transfer of Account - No LSA Contract	$	12.00	12.00	6.06	E-7	No change proposed
265		Transfer of Account - LSA Contract Required	$	4.00	4.00	3.79	E-7	No change proposed
266		Investigation of Unauthorized Use - (RPI)	$	200.00	200.00	98.91	E-7	No change proposed
267		Late Payment Charge						
268		Greater of	$	5.00	5.00			No change proposed
269		Or	%	1.5%	1.5%			No change proposed
270		Returned Check Charge						
271		if check amount $0 <= $50	$	25.00	25.00			Florida Statute 68.065
272		if check amount $50 <= $300	$	30.00	30.00			Florida Statute 68.065
273		if check amount <= $800	$	40.00	40.00			Florida Statute 68.065
274		if check amount > $800	$	0.05	0.05			Florida Statute 68.065
275								
276	**TS-1**	Temporary Service Extension - Monthly	$	310.00	310.00	266.13	E-7	No change proposed

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Development of All RS Unit Costs and GS and GSD Energy Unit Costs

Line	(1) Description	(2) RS	(3) GS	(4) GSD	(5) Reference
1	**Customer Charge based on Unit Costs:**				
2	Unit Cost				
3	Metering	$2.94			Schedule E-6b
4	Billing	$8.14			Schedule E-6b
5	Secondary Service Tap	$1.81			Schedule E-6b
6	Subtotal	$12.89			
7					
8	Distribution Primary / Secondary Transformer Costs ($000)				
9	Gross Plant FERC 368 - Line Transformers	$1,379,693			COSS
10	Gross Plant - Total Distribution Secondary Delivery	$2,809,569			COSS
11	Ratio	0.00%			Line 9 / Line 10
12					
13	Distribution Secondary Cost of Service				
14	Distribution Secondary Cost of Service ($000)	$204,913			Schedule E-6
15	Number of Bills	21,279,866			Schedule E-6b
16	Average Unit Cost per Customer	$9.63			Line 14 / Line 15
17	Transformer Ratio	0.00%			Line 12
18	Transformer Unit Cost	$0.00			Line 16 x Line 17
19					
20	**Total Proposed Customer Charge**	**$12.89**			Line 6 + Line 18
21					
22					
23					
24	**Demand and Energy Charge based on Unit Costs:**				
25	Levelized Energy Rate:				
26	Total Demand and Energy Cost of Service ($000)	$1,742,293	$151,912	$721,660	Schedules E-6b; E-13c
27	kWh Sales (000)	21,757,217	2,206,586	13,267,828	Schedule E-6b
28	Energy Rate Levelized (¢/kWh)	**8.008**	**6.884**	**5.439**	Line 26 / Line 27
29					
30	Two Tier Energy Rates:				
31	Percentage of Sales ≤ 1,000 kWh	72.16%			Based on forecasted usage data - E-13c
32	Percentage of Sales > 1,000 kWh	27.84%			Based on forecasted usage data - E-13c
33	Differential in 2-Tier Rate (¢/kWh)	1.000	RS Seasonal Analysis		Input
34	Winter seasonal percentage ≤ 1,000 kWh	15.73%	15.73%		Based on 2022 data w/ gradualism impacts
35	Winter seasonal percentage > 1,000 kWh	19.00%	30.46%		Based on 2022 data w/ gradualism (set at 19%)
36	Non-winter seasonal percentage ≤ 1,000 kWh	-4.23%	-4.23%		Based on 2022 data w/ gradualism impacts
37	Non-winter seasonal percentage > 1,000 kWh	-6.78%	-6.78%		Based on 2022 data w/ gradualism impacts
38					
39	Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**8.945**			(Line 28 - [1*Line 32]) * (1 + Line 34)
40	Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**10.388**			(Line 28 + [1*Line 31]) * (1 + Line 35)
41	Non-Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**7.403**			(Line 28 - [1*Line 32]) * (1 + Line 36)
42	Non-Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**8.138**			(Line 28 + [1*Line 31]) * (1 + Line 37)

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Development of Time of Use Billing Determinants

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Rate Schedule RS-1

Line	(1)	(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**							
		528,634,768	308,089,513	612,074,400	-	273,740,252	(21,559,998)	**1,700,978,935**
2	**Allocator**							
		net load	gross load	res load	res load	LMP	Flat	
3								
4	**Ratio / Allocation Factor**							
5	1 Peak	2.5	1.6	1.7	1.7	1.4	1.0	
6	2 Off-Peak	0.8	1.0	1.0	1.0	1.0	1.0	
7	3 Super Off-Peak	0.5	0.6	0.5	0.5	0.8	1.0	
8	4 n/a	-	-	-	-	-	-	
	5 n/a	-	-	-	-	-	-	
	6 n/a	-	-	-	-	-	-	
9								
10	**Residential MWH**							
11	1 Peak							3,403,070
12	2 Off-Peak							14,854,670
13	3 Super Off-Peak							3,571,494
14	4 n/a							-
	5 n/a							-
	6 n/a							-
15								
	Intermediate calculation							
		2.4	1.4	2.8	-	1.2	(0.1)	
16								
17	**Prices (c/kWh)**							
18	1 Peak	6.0	2.3	4.7	-	1.7	(0.1)	**14.5750964**
19	2 Off-Peak	1.9	1.4	2.7	-	1.2	(0.1)	**7.0793543**
20	3 Super Off-Peak	1.3	0.8	1.4	-	1.0	(0.1)	**4.2941009**
21	4 n/a	-	-	-	-	-	-	**-**
	5 n/a	-	-	-	-	-	-	**-**
	6 n/a	-	-	-	-	-	-	**-**
22								
23	**Revenue**							
	Calculated	528,634,768	308,089,513	612,074,400	-	273,740,252	(21,559,998)	**1,700,978,935**
	Check	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

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Development of Time of Use Billing Determinants

__X__ Projected Test Year Ended 12/31/25

Rate Schedule GS-1

Line	(1)	(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
	Revenue required ($)							
1		3,039,030	1,771,154	3,652,446	-	1,919,141	1,167,814	**11,549,585**
	Allocator							
2		net load	gross load	res load	res load	LMP	Flat	
	Ratio / Allocation Factor							
3	1 Peak	2.5	1.6	0.9	0.9	1.362	1.0	
4	2 Off-Peak	0.8	1.0	1.1	1.1	0.999	1.0	
5	3 Discount	0.5	0.6	0.6	0.6	0.798	1.0	
6	4 n/a	-	-	-	-	-	-	
7	5 n/a	-	-	-	-	-	-	
8	6 n/a	-	-	-	-	-	-	
	Class MWH							
9	1 Peak							18,021
10	2 Off-Peak							98,833
11	3 Discount							23,465
12	4 n/a							-
13	5 n/a							-
14	6 n/a							-
	Intermediate calculation							
15		2.3	1.3	2.6	-	1.4	0.8	
	Prices (c/kWh)							
16	1 Peak	5.6	2.1	2.2	-	1.8	0.8	**12.63095**
17	2 Off-Peak	1.8	1.2	2.9	-	1.4	0.8	**8.11021**
18	3 Discount	1.2	0.7	1.5	-	1.1	0.8	**5.36036**
19	4 n/a	-	-	-	-	-	-	**-**
20	5 n/a	-	-	-	-	-	-	**-**
21	6 n/a	-	-	-	-	-	-	**-**
	Revenue							
22	Calculated	3,039,030	1,771,154	3,652,446	-	1,919,141	1,167,814	**11,549,585**
23	Check	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

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Development of Time of Use Billing Determinants

__X__ Projected Test Year Ended 12/31/25

Rate Schedule GSD

Line	(1)	(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
	Revenue required ($)							
1		67,873,314	39,556,717	60,760,620	-	109,985,152	3,588,793	**281,764,595**
	Allocator							
2		net load	gross load	res load	res load	LMP	Flat	
	Ratio / Allocation Factor							
3	1 Peak	2.5	1.6	0.9	0.9	1.362	1.0	
4	2 Off-Peak	0.8	1.0	1.1	1.1	0.999	1.0	
5	3 Discount	0.5	0.6	0.6	0.6	0.798	1.0	
6	4 n/a	-	-	-	-	-	-	
7	5 n/a	-	-	-	-	-	-	
8	6 n/a	-	-	-	-	-	-	
	Class MWH							
9	1 Peak							1,268,719
10	2 Off-Peak							6,958,130
11	3 Discount							1,651,981
12	4 n/a							-
13	5 n/a							-
14	6 n/a							-
	Intermediate calculation							
15		0.7	0.4	0.6	-	1.1	0.0	
	Prices (c/kWh)							
16	1 Peak	1.8	0.7	0.5	-	1.5	0.0	**4.51287**
17	2 Off-Peak	0.6	0.4	0.7	-	1.1	0.0	**2.77944**
18	3 Discount	0.4	0.2	0.4	-	0.9	0.0	**1.88331**
19	4 n/a	-	-	-	-	-	-	**-**
20	5 n/a	-	-	-	-	-	-	**-**
21	6 n/a	-	-	-	-	-	-	**-**
	Revenue							
22	Calculated	67,873,314	39,556,717	60,760,620	-	109,985,152	3,588,793	**281,764,595**
23	Check	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	Demand Prices ($/kW)							
24	1 Peak	-	-	-	-	-	-	**2.09**
25	2 Mid-Peak	-	-	-	-	-	-	**3.77**
26	3 Base	-	-	-	-	-	-	**2.67**

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Development of Time of Use Billing Determinants

__X__ Projected Test Year Ended 12/31/25

Rate Schedule CS

Line	(1)	(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
	Revenue required ($)							
1		191,853	111,813	150,923	-	647,231	(2,870)	**1,098,950**
	Allocator							
2		net load	gross load	res load	res load	LMP	Flat	
	Ratio / Allocation Factor							
3	1 Peak	2.5	1.6	0.9	0.9	1.362	1.0	
4	2 Off-Peak	0.8	1.0	1.1	1.1	0.999	1.0	
5	3 Discount	0.5	0.6	0.8	0.8	0.798	1.0	
6	4 n/a	-	-	-	-	-	-	
7	5 n/a	-	-	-	-	-	-	
8	6 n/a	-	-	-	-	-	-	
	Residential MWH							
9	1 Peak							8,537
10	2 Off-Peak							43,945
11	3 Discount							13,589
12	4 n/a							-
13	5 n/a							-
14	6 n/a							-
	Intermediate calculation							
15		0.3	0.2	0.2	-	1.0	(0.0)	
	Prices (c/kWh)							
16	1 Peak	0.8	0.3	0.2	-	1.3	(0.0)	**2.58038**
17	2 Off-Peak	0.2	0.2	0.2	-	1.0	(0.0)	**1.62139**
18	3 Discount	0.2	0.1	0.2	-	0.8	(0.0)	**1.22271**
19	4 n/a	-	-	-	-	-	-	**-**
20	5 n/a	-	-	-	-	-	-	**-**
21	6 n/a	-	-	-	-	-	-	**-**
	Revenue							
22	Calculated	191,853	111,813	150,923	-	647,231	(2,870)	**1,098,950**
23	Check	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	Demand Prices ($/kW)							
24	1 Peak	-	-	-	-	-	-	**2.34**
25	2 Mid-Peak	-	-	-	-	-	-	**4.70**
26	3 Base	-	-	-	-	-	-	**1.55**

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Development of Time of Use Billing Determinants

__X__ Projected Test Year Ended 12/31/25

Rate Schedule IS

Line	(1)	(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
	Revenue required ($)							
1		5,382,312	3,136,823	2,589,446	-	28,996,424	(10,996)	**40,094,009**
	Allocator							
2		net load	gross load	res load	res load	LMP	Flat	
	Ratio / Allocation Factor							
3	1 Peak	2.5	1.6	0.9	0.9	1.362	1.0	
4	2 Off-Peak	0.8	1.0	1.1	1.1	0.999	1.0	
5	3 Discount	0.5	0.6	0.8	0.8	0.798	1.0	
6	4 n/a	-	-	-	-	-	-	
7	5 n/a	-	-	-	-	-	-	
8	6 n/a	-	-	-	-	-	-	
	Class MWH							
9	1 Peak							313,293
10	2 Off-Peak							1,612,765
11	3 Discount							498,716
12	4 n/a							-
13	5 n/a							-
14	6 n/a							-
	Intermediate calculation							
15		0.2	0.1	0.1	-	1.2	(0.0)	
	Prices (c/kWh)							
16	1 Peak	0.6	0.2	0.1	-	1.6	(0.0)	**2.51907**
17	2 Off-Peak	0.2	0.1	0.1	-	1.2	(0.0)	**1.61454**
18	3 Discount	0.1	0.1	0.1	-	0.9	(0.0)	**1.23583**
19	4 n/a	-	-	-	-	-	-	**-**
20	5 n/a	-	-	-	-	-	-	**-**
21	6 n/a	-	-	-	-	-	-	**-**
	Revenue							
22	Calculated	5,382,312	3,136,823	2,589,446	-	28,996,424	(10,996)	**40,094,009**
23	Check	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	Demand Prices ($/kW)							
24	1 Peak	-	-	-	-	-	-	**2.30**
25	2 Mid-Peak	-	-	-	-	-	-	**4.46**
26	3 Base	-	-	-	-	-	-	**1.63**

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Development of Standby Service Rate Charges
$000's

Summary of Retail Cost of Service by Functional Component
Production Capacity Allocation Method: 12 CP and 25% AD

I. Development of Retail System Power Supply Unit Cost

	(1)	(2)	(3)	(4)	(5)		(6)	(7)
Line	Description	Total Retail Cost of Svc	Retail Units	Unit of Measure at Source Level	Unit Cost at Generation Level		Secondary Delivery Level Factor	Unit Cost at Sec Del Level
1	Production Capacity	$1,119,552	7,506,964	Avg Monthly CP	$12.43	per KW Month	0.9504060	$13.08
2	Production Energy	233,789	42,469,937	MWH	$5.50	per MWH	0.9504060	$5.79
3	Transmission	489,358	7,851,944	Avg Monthly CP	$5.19	per KW Month	0.9504060	$5.46
4	Distribution Primary	636,336						
5	Distribution Secondary	265,960						
6	Distribution Services	44,149						
7	Metering	77,727						
8	Interruptible Equipment	536						
9	Lighting Fixtures	101,466						
10	Customer Billing , Info, etc.	198,759						
11								
12	Total	$3,167,633						

II. Development of GSD Rate Class' Distribution Unit Cost

	(1)	(2)	(3)	(4)	
Line	Description	$000's GSD Class Cost of Svc	Sum Individual Annual Max KW Demand	Unit Cost a/b*1000/12	
13	Distribution Primary	$ 162,582	3,080,555	4.40	per KW Month
14	Distribution Secondary	$ 37,294	2,624,675	1.18	per KW Month
15					
16	Total	$ 199,875		$ 5.58	

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__X__ Projected Test Year Ended 12/31/25

Development of Standby Service Rate Charges
$000's

Development of Demand and Energy Charges Stated at Secondary Delivery and Metering Voltage
Production Capacity Allocation Method: 12 CP and 25% AD

Line	(1) Description	(2) Amount		(3) Reference
1	**Customer Charge:**			
2	SS-1, SS-3			
3	Secondary	$58.34	/ Month	Schedule E-14E - CS/IS Customer Unit Cost
4	Primary	$188.71	/ Month	Schedule E-14E - CS/IS Customer Unit Cost
5	Transmission	$355.55	/ Month	Schedule E-14E - CS/IS Customer Unit Cost
6				
7	SS-2			
8	Secondary	$347.91	/ Month	Schedule E-14E - CS/IS Unit Cost + IS Equipment
9	Primary	$478.28	/ Month	Schedule E-14E - CS/IS Unit Cost + IS Equipment
10	Transmission	$645.12	/ Month	Schedule E-14E - CS/IS Unit Cost + IS Equipment
11				
12				
13	**Base Rate Energy Charge:**	$5.79	/ MWH	Schedule E-14D Page 1
14				
15				
16	**Distribution Charge:**			
17	Applicable to Specified SB Capacity	$ 5.58	/ KW Month	Schedule E-14D Page 1 - Distribution Unit Cost
18				
19				
20	**Generation and Transmission Capacity Charge:**			
21	Greater of :			
22				
23	A. Monthly Reservation Charge			
24	Applicable to Specified SB Capacity	$1.854	/ KW Month	Schedule E-14D Page 1 - Sum of Production Capacity
25				plus Transmission times assumed unavailability of 10%
26				
27	B. Peak Day Utilized SB Power Charge of:	$0.883	/ KW Day	Schedule E-14D Page 1 - Sum of Production Capacity
28				plus Transmission divided by 21 peak days per month
29				
30				
31	**Non-Firm Service Credits**			
32	Curtailable			
33	1. Monthly Reservation Credit	$0.800	/ KW Month	Curtailable capacity credit times assumed unavailablity of 10%
34				
35	2. Daily Demand Credit	$0.381	/ KW Day	Curtailable capacity credit divided by 21 peak days per month
36				
37	Interruptible			
38	1. Monthly Reservation Credit	$0.800	/ KW Month	Interruptible capacity credit times assumed unavailablity of 10%
39				
40	2. Daily Demand Credit	$0.381	/ KW Day	Interruptible capacity credit divided by 21 peak days per month

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__X__ Projected Test Year Ended 12/31/25

Development of Customer Unit Costs for Non-Residential Classes
$000's

Line	(1)	(2) Investment per Meter	(3) Factor to Secondary Standard	(4) GSD	(5) GS-1	(6) CS/IS Excludes IS Equip	(7) CS/IS Includes IS Equip	(8) Reference
1	**Metering Unit Cost**							
2	Average Unit Cost			$9.28	$4.12	$90.33	$90.33	Schedule E-6b
3								
4	**Number of Meters**							
5	Secondary Standard Demand or TOU			48,264	1,303	69	69	Schedule E-10 page 11 / E-13c
6	Secondary Network/3ph/TR			-	13,494	-	-	Schedule E-10 page 11
7	Primary			380	-	75	75	Schedule E-10 page 11
8	Transmission			10	-	11	11	Schedule E-10 page 11
9				48,654	14,797	154	154	
10	**Metering Unit Cost of Service**							
11	Secondary Standard Demand or TOU			$8.21	$4.12	$6.31	$6.31	Solve so that Line 15 Equals Line 2
12	Secondary Network/3ph/TR			$4.03	$4.12	$6.31	$6.31	Line 11 x Line 20 Relative Relationship
13	Primary			$137.04	$63.85	$136.69	$136.69	Line 11 x Line 21 Relative Relationship
14	Transmission			$335.42	$396.60	$303.53	$303.53	Line 11 x Line 22 Relative Relationship
15	Weighted Average			$9.28	$4.12	$90.33	$90.33	
16								
17								
18	**Meter Cost by Metering Voltage**							
19	Secondary Standard Demand or TOU	$485	1.0	$239	1.0	$494	1.0	Schedule E-10 page 11
20	Secondary Network/3ph/TR	$239	0.5	$239	1.0	$494	1.0	Schedule E-10 page 11
21	Primary	$8,108	16.7	$3,699	15.5	$10,706	21.7	Schedule E-10 page 11
22	Transmission	$19,845	40.9	$22,978	96.3	$23,773	48.1	Schedule E-10 page 11
23	Full CIAC							
24								
25	**Summary Metering Weighted Unit Costs**							
26	Secondary			$8.21	$4.12	$6.31	$6.31	(Lines 5:6 x Lines 11:12) / Lines 5:6
27	Primary			$137.04	$63.85	$136.69	$136.69	Line 13
28	Transmission			$335.42	$396.60	$303.53	$303.53	Line 14
29								
30	**Total Customer Billing and Secondary Services Unit Cost**							
31	Customer Billing Unit Cost			$8.54	$8.09	$50.22	$50.22	Schedule E-6b
32	Customer Secondary Services Unit Cost			$1.81	$1.81	$1.81	$1.81	Schedule E-6b
33	Total			$10.35	$9.90	$52.03	$52.03	
34								
35	**Interruptible Equipment Unit Cost**			n/a	n/a	n/a	$289.57	Schedule E-6b
36								
37	**Total Customer Unit Cost**							
38	Secondary			$18.56	$14.02	$58.34	$347.91	Line 26 + Line 33 + Line 35
39	Primary			$147.39	$73.75	$188.71	$478.28	Line 27 + Line 33 + Line 35
40	Transmission			$345.77	$406.50	$355.55	$645.12	Line 28 + Line 33 + Line 35

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Development of Lighting Facilities Charges
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Part 1a.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
	Incandescent [1]										
1	110	Roadway	1,000	8	8	6	(13%)	5	5	5	59
	Mercury Vapor [1]										
2	205	Open Bottom	4,000	703	673	589	(8%)	412	378	395	4,740
3	210	Roadway	4,000	15	14	10	(18%)	7	6	6	77
4	215	Post Top	4,000	35	36	25	(14%)	18	15	16	195
5	220	Roadway	8,000	2,996	2,854	2,066	(16%)	1,446	1,212	1,329	15,951
6	225	Open Bottom	8,000	495	342	288	(23%)	202	155	178	2,137
7	235	Roadway	21,000	880	805	698	(11%)	489	435	462	5,543
8	245	Flood	21,000	95	90	78	(9%)	55	50	52	625
9	250	Flood	62,000	23	22	15	(18%)	11	9	10	115
	Sodium Vapor [1]										
10	300	HPS Deco Rdwy White 400w Sandpiper	50,000	5	5	4	(7%)	2	2	2	23
11	301	Sandpiper HPS Deco Roadway 27500L	27,500	998	793	760	(12%)	666	584	625	7,500
12	302	9500L HPS Bronze Champion	9,500	322	271	255	(11%)	227	203	215	2,579
13	305	Open Bottom 4000L	4,000	3,200	3,029	2,635	(9%)	2,394	2,174	2,284	27,405
14	306	100W HPS DECO RDWY BLK SANDPIPER	9,500	28	27	23	(8%)	22	20	21	248
15	310	Roadway	4,000	21,293	18,793	17,023	(11%)	15,222	13,612	14,417	173,002
16	313	Open Bottom	6,500	95	91	79	(9%)	72	66	69	831
17	314	Hometown II	9,500	3,441	3,210	2,793	(10%)	2,517	2,269	2,393	28,720
18	315	Post Top - Colonial/Contemp	4,000	24,758	21,135	19,322	(12%)	17,080	15,097	16,088	193,061
19	316	Colonial Post Top	6,500	119	117	102	(7%)	94	87	91	1,090
20	318	Post Top	9,500	496	408	384	(12%)	339	299	319	3,824
21	320	Roadway-Overhead Only	9,500	90,657	79,329	72,355	(11%)	64,654	57,773	61,213	734,560
22	321	Deco Post Top - Monticello	9,500	9,145	8,086	7,035	(12%)	6,170	5,412	5,791	69,493
23	322	Deco Post Top -Flagler	9,500	4,619	4,045	3,780	(9%)	3,421	3,097	3,259	39,108
24	323	Roadway - Turtle OH Only	9,500	38	37	32	(8%)	30	27	29	342
25	325	Roadway-Overhead Only	16,000	21,381	18,957	17,025	(11%)	15,192	13,557	14,375	172,496
26	326	Deco Post Top - Sanibel	9,500	2,134	2,010	1,749	(9%)	1,584	1,435	1,510	18,117
27	330	Roadway-Overhead Only	22,000	4,802	4,328	3,765	(11%)	3,335	2,953	3,144	37,729
28	335	Roadway-Overhead Only	27,500	17,274	13,789	12,455	(15%)	10,596	9,015	9,805	117,665
29	336	Roadway Bridge Lighting	27,500	170	138	130	(12%)	114	100	107	1,284
30	337	Roadway-DOT	50,000	56	53	46	(9%)	42	38	40	479
31	338	Deco Roadway - Maitland	27,500	821	764	665	(10%)	598	539	569	6,823
32	340	Roadway-Overhead Only	50,000	6,924	6,097	5,688	(9%)	5,158	4,677	4,917	59,004
33	342	Roadway-Turnpike	50,000	281	280	244	(7%)	227	212	220	2,637

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Part 1a.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
34	343	Roadway-Turnpike	27,500	372	359	312	(8%)	287	263	275	3,297
35	345	Flood-Overhead Only	27,500	6,403	5,914	5,145	(10%)	4,614	4,138	4,376	52,515
36	347	Clermont	9,500	1,429	1,368	1,190	(9%)	1,087	994	1,040	12,485
37	348	Clermont	27,500	745	701	610	(9%)	552	500	526	6,313
38	350	Flood-Overhead Only	50,000	13,110	11,915	10,366	(11%)	9,220	8,200	8,710	104,521
39	351	Underground Roadway	9,500	3,310	2,890	2,650	(10%)	2,372	2,123	2,247	26,968
40	352	Underground Roadway	16,000	1,349	1,100	1,088	(10%)	982	886	934	11,204
41	354	Underground Roadway	27,500	3,271	2,398	2,288	(16%)	1,930	1,628	1,779	21,351
42	356	Underground Roadway	50,000	634	559	486	(12%)	426	373	400	4,794
43	357	Underground Flood	27,500	61	59	51	(8%)	47	43	45	543
44	358	Underground Flood	50,000	51	49	43	(8%)	39	36	37	448
45	359	Underground Turtle Rdwy	9,500	1	1	1	(7%)	1	1	1	9
46	360	Deco Roadway Rect	9,500	219	208	181	(9%)	165	150	157	1,887
47	365	Deco Roadway Rect	27,500	2,877	2,412	2,210	(12%)	1,939	1,701	1,820	21,839
48	366	Deco Roadway Rect	50,000	1,518	1,376	1,250	(9%)	1,134	1,029	1,082	12,982
49	370	Deco Roadway Round	27,500	418	397	345	(9%)	314	286	300	3,601
50	375	Deco Roadway Round	50,000	321	314	273	(8%)	252	233	243	2,914
51	380	Deco Post Top - Ocala	9,500	42,308	39,448	34,320	(10%)	30,929	27,873	29,401	352,813
52	383	Deco Post Top - Biscayne	9,500	4,661	4,460	3,880	(9%)	3,544	3,238	3,391	40,691
53	385	Deco Post Top - Sebring	9,500	11,251	10,196	9,352	(9%)	8,526	7,774	8,150	97,802
54	392	250w HPS Clermont Special St Joe	27,500	16	16	14	(7%)	13	12	13	151
55	393	Deco Post Top	4,000	2	1	1	(32%)	1	0	1	6
	Metal Halide [1]										
56	175	MH DR 3500	3,500	4	4	3	(7%)	3	3	3	38
57	307	Deco Post Top-MH Sanibel PS	11,600	249	201	175	(16%)	147	123	135	1,618
58	308	Clermont Tear Drop PS	11,600	127	120	104	(9%)	95	86	90	1,084
59	309	MH Deco Rectangular PS	36,000	587	551	479	(10%)	434	392	413	4,953
60	311	MF Deco Cube PS	36,000	83	83	72	(7%)	68	63	65	784
61	312	MH Flood PS	36,000	329	301	262	(11%)	234	209	221	2,654
62	319	MH Post Top Biscayne PS	11,600	96	94	82	(8%)	76	70	73	873
63	327	Deco Post Top - Sanibel (MH)	12,000	1,518	1,363	1,186	(12%)	1,048	927	987	11,848
64	332	150w DBL MH P Captiva	11,600	6	6	5	(7%)	5	5	5	57
65	333	150w MH Flagler PS	11,600	7	7	6	(7%)	6	5	6	66
66	349	Clermont MH	12,000	601	363	316	(26%)	233	172	202	2,426
67	371	Deco Roadway Rect (MH)	38,000	2,125	1,834	1,596	(13%)	1,383	1,198	1,290	15,484
68	372	Deco Roadway Round (MH)	38,000	149	117	102	(17%)	84	70	77	924
69	373	Deco Roadway Rect (MH)	110,000	285	251	218	(12%)	191	167	179	2,151
70	386	Flood (MH)	110,000	1,502	1,347	1,172	(12%)	1,035	915	975	11,699
71	389	Flood (MH)-sport light	110,000	208	195	170	(10%)	153	139	146	1,751

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Part 1a.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
72	390	Deco Cube (MH)	38,000	1,509	1,477	1,285	(8%)	1,188	1,098	1,143	13,715
73	391	Bellalagro Metal Halide 175w Bronze Type III 120v	12,000	180	176	153	(8%)	141	131	136	1,633
74	396	Deco Post Top (Dual MH)	24,000	63	63	55	(7%)	51	48	50	595
75	397	Deco Post Top (MH)	12,000	600	564	491	(10%)	444	402	423	5,076
76	398	Deco Cube (MH)	110,000	837	752	654	(12%)	578	512	545	6,540
77	399	Flood (MH)	38,000	1,294	1,209	1,052	(10%)	949	856	902	10,830
	Light Emitting Diode (LED)										
78	104	50w LED Sanibel Black Type III 4000K[1]	6,354	1,460	1,445	1,445		1,445	1,431	1,438	17,253
79	106	Underground Sanibel[1]	5,500	7,154	7,174	7,174		7,174	7,102	7,138	85,658
80	107	Underground Traditional Open	3,908	3,081	3,559	4,232	10%	4,655	5,819	5,237	62,845
81	108	Underground Traditional w/Lens	3,230	2,749	3,089	3,456	10%	3,802	4,752	4,277	51,322
82	109	Underground Acorn	4,332	1,853	2,170	2,478	10%	2,726	3,135	2,930	35,163
83	111	Underground Mini Bell	2,889	1,709	2,008	2,470	10%	2,717	3,396	3,056	36,677
84	116	146W LED V VENTUS[1]	14,403	84	84	84	(1%)	83	82	83	993
85	117	146W LED FWT VENTUS[1]	13,508	232	233	233	(1%)	231	228	230	2,754
86	118	219W LED III VENTUS[1]	20,333	338	441	441	(1%)	437	432	434	5,213
87	119	219W COOPER SHOEBOX BLK III[1]	20,333	192	193	193	0%	194	192	193	2,310
88	120	50W LED K118 3K V MULTIV U F	4,861	182	515	695	35%	939	1,173	1,056	12,671
89	121	Shoebox Bronze III	21,164	674	1,079	1,327	15%	1,526	1,679	1,603	19,231
90	122	Shoebox Bronze IV	20,555	1,008	1,208	1,486	10%	1,634	1,880	1,757	21,084
91	123	Shoebox Bronze V	21,803	626	686	844	10%	928	1,067	998	11,973
92	124	Shoebox Black III	21,164	525	622	765	20%	918	1,056	987	11,843
93	126	Shoebox Black IV FWT	20,555	843	1,025	1,261	14%	1,437	1,581	1,509	18,109
94	127	Shoebox Black V	21,803	682	790	972	10%	1,069	1,229	1,149	13,788
95	130	Monticello 3000 Kelvin	4,430	77	95	274	12%	306	383	345	4,137
96	131	67W LED UG ROADWAY[1]	4,600	87	89	89		89	88	89	1,063
97	132	130W LED UG ROADWAY[1]	9,200	191	188	188		188	186	187	2,245
98	133	ATBO Roadway[1]	4,521	12,750	12,955	12,955		12,955	12,916	12,936	155,227
99	134	Underground ATBO Roadway[1]	4,521	2,473	2,646	2,646		2,646	2,620	2,633	31,593
100	136	Roadway	9,233	10,387	12,181	13,888	10%	15,277	17,568	16,423	197,071
101	137	Underground Roadway	9,233	1,992	2,281	2,737	10%	3,011	3,312	3,161	37,938
102	138	Roadway	18,642	4,853	5,379	6,616	30%	8,601	9,461	9,031	108,373
103	139	Underground Roadway	18,642	2,604	3,033	3,431	20%	4,117	4,529	4,323	51,877
104	141	Roadway	24,191	1,970	2,442	3,004	30%	3,905	4,490	4,198	50,371
105	142	Underground Roadway	24,191	1,269	1,587	1,952	20%	2,342	2,577	2,460	29,514
106	143	216W LED OVHD BLK ROADWAY	26,799	193	200	246	13%	279	307	293	3,512
107	144	216W LED UNGR BLK ROADWAY	26,799	532	535	642	10%	708	814	761	9,133
108	147	Roadway	12,642	3,697	5,742	6,356	30%	8,263	9,503	8,883	106,597

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Part 1a.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
109	148	Underground Roadway	12,642	1,488	2,927	3,240	25%	4,050	4,658	4,354	52,248
110	149	50 WATT K118 3K IV MULTIV U F	4,946	3,502	5,840	7,884	30%	10,249	11,787	11,018	132,215
111	151	ATBS Roadway[1]	4,500	23,496	23,293	23,293		23,293	23,223	23,258	279,097
112	152	49W LED AREA REFRACT OVHD[1]	5,100	1,345	1,445	1,445		1,445	1,431	1,438	17,253
113	153	49W LED AREA UNDERGROUND[1]	5,400	1,655	1,684	1,684		1,684	1,667	1,676	20,107
114	154	49W LED AREA REFRACT UNDER[1]	5,100	40	106	106		106	105	105	1,266
115	156	Shoebox Bronze IV FWT	39,078	867	925	1,038	15%	1,194	1,373	1,283	15,399
116	157	Shoebox Bronze V	43,317	670	665	818	11%	908	999	953	11,440
117	158	Shoebox Black IV FWT	39,078	307	332	408	16%	474	545	509	6,111
118	159	Shoebox Black V	43,317	384	382	470	11%	522	574	548	6,571
119	160	50W LED Monticello BLK TIII 3000K	4,646	1,315	2,723	3,540	30%	4,602	5,292	4,947	59,364
120	161	284W LED ROADWAY BLACK UG	31,599	43	220	271	20%	325	568	446	5,358
121	163	Shoebox Pedestrian Bronze[1]	3,130	11	11	11		11	11	11	131
122	164	Shoebox Pedestrian Black[1]	3,130	279	277	277		277	274	276	3,307
123	167	Underground Mitchell	5,186	1,411	1,731	2,164	15%	2,488	2,737	2,613	31,353
124	168	Underground Mitchell w/Top Hat	4,336	2,550	2,716	3,341	15%	3,842	4,418	4,130	49,559
125	169	Teardrop	8,472	257	277	341	10%	375	412	394	4,722
126	171	48W LED ROADWAY BLACK UNDERGROUND FEED[1]	5,742	78	91	100		100	99	100	1,195
127	172	108W LED ROADWAY BLACK UNDERGROUND FEED	12,748	514	735	904	25%	1,130	1,243	1,187	14,239
128	173	150W LED ROADWAY BLACK UNDERGROUND FEED	16,192	716	921	1,133	26%	1,425	1,568	1,497	17,958
129	178	50W TEARDROP LED BLACK	6,034	90	108	133	10%	146	161	153	1,841
130	179	216W LED RDWY WHITE OVERHEAD	26,799	86	94	116	16%	134	154	144	1,732
131	180	216W LED RDWY WHITE UNDERGROUND	26,799	396	190	234	5%	245	282	264	3,165
132	181	Sanibel[1]	10,820	311	289	289		289	286	288	3,451
133	182	Biscayne[1]	4,655	2,483	2,468	2,468		2,468	2,443	2,456	29,468
134	183	Clermont[1]	15,375	399	405	405		405	401	403	4,836
135	184	ATBS Roadway, Overhead Feed[1]	4,195	21,693	21,461	21,461		21,461	21,397	21,429	257,146
136	185	ATBS Roadway, Underground Feed[1]	4,195	861	875	875		875	866	871	10,448
137	186	ATBS Roadway, Overhead Feed[1]	8,200	3,424	3,459	3,459		3,459	3,424	3,442	41,300
138	187	ATBS Roadway, Underground Feed[1]	8,200	107	118	118		118	117	117	1,409
139	191	Flood Overhead Feed	13,729	2,148	2,764	3,400	20%	4,080	4,692	4,386	52,628
140	192	Flood Overhead Feed	30,238	1,237	1,469	1,807	20%	2,168	2,493	2,331	27,970
141	193	Clermont[1]	7,451	573	575	575		575	569	572	6,866
142	194	Flood Underground Feed	13,729	134	150	185	25%	231	265	248	2,975
143	195	LED Flood Underground Feed	30,238	158	192	236	22%	289	332	310	3,725
144	196	Amber Roadway Overhead	4,133	66	228	280	22%	342	376	359	4,311
145	197	Amber Roadway Underground	4,133	1	3	4	33%	5	8	7	80
146	198	Amber Roadway Overhead	5,408	88	187	230	23%	283	311	297	3,565
147	199	Amber Roadway Underground	5,408	2	4	5	19%	6	8	7	85

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Part 1a.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
148	296	150 WATT 3K III MULTIV F	15,381	2,619	2,939	3,674	25%	4,592	5,051	4,822	57,862
149	297	150 WATT 3K III MULTIV UG F	15,381	27	44	54	18%	64	70	67	805
150	361	Roadway[1]	6,000	177	186	186		186	184	185	2,221
151	362	Roadway[1]	9,600	86	86	86		86	85	86	1,027
152	363	Shoebox Type 3[1]	20,664	188	187	187	(0%)	187	185	186	2,227
153	364	Shoebox Type 4[1]	14,421	50	53	53		53	52	53	633
154	367	Shoebox Type 5[1]	14,421	25	28	28		28	28	28	334
155	368	71W LED SANIBEL[1]	8,122	2,156	2,221	2,221		2,221	2,199	2,210	26,519
156	369	Underground Biscayne[1]	6,500	1,797	1,771	1,806	0%	1,811	1,793	1,802	21,628
157	103	60w LED Falcon Ridge	6,315	78	160	197	23%	242	278	260	3,123
158	105	150w LED RW Blk T3 3K	15,381	40	57	70	33%	93	140	116	1,396
159	112	49w LED TrdClo 3000k	4,215	513	851	1,106	30%	1,438	2,157	1,798	21,573
160	114	421w LED Sbx Blk 3k	41,379	20	28	34	23%	42	47	44	534
161	125	Flood Overhead Feed 130w Brz 3k	16,436	373	640	928	45%	1,346	1,480	1,413	16,955
162	128	Flood Underground Feed 130w Brz 3k	16,436	11	26	32	23%	39	43	41	496
163	162	284W LED ROADWAY BRONZE UG III	31,599	90	107	132	21%	159	175	167	2,006
164	166	51W ENTERPRISE LED PT[1]	4,500	170	170	179		179	196	187	2,249
165	174	150W LED ROADWAY GRAY 480v	16,192	9	12	15	28%	19	21	20	238
166	176	216W LED ROADWAY GRAY III 480v	26,799	28	114	140	33%	186	205	196	2,350
167	177	284W LED ROADWAY GRAY III 480v	31,599	9	32	39	33%	52	58	55	660
168	188	40W ROADWAY LED OVERHEAD GRAY W/REFRACTOR[1]	4,544	75	110	121		121	120	120	1,445
169	189	40W ROADWAY LED UNDRGRND GRAY W/REFRACTOR[1]	4,544	30	66	73		73	72	72	867
170	190	220W LED SB BLK IV 3K	23,061	10	80	98	22%	119	131	125	1,500
171	200	284W LED RW BK III 3K	31,599	389	389	478	12%	533	587	560	6,722
172	201	Flood Overhead Feed 260w Brz 3k	32,963	144	294	426	45%	618	680	649	7,789
173	202	LED Flood Underground Feed 260w Brz 3k	32,963	7	14	17	23%	21	23	22	267
174	203	30W LED 3K BLK UG	2,739	1,815	5,843	7,596	30%	9,875	11,356	10,615	127,383
175	204	30W LED 3K BIS III	4,051	1,129	1,538	2,076	35%	2,803	3,083	2,943	35,318
176	206	30W LED 3K BIS V	4,050	1	2	22	1,000%	242	266	254	3,049
177	207	50W LED 3K FLOOD	5,785	17	27	54	100%	108	124	116	1,393
178	208	50W LED 4K FLOOD	5,940	4	10	20	100%	40	44	42	504
179	209	50W LED 4K SB IV BLK	5,217	6	11	17	50%	25	27	26	312
180	211	50W LED 3K SB IV BLK	4,933	111	146	180	50%	269	310	290	3,475
181	212	50W LED 4K SB IV RZ	5,217	1	-	5	15%	6	6	6	72
182	213	50W LED 3K SB IV BRZ	4,933	1	1	1	12%	1	2	2	21
183	214	50W LED 3K FLOOD UG	5,785	1	-	5	12%	6	8	7	84
184	216	50W LED 3K FLOOD UG	5,940	2	3	4	37%	5	8	6	76
185	217	280W LED RW IV GRAY	31,358	5	21	25	20%	30	33	32	381
186	218	280W LED RW IV GRAY	31,358	12	14	17	20%	21	23	22	260
187	219	280W LED RW IV BLK	31,358	1	1	1	12%	1	2	1	17

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Fixtures - Development of Billing Units

Line No.	(1) Billing Type	(2) Description	(3) Lumens	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6x7)	(9) Projected Year End 2025 (7x8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
188	221	280W LED RW IV BLK	31,358	1	-	5	10%	6	6	6	-
189	222	150W LED RW IV GRAY	16,461	12	30	36	20%	43	48	45	544
190	223	150W LED RW IV GRAY	16,461	4	5	6	24%	8	8	8	96
191	224	60W LED BIS III[1]	7,075	838	856	1,053		1,053	1,042	1,048	12,571
192	226	110W AMBER RW OH	5,325	5	8	10	42%	14	16	15	180
193	227	110W AMBER RD UG	5,325	1	-	5	10%	6	6	6	71
194	228	50W LED OCA V BLK	6,582	173	624	830	33%	1,104	1,214	1,159	13,908
195	229	50W LED OMONT III 3K	3,972	37	242	322	33%	428	556	492	5,907
196	231	70W LED ODAC III WHT	6,207	1	-	5	10%	6	8	7	83
197	232	50W ODAC 1K III BL	1,568	28	39	48	31%	63	69	66	793
198	233	50W OTRAD 1K III BL	1,361	20	70	91	30%	118	130	124	1,491
199	234	50W SAN III 3K BLK[1]	5,810	130	186	229		229	226	228	2,732
200	236	50W LED SAN WHITE[1]	6,226	1	-	5		5	5	5	60
201	237	50W ENTR III 3K	4,540	24	132	205	55%	317	476	396	4,757
202	238	220W RW III 3K WHT	26,799	110	117	135	15%	155	178	166	1,996
203	239	60W SAN QSM AMBER	1,953	44	59	73	29%	93	107	100	1,203
204	241	50W CLER III QSM	6,273	112	537	661	15%	760	836	798	9,571
205	242	150W CLER III QSM	14,215	22	174	214	20%	257	283	270	3,236
206	244	50W SAN III QSM	6,226	206	324	399	20%	478	526	502	6,026
207	246	50W SAN III 3K QSM	5,810	81	1,107	2,214	35%	2,989	4,483	3,736	44,834
208	247	50W SAN III WHT QSM	6,226	1	2	15	10%	17	25	21	248
209	248	50 SAN III WH 3K QSM	5,810	1	2	25	22%	31	34	32	384
210	249	50 SBX IV BLK AMB	4,933	22	54	65	21%	79	87	83	996
211	251	50 MICRO II 3K OH	5,283	434	1,168	1,577	40%	2,208	3,311	2,759	33,113
212	252	50 MICRO II 3K UG	5,283	110	754	1,698	20%	2,038	3,056	2,547	30,564
213	253	50 MICRO III 3K OH	5,232	4,255	14,339	19,358	40%	27,101	33,876	30,488	365,860
214	254	50 MICRO III 3K UG	5,232	1,391	3,680	5,678	20%	6,814	8,517	7,665	91,984
215	255	50 MICRO V 3K OH	5,494	18	76	91	20%	109	126	118	1,412
216	256	50 MICRO V 3K UG	5,494	2	59	71	20%	85	98	91	1,096
217	257	50 MICRO III 3K UG	5,232	2	297	580	20%	696	1,044	870	10,440
218	259	50 MTCHR III 3K RBM	5,811	96	140	168	20%	202	222	212	2,540
219	261	50MTCHTR III3K THRBM	5,464	14	248	298	20%	357	411	384	4,607
220	263	50 MTCHR V 3K RBM	6,525	53	58	71	15%	82	94	88	1,058
221	265	50MTCHTR V3K THRBM	5,449	1	-	5	15%	6	7	6	74
222	266	110 RW III 3K B	12,748	22	35	42	21%	51	59	55	661
223	267	420 SBX V 3K	45,868	2	2	2	12%	3	3	3	35
224	268	150 RW BLK IV 3K UG	14,952	66	96	118	34%	158	174	166	1,997
225	269	150 SBX BLK III	19,007	1	25	31	22%	37	41	39	469
226	270	150 SBX BLK IV	18,460	12	86	103	20%	124	136	130	1,560
227	271	150 SBX BLK V	18,580	5	42	50	20%	60	67	64	762
228	272	40 COL BLK V 3K BOLL	1,007	12	23	28	11%	31	35	33	396

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Part 1a.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Billing Units

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Billing Type	Description	Lumens	Actual Year End 2021	Actual Year End 2022	Projected Year End 2023	Growth Rate	Projected Year End 2024 (6x7)	Projected Year End 2025 (7x8)	Projected Average 2025 (8+9)/2	Projected Annual Billing Units (10) x 12
229	273	40 WAS BLK V 3K BOLL	1,007	1	-	16	11%	18	20	19	224
230	274	150 ENT BLK V 3K	16,500	1	-	55	15%	63	70	66	797
231	275	150 ENT BLK IV 3K	15,595	1	-	75	15%	86	95	91	1,087
232	276	150 ENT BLK III 3K	15,091	1	-	88	20%	106	116	111	1,331
233	277	220 ENT BLK V 3K	23,507	1	-	55	15%	63	70	66	797
234	278	220 ENT BLK IV 3K	22,219	1	-	45	20%	54	59	57	680
235	279	220 ENT BLK III 3K	21,502	1	-	45	30%	59	64	61	737
236	280	220 RW IV GRAY	26,799	6	15	18	20%	22	24	23	272
237	281	150 SAN III BLK4KQSM	16,160	22	36	44	10%	49	54	51	614
238	282	130 RW AMB WHT IIIU	6,491	81	300	399	30%	519	571	545	6,536
239	283	130 RW AMB WHT III0	6,491	33	45	55	30%	72	79	75	904
240	284	130 RW AMB BLK III OH DOT	5,325	1	1	1	10%	1	1	1	17
241	285	130 RW AMB BLK III UG DOT	5,325	1	1	1	10%	1	1	1	17
242	286	50 VILLAGES BLK V 3K	3,918	100	202	248	20%	298	328	313	3,757
243	287	50 VILLAGES BLK IV 3K	4,364	1	-	50	15%	58	63	60	725
244	288	50W OTRAD 3K V BL	4,694	1	-	15	20%	18	20	19	227
245	289	50 MICRO BLK II 3K UG	5,377	1	-	84	20%	101	151	126	1,512
246	290	50 MICRO BLK II 3K OH	5,377	1	-	77	20%	92	139	116	1,386
247	291	150 RW GRAY IV 3K OH	20,050	1	3	4	20%	4	5	5	54
248	292	40 WATT 3K GRY II MULTIVF[1]	4,711	18,269	18,319	18,319		18,319	18,264	18,292	219,498
249	293	40 WATT 3K GRY II MULTIV UG F[1]	4,711	233	255	255		255	252	254	3,045
250	294	70 WATT 3K II MULTIV OH F[1]	7,565	5,750	5,729	5,729		5,729	5,672	5,700	68,404
251	295	70 WATT 3K II MULTIV UG F[1]	7,565	18	35	35		35	35	35	418
252	299	280W RDWY 3k WHT III UG	31,358	2	4	5	21%	6	6	6	74
253	334	150 RW GRAY IV 3K UG	20,050	1	3	4	20%	4	5	5	54
254	374	150 RW BLK III 3K OH	20,070	6	15	220	30%	286	429	358	4,290
255	376	150 RW BLK IV 3K OH	20,050	1	-	10	20%	12	18	15	180
256	377	220 RW GRY III 3K OH	31,493	22	33	55	58%	87	131	109	1,306
257	378	220 RW GRY III 3K UG	31,493	3	7	55	30%	72	107	89	1,073
258	379	220 RW GRY IV 3K OH	28,647	6	11	13	20%	16	24	20	238
259	382	220 RW GRY IV 3K UG	28,647	1	2	2	19%	3	4	4	42
260	384	220 RW BLK III 3K UG	31,493	1	-	110	10%	121	182	151	1,815
261	388	220 RW BLK IV 3K OH	28,647	1	-	10	10%	11	17	14	165
262	600	220 RW BLK IV 3K UG	28,647	1	-	10	10%	11	17	14	165
263	601	220 RW WHT III 3K UG	31,493	1	-	5	10%	6	8	7	83
264	602	280 RW GRY III 3K OH	37,226	9	18	34	25%	43	64	53	638
265	603	280 RW GRY III 3K UG	37,226	4	5	26	223%	84	126	105	1,258
266	604	280 RW GRY IV 3K OH	34,106	1	2	65	20%	78	117	98	1,170
267	605	280 RW GRY IV 3K UG	34,106	1	-	55	100%	110	165	138	1,650
268	606	280 RW BLK III 3K OH	37,226	1	1	100	100%	200	230	215	2,580
269	607	280 RW BLK IV 3K OH	34,106	1	-	100	100%	200	220	210	2,520

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Witness: Cowling

Fixtures - Development of Billing Units

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Billing Type	Description	Lumens	Actual Year End 2021	Actual Year End 2022	Projected Year End 2023	Growth Rate	Projected Year End 2024 (6x7)	Projected Year End 2025 (7x8)	Projected Average 2025 (8+9)/2	Projected Annual Billing Units (10) x 12
270	608	280 RW BLK IV 3K UG	34,106	1	-	100	100%	200	220	210	2,520
271	609	110 RW GRY III 3K UG	15,230	7	8	20	20%	24	26	25	302
272	610	110 RW GRY III 3K OH	15,230	55	72	150	20%	180	198	189	2,268
273	611	70 ODAC BLK III 3K	5,630	22	39	448	20%	538	591	564	6,774
274	612	70 ODAC WHT III 3K	5,630	1	-	42		42	46	44	529
275	614	150CLERBLKIII3KQSM	13,547	1	-	10	30%	13	14	14	164
276	616	50 MB BLK III 3K	4,679	1	-	5	20%	6	7	6	76
277	617	50 OTRAD BLK III 3K	4,309	7	11	155	40%	217	239	228	2,734
278	618	150 SAN III BLK3KQSM	16,278	1	-	123	30%	160	176	168	2,015
279	619	50 TD BLK III 3K	5,751	1	1	1	44%	2	2	2	26
280	620	150 TD BLK III 3K	14,652	1	1	57	40%	80	88	84	1,005
281	629	50 COBRA GRY II 3K OH	5,487	1	1	100	20%	120	132	126	1,512
282	630	50 COBRA GRY II 3K UG	5,487	1	1	134	20%	161	177	169	2,026
283	631	50 COBRA GRY III 3K OH	5,378	1	1	79	30%	103	113	108	1,294
284	632	50 COBRA GRY III 3K UG	5,378	1	1	111	30%	144	159	152	1,818
285	633	50 COBRA GRY V 3K OH	5,428	1	1	87	20%	104	115	110	1,315
286	634	50 COBRA GRY V 3K UG	5,428	1	1	50	20%	60	66	63	756
287	635	150 SBX BLK III 3K	17,970	1	2	145	20%	174	191	183	2,192
288	636	150 SBX BLK IV 3K	17,452	1	2	109	20%	131	144	137	1,648
289	637	150 SBX BLK V 3K	18,513	1	2	22	20%	26	29	28	333
290	638	220 SBX BLK III 3K	23,744	1	2	178	20%	214	235	224	2,691
291	639	220 SBX BLK V 3K	24,461	1	2	34	20%	41	45	43	514
292	640	30 OTC BLK III 3K	3,493	1	2	885	30%	1,151	1,726	1,438	17,258
293	641	110 RW GRY IV UG	15,950	1	2	90	10%	99	109	104	1,247
294	642	110 RW GRY IV OH	15,950	1	2	44	10%	48	53	51	610
295	643	110 RW GRY IV 3K UG	15,230	1	2	107	10%	118	129	124	1,483
296	644	110 RW GRY IV 3K OH	15,230	1	2	78	20%	94	103	98	1,179
297	645	110 RW BLK IV UG	15,950	1	2	55	15%	63	70	66	797
298	646	110 RW BLK IV OH	15,950	1	2	34	15%	39	43	41	493
299	647	110 RW BLK IV 3K UG	15,230	1	2	222	15%	255	281	268	3,217
300	648	110 RW BLK IV 3K OH	15,230	1	2	66	15%	76	83	80	956
301	649	150 SBX BRZ 3K III	17,970	1	2	177	15%	204	305	254	3,053
302	650	150 SBX BRZ 3K V	18,513	1	2	78	15%	90	135	112	1,346
303	651	150 SBX BRZ 3K IV	17,452	1	2	55	15%	63	95	79	949
304	652	150 SBX BRZ III	19,007	1	2	108	15%	124	186	155	1,863
305	653	150 SBX BRZ IV	18,460	1	2	67	15%	77	116	96	1,156
306	654	150 SBX BRZ V	18,580	1	2	50	15%	58	86	72	863
	Receptacles[4]										
307	672	HOLIDAY REC RISER		-	-	200	40%	280	392	336	4,032

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Witness: Cowling

Fixtures - Development of Billing Units

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Billing Type	Description	Lumens	Actual Year End 2021	Actual Year End 2022	Projected Year End 2023	Growth Rate	Projected Year End 2024 (6x7)	Projected Year End 2025 (7x8)	Projected Average 2025 (8+9)/2	Projected Annual Billing Units (10) x 12
308	673	HOLIDAY REC BRKT TOP BLK		-	-	1		1	1	1	12
309	674	HOLIDAY REC BRKT TOP GRAY		-	-	-		-	-	-	-
310	675	HOLIDAY REC BRKT TOP WHT		-	-	-	5%	-	-	-	-
311	676	HOLIDAY REC FESTOON BLK		-	-	20	20%	24	29	26	317
312	677	HOLIDAY REC FESTOON GRAY		-	-	1	5%	1	1	1	13
313	678	HOLIDAY REC FESTOON WHT		-	-	2	2%	2	2	2	25
314	679	HOLIDAY REC BRKT POST TOP BLK		-	-	16	70%	27	46	37	441
315	680	HOLIDAY REC BRKT POST TOP WHT		-	-	-		-	-	-	-
316	681	HOLIDAY REC BRKT TOP DUAL BLK		-	-	-		-	-	-	-
317	682	HOLIDAY REC BRKT TOP DUAL GRAY		-	-	-		-	-	-	-
318	683	HOLIDAY REC BRKT TOP DUAL WHT		-	-	-		-	-	-	-
319	684	HOLIDAY REC BRKT POST TOP DUAL BLK		-	-	-		-	-	-	-
320	685	HOLIDAY REC BRKT POST TOP DUAL WHT		-	-	-		-	-	-	-
		Total Fixtures		511,955	515,067	521,275	2%	529,361	539,162	534,261	6,411,066

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
	Incandescent [1]					
1	110	Roadway	1,000	$9.52	$187.95	$197.47
	Mercury Vapor [1]					
2	205	Open Bottom	4,000	$39.18	$187.95	$227.13
3	210	Roadway	4,000	$76.89	$187.95	$264.84
4	215	Post Top	4,000	$300.01	$239.00	$539.01
5	220	Roadway	8,000	$49.98	$187.95	$237.93
6	225	Open Bottom	8,000	$49.98	$187.95	$237.93
7	235	Roadway	21,000	$134.16	$187.95	$322.11
8	245	Flood	21,000	$233.45	$234.08	$467.53
9	250	Flood	62,000	$233.45	$234.08	$467.53
	Sodium Vapor [1]					
10	300	HPS Deco Rdwy White 400w Sandpiper	50,000	$632.29	$187.95	$820.24
11	301	Sandpiper HPS Deco Roadway 27500L	27,500	$570.28	$187.95	$758.23
12	302	9500L HPS Bronze Champion	9,500	$522.31	$187.95	$710.26
13	305	Open Bottom 4000L	4,000	$39.18	$187.95	$227.13
14	306	100W HPS DECO RDWY BLK SANDPIPER	9,500	$512.95	$187.95	$700.90
15	310	Roadway	4,000	$76.89	$187.95	$264.84
16	313	Open Bottom	6,500	$45.36	$187.95	$233.31
17	314	Hometown II	9,500	$49.98	$187.95	$237.93
18	315	Post Top - Colonial/Contemp	4,000	$300.01	$239.00	$539.01
19	316	Colonial Post Top	6,500	$300.01	$239.00	$539.01
20	318	Open Bottom	9,500	$49.98	$239.00	$288.98
21	320	Roadway-Overhead Only	9,500	$62.50	$187.95	$250.45
22	321	Deco Post Top - Monticello	9,500	$577.30	$282.10	$859.40
23	322	Deco Post Top -Flagler	9,500	$703.66	$282.10	$985.76
24	323	Roadway - Turtle OH Only	9,500	$66.36	$187.95	$254.31
25	325	Roadway-Overhead Only	16,000	$63.67	$187.95	$251.62
26	326	Deco Post Top - Sanibel	9,500	$889.69	$282.10	$1,171.79
27	330	Roadway-Overhead Only	22,000	$62.50	$187.95	$250.45
28	335	Roadway-Overhead Only	27,500	$85.90	$187.95	$273.85
29	336	Roadway Bridge Lighting	27,500	$219.28	$187.95	$407.23
30	337	Roadway-DOT	50,000	$134.16	$187.95	$322.11
31	338	Deco Roadway - Maitland	27,500	$98.77	$187.95	$286.72
32	340	Roadway-Overhead Only	50,000	$148.44	$187.95	$336.38
33	342	Roadway-Turnpike	50,000	$292.35	$187.95	$480.29

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
34	343	Roadway-Turnpike	27,500	$288.72	$187.95	$476.67
35	345	Flood-Overhead Only	27,500	$157.27	$234.08	$391.35
36	347	Clermont	9,500	$962.23	$441.48	$1,403.71
37	348	Clermont	27,500	$920.11	$441.48	$1,361.59
38	350	Flood-Overhead Only	50,000	$170.67	$234.08	$404.75
39	351	Underground Roadway	9,500	$69.52	$282.10	$351.62
40	352	Underground Roadway	16,000	$70.69	$282.10	$352.79
41	354	Underground Roadway	27,500	$93.86	$282.10	$375.95
42	356	Underground Roadway	50,000	$143.82	$282.10	$425.91
43	357	Underground Flood	27,500	$157.27	$328.23	$485.50
44	358	Underground Flood	50,000	$170.67	$328.23	$498.90
45	359	Underground Turtle Rdwy	9,500	$66.36	$282.10	$348.46
46	360	Deco Roadway Rect	9,500	$642.76	$187.95	$830.71
47	365	Deco Roadway Rect	27,500	$642.76	$187.95	$830.71
48	366	Deco Roadway Rect	50,000	$642.76	$187.95	$830.71
49	370	Deco Roadway Round	27,500	$539.63	$187.95	$727.57
50	375	Deco Roadway Round	50,000	$539.63	$187.95	$727.58
51	380	Deco Post Top - Ocala	9,500	$268.42	$239.00	$507.42
52	383	Deco Post Top - Biscayne	9,500	$598.36	$282.10	$880.46
53	385	Deco Post Top - Sebring	9,500	$200.56	$239.00	$439.56
54	392	250w HPS Clermont Special St Joe	27,500	$606.55	$441.48	$1,048.03
55	393	Deco Post Top	4,000	$432.86	$239.00	$671.86
	Metal Halide [1]					
56	175	MH DR 3500	3,500	$233.45	$187.95	$421.40
57	307	Deco Post Top-MH Sanibel PS	11,600	$869.80	$328.23	$1,198.03
58	308	Clermont Tear Drop PS	11,600	$783.22	$441.48	$1,224.70
59	309	MH Deco Rectangular PS	36,000	$302.70	$441.48	$744.19
60	311	MF Deco Cube PS	36,000	$479.50	$441.48	$920.98
61	312	MH Flood PS	36,000	$234.49	$234.08	$468.57
62	319	MH Post Top Biscayne PS	11,600	$468.20	$282.10	$750.29
63	327	Deco Post Top - Sanibel (MH)	12,000	$869.80	$282.10	$1,151.90
64	332	150w DBL MH P Captiva	11,600	$1,883.02	$512.79	$2,395.81
65	333	150w MH Flagler PS	11,600	$509.56	$282.10	$791.65
66	349	Clermont MH	12,000	$783.22	$441.48	$1,224.70
67	371	Deco Roadway Rect (MH)	38,000	$607.55	$187.95	$795.50
68	372	Deco Roadway Round (MH)	38,000	$709.46	$187.95	$897.41
69	373	Deco Roadway Rect (MH)	110,000	$646.55	$187.95	$834.50
70	386	Flood (MH)	110,000	$533.45	$234.08	$767.53
71	389	Flood (MH)-sport light	110,000	$621.04	$234.08	$855.12

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
72	390	Deco Cube (MH)	38,000	$587.32	$234.08	$821.40
73	391	Bellalagro Metal Halide 175w Bronze Type III 120v	12,000	$744.03	$282.10	$1,026.12
74	396	Deco Post Top (Dual MH)	24,000	$1,426.14	$564.19	$1,990.33
75	397	Deco Post Top (MH)	12,000	$715.65	$282.10	$997.75
76	398	Deco Cube (MH)	110,000	$563.53	$441.48	$1,005.01
77	399	Flood (MH)	38,000	$234.49	$234.08	$468.57
	Light Emitting Diode (LED)					
78	104	50w LED Sanibel Black Type III 4000K[1]	6,354	$1,014.14	$282.10	$1,296.24
79	106	Underground Sanibel[1]	5,500	$1,014.14	$282.10	$1,296.24
80	107	Underground Traditional Open	3,908	$427.39	$187.95	$615.33
81	108	Underground Traditional w/Lens	3,230	$404.28	$187.95	$592.23
82	109	Underground Acorn	4,332	$1,106.57	$282.10	$1,388.67
83	111	Underground Mini Bell	2,889	$979.40	$282.10	$1,261.49
84	116	146W LED V VENTUS[1]	14,403	$1,062.11	$395.35	$1,457.46
85	117	146W LED FWT VENTUS[1]	13,508	$1,062.11	$395.35	$1,457.46
86	118	219W LED III VENTUS[1]	20,333	$1,385.19	$395.35	$1,780.53
87	119	219W COOPER SHOEBOX BLK III[1]	20,333	$1,433.18	$395.35	$1,828.53
88	120	50W LED K118 3K V MULTIV U F	4,861	$866.72	$282.10	$1,148.82
89	121	Shoebox Bronze III	21,164	$833.96	$395.35	$1,229.31
90	122	Shoebox Bronze IV	20,555	$833.96	$395.35	$1,229.31
91	123	Shoebox Bronze V	21,803	$833.96	$395.35	$1,229.31
92	124	Shoebox Black III	21,164	$833.96	$395.35	$1,229.31
93	126	Shoebox Black IV FWT	20,555	$833.96	$395.35	$1,229.31
94	127	Shoebox Black V	21,803	$833.96	$395.35	$1,229.31
95	130	Monticello 3000 Kelvin	4,430	$1,111.25	$282.10	$1,393.35
96	131	67W LED UG ROADWAY[1]	4,600	$374.13	$282.10	$656.23
97	132	130W LED UG ROADWAY[1]	9,200	$482.87	$282.10	$764.97
98	133	ATBO Roadway[1]	4,521	$165.89	$187.95	$353.84
99	134	Underground ATBO Roadway[1]	4,521	$165.89	$282.10	$447.99
100	136	Roadway	9,233	$236.09	$187.95	$424.04
101	137	Underground Roadway	9,233	$236.09	$282.10	$518.19
102	138	Roadway	18,642	$383.51	$187.95	$571.46
103	139	Underground Roadway	18,642	$383.51	$282.10	$665.61
104	141	Roadway	24,191	$388.19	$282.10	$670.29
105	142	Underground Roadway	24,191	$388.19	$282.10	$670.29
106	143	216W LED OVHD BLK ROADWAY	26,799	$383.51	$187.95	$571.46
107	144	216W LED UNGR BLK ROADWAY	26,799	$383.51	$282.10	$665.61
108	147	Roadway	12,642	$240.77	$187.95	$428.72

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Attachment F
Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
109	148	Underground Roadway	12,642	$240.77	$282.10	$522.87
110	149	50 WATT K118 3K IV MULTIV U F	4,946	$866.72	$282.10	$1,148.82
111	151	ATBS Roadway[1]	4,500	$172.91	$164.88	$337.79
112	152	49W LED AREA REFRACT OVHD[1]	5,100	$182.27	$164.88	$347.15
113	153	49W LED AREA UNDERGROUND[1]	5,400	$172.91	$259.03	$431.94
114	154	49W LED AREA REFRACT UNDER[1]	5,100	$182.27	$259.03	$441.30
115	156	Shoebox Bronze IV FWT	39,078	$1,338.23	$395.35	$1,733.58
116	157	Shoebox Bronze V	43,317	$1,338.23	$395.35	$1,733.58
117	158	Shoebox Black IV FWT	39,078	$1,338.23	$395.35	$1,733.58
118	159	Shoebox Black V	43,317	$1,338.23	$441.48	$1,779.72
119	160	50W LED Monticello BLK TIII 3000K	4,646	$1,111.25	$282.10	$1,393.35
120	161	284W LED ROADWAY BLACK UG	31,599	$388.19	$282.10	$670.29
121	163	Shoebox Pedestrian Bronze[1]	3,130	$639.74	$395.35	$1,035.09
122	164	Shoebox Pedestrian Black[1]	3,130	$639.74	$395.35	$1,035.09
123	167	Underground Mitchell	5,186	$1,165.07	$282.10	$1,447.17
124	168	Underground Mitchell w/Top Hat	4,336	$1,165.07	$282.10	$1,447.17
125	169	Teardrop	8,472	$1,401.41	$282.10	$1,683.51
126	171	48W LED ROADWAY BLACK UNDERGROUND FEED[1]	5,742	$237.07	$282.10	$519.16
127	172	108W LED ROADWAY BLACK UNDERGROUND FEED	12,748	$236.09	$282.10	$518.19
128	173	150W LED ROADWAY BLACK UNDERGROUND FEED	16,192	$240.77	$282.10	$522.87
129	178	50W TEARDROP LED BLACK	6,034	$1,163.90	$282.10	$1,446.00
130	179	216W LED RDWY WHITE OVERHEAD	26,799	$383.51	$187.95	$571.46
131	180	216W LED RDWY WHITE UNDERGROUND	26,799	$383.51	$282.10	$665.61
132	181	Sanibel[1]	10,820	$1,246.97	$282.10	$1,529.07
133	182	Biscayne[1]	4,655	$938.09	$282.10	$1,220.19
134	183	Clermont[1]	15,375	$1,429.49	$282.10	$1,711.59
135	184	ATBS Roadway, Overhead Feed[1]	4,195	$144.83	$164.88	$309.71
136	185	ATBS Roadway, Underground Feed[1]	4,195	$144.83	$259.03	$403.86
137	186	ATBS Roadway, Overhead Feed[1]	8,200	$191.63	$164.88	$356.51
138	187	ATBS Roadway, Underground Feed[1]	8,200	$191.63	$259.03	$450.66
139	191	Flood Overhead Feed	13,729	$449.42	$187.95	$637.37
140	192	Flood Overhead Feed	30,238	$818.75	$187.95	$1,006.70
141	193	Clermont[1]	7,451	$1,429.49	$282.10	$1,711.59
142	194	Flood Underground Feed	13,729	$449.42	$282.10	$731.52
143	195	LED Flood Underground Feed	30,238	$818.75	$282.10	$1,100.85
144	196	Amber Roadway Overhead	4,133	$623.36	$164.88	$788.24
145	197	Amber Roadway Underground	4,133	$623.36	$259.03	$882.39
146	198	Amber Roadway Overhead	5,408	$743.87	$164.88	$908.75
147	199	Amber Roadway Underground	5,408	$743.87	$259.03	$1,002.90

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

(1)	(2)		(3)	(4)	(5)	(6)
Line No.	**Billing Type**	**Description**	**Lumens**	**Total Material**	**Total Labor**	**Current Installed Cost/Unit**
148	296	150 WATT 3K III MULTIV F	15,381	$240.77	$187.95	$428.72
149	297	150 WATT 3K III MULTIV UG F	15,381	$240.77	$282.10	$522.87
150	361	Roadway[1]	6,000	$374.13	$187.95	$562.08
151	362	Roadway[1]	9,600	$482.87	$187.95	$670.82
152	363	Shoebox Type 3[1]	20,664	$1,574.34	$395.35	$1,969.69
153	364	Shoebox Type 4[1]	14,421	$890.12	$395.35	$1,285.47
154	367	Shoebox Type 5[1]	14,421	$890.12	$395.35	$1,285.47
155	368	71W LED SANIBEL[1]	8,122	$1,004.78	$282.10	$1,286.88
156	369	Underground Biscayne[1]	6,500	$888.95	$282.10	$1,171.05
157	103	60w LED Falcon Ridge	6,315	$1,380.35	$282.10	$1,662.45
158	105	150w LED RW Blk T3 3K	15,381	$240.77	$187.95	$428.72
159	112	49w LED TrdClo 3000k	4,215	$404.28	$282.10	$686.38
160	114	421w LED Sbx Blk 3k	41,379	$1,338.23	$395.35	$1,733.58
161	125	Flood Overhead Feed 130w Brz 3k	16,436	$451.61	$187.95	$639.55
162	128	Flood Underground Feed 130w Brz 3k	16,436	$451.61	$282.10	$733.70
163	162	284W LED ROADWAY BRONZE UG III	31,599	$388.19	$282.10	$670.29
164	166	51W ENTERPRISE LED PT[1]	4,500	$907.36	$282.10	$1,189.45
165	174	150W LED ROADWAY GRAY 480v	16,192	$236.09	$187.95	$424.04
166	176	216W LED ROADWAY GRAY III 480v	26,799	$389.36	$187.95	$577.31
167	177	284W LED ROADWAY GRAY III 480v	31,599	$394.04	$187.95	$581.99
168	188	40W ROADWAY LED OVERHEAD GRAY W/REFRACTOR[1]	4,544	$154.19	$164.88	$319.07
169	189	40W ROADWAY LED UNDRGRND GRAY W/REFRACTOR[1]	4,544	$154.19	$259.03	$413.22
170	190	220W LED SB BLK IV 3K	23,061	$833.96	$395.35	$1,229.31
171	200	284W LED RW BK III 3K	31,599	$388.19	$187.95	$576.14
172	201	Flood Overhead Feed 260w Brz 3k	32,963	$818.75	$187.95	$1,006.70
173	202	LED Flood Underground Feed 260w Brz 3k	32,963	$818.75	$282.10	$1,100.85
174	203	30W LED 3K BLK UG	2,739	$338.67	$282.10	$620.76
175	204	30W LED 3K BIS III	4,051	$938.09	$282.10	$1,220.19
176	206	30W LED 3K BIS V	4,050	$938.09	$282.10	$1,220.19
177	207	50W LED 3K FLOOD	5,785	$369.92	$187.95	$557.87
178	208	50W LED 4K FLOOD	5,940	$369.92	$187.95	$557.86
179	209	50W LED 4K SB IV BLK	5,217	$447.86	$282.10	$729.96
180	211	50W LED 3K SB IV BLK	4,933	$447.86	$282.10	$729.96
181	212	50W LED 4K SB IV RZ	5,217	$447.86	$282.10	$729.96
182	213	50W LED 3K SB IV BRZ	4,933	$447.86	$282.10	$729.96
183	214	50W LED 3K FLOOD UG	5,785	$369.92	$282.10	$652.01
184	216	50W LED 3K FLOOD UG	5,940	$369.62	$282.10	$651.72
185	217	280W LED RW IV GRAY	31,358	$388.19	$187.95	$576.14
186	218	280W LED RW IV GRAY	31,358	$388.19	$187.95	$576.14
187	219	280W LED RW IV BLK	31,358	$388.19	$187.95	$576.14

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
188	221	280W LED RW IV BLK	31,358	$388.19	$187.95	$576.14
189	222	150W LED RW IV GRAY	16,461	$240.77	$187.95	$428.72
190	223	150W LED RW IV GRAY	16,461	$240.77	$187.95	$428.72
191	224	60W LED BIS III[1]	7,075	$938.09	$282.10	$1,220.19
192	226	110W AMBER RW OH	5,325	$780.14	$187.95	$968.09
193	227	110W AMBER RD UG	5,325	$780.14	$282.10	$1,062.24
194	228	50W LED OCA V BLK	6,582	$461.90	$282.10	$744.00
195	229	50W LED OMONT III 3K	3,972	$1,106.57	$282.10	$1,388.67
196	231	70W LED ODAC III WHT	6,207	$1,106.57	$282.10	$1,388.67
197	232	50W ODAC 1K III BL	1,568	$1,213.04	$282.10	$1,495.14
198	233	50W OTRAD 1K III BL	1,361	$589.43	$282.10	$871.53
199	234	50W SAN III 3K BLK[1]	5,810	$1,115.93	$282.10	$1,398.03
200	236	50W LED SAN WHITE[1]	6,226	$1,115.93	$282.10	$1,398.03
201	237	50W ENTR III 3K	4,540	$907.36	$282.10	$1,189.45
202	238	220W RW III 3K WHT	26,799	$383.51	$187.95	$571.46
203	239	60W SAN QSM AMBER	1,953	$1,259.84	$282.10	$1,541.94
204	241	50W CLER III QSM	6,273	$1,573.40	$282.10	$1,855.50
205	242	150W CLER III QSM	14,215	$1,573.40	$282.10	$1,855.50
206	244	50W SAN III QSM	6,226	$1,115.93	$282.10	$1,398.03
207	246	50W SAN III 3K QSM	5,810	$1,115.93	$282.10	$1,398.03
208	247	50W SAN III WHT QSM	6,226	$1,115.93	$282.10	$1,398.03
209	248	50 SAN III WH 3K QSM	5,810	$1,115.93	$282.10	$1,398.03
210	249	50 SBX IV BLK AMB	4,933	$516.25	$395.35	$911.60
211	251	50 MICRO II 3K OH	5,283	$156.53	$164.88	$321.41
212	252	50 MICRO II 3K UG	5,283	$156.53	$259.03	$415.56
213	253	50 MICRO III 3K OH	5,232	$156.53	$164.88	$321.41
214	254	50 MICRO III 3K UG	5,232	$156.53	$259.03	$415.56
215	255	50 MICRO V 3K OH	5,494	$156.53	$164.88	$321.41
216	256	50 MICRO V 3K UG	5,494	$156.53	$259.03	$415.56
217	257	50 MICRO III 3K UG	5,232	$156.53	$259.03	$415.56
218	259	50 MTCHR III 3K RBM	5,811	$1,165.07	$282.10	$1,447.17
219	261	50MTCHTR III3K THRBM	5,464	$1,165.07	$282.10	$1,447.17
220	263	50 MTCHR V 3K RBM	6,525	$1,165.07	$282.10	$1,447.17
221	265	50MTCHTR V3K THRBM	5,449	$1,165.07	$282.10	$1,447.17
222	266	110 RW III 3K B	12,748	$236.09	$187.95	$424.04
223	267	420 SBX V 3K	45,868	$1,338.23	$395.35	$1,733.58
224	268	150 RW BLK IV 3K UG	14,952	$240.77	$282.10	$522.87
225	269	150 SBX BLK III	19,007	$750.89	$395.35	$1,146.24
226	270	150 SBX BLK IV	18,460	$750.89	$395.35	$1,146.24
227	271	150 SBX BLK V	18,580	$750.89	$395.35	$1,146.24
228	272	40 COL BLK V 3K BOLL	1,007	$1,127.63	$187.95	$1,315.58

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Attachment F
Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
229	273	40 WAS BLK V 3K BOLL	1,007	$1,495.01	$187.95	$1,682.96
230	274	150 ENT BLK V 3K	16,500	$947.45	$282.10	$1,229.55
231	275	150 ENT BLK IV 3K	15,595	$947.45	$282.10	$1,229.55
232	276	150 ENT BLK III 3K	15,091	$947.45	$282.10	$1,229.55
233	277	220 ENT BLK V 3K	23,507	$1,027.01	$282.10	$1,309.11
234	278	220 ENT BLK IV 3K	22,219	$1,027.01	$282.10	$1,309.11
235	279	220 ENT BLK III 3K	21,502	$1,027.01	$282.10	$1,309.11
236	280	220 RW IV GRAY	26,799	$383.51	$187.95	$571.46
237	281	150 SAN III BLK4KQSM	16,160	$1,115.93	$282.10	$1,398.03
238	282	130 RW AMB WHT IIIU	6,491	$1,283.24	$282.10	$1,565.34
239	283	130 RW AMB WHT III0	6,491	$1,283.24	$187.95	$1,471.19
240	284	130 RW AMB BLK III OH DOT	5,325	$1,283.24	$187.95	$1,471.19
241	285	130 RW AMB BLK III UG DOT	5,325	$1,283.24	$282.10	$1,565.34
242	286	50 VILLAGES BLK V 3K	3,918	$905.33	$282.10	$1,187.43
243	287	50 VILLAGES BLK IV 3K	4,364	$905.33	$282.10	$1,187.43
244	288	50W OTRAD 3K V BL	4,694	$413.93	$282.10	$696.03
245	289	50 MICRO BLK II 3K UG	5,377	$156.53	$259.03	$415.56
246	290	50 MICRO BLK II 3K OH	5,377	$156.53	$164.88	$321.41
247	291	150 RW GRAY IV 3K OH	20,050	$240.77	$187.95	$428.72
248	292	40 WATT 3K GRY II MULTIVF[1]	4,711	$157.70	$164.88	$322.58
249	293	40 WATT 3K GRY II MULTIV UG F[1]	4,711	$157.70	$259.03	$416.73
250	294	70 WATT 3K II MULTIV OH F[1]	7,565	$209.18	$164.88	$374.06
251	295	70 WATT 3K II MULTIV UG F[1]	7,565	$209.18	$259.03	$468.21
252	299	280W RDWY 3k WHT III UG	31,358	$457.22	$282.10	$739.32
253	334	150 RW GRAY IV 3K UG	20,050	$240.77	$282.10	$522.87
254	374	150 RW BLK III 3K OH	20,070	$240.77	$187.95	$428.72
255	376	150 RW BLK IV 3K OH	20,050	$240.77	$187.95	$428.72
256	377	220 RW GRY III 3K OH	31,493	$383.51	$187.95	$571.46
257	378	220 RW GRY III 3K UG	31,493	$383.51	$282.10	$665.61
258	379	220 RW GRY IV 3K OH	28,647	$383.51	$187.95	$571.46
259	382	220 RW GRY IV 3K UG	28,647	$383.51	$282.10	$665.61
260	384	220 RW BLK III 3K UG	31,493	$383.51	$282.10	$665.61
261	388	220 RW BLK IV 3K OH	28,647	$383.51	$187.95	$571.46
262	600	220 RW BLK IV 3K UG	28,647	$383.51	$282.10	$665.61
263	601	220 RW WHT III 3K UG	31,493	$383.51	$282.10	$665.61
264	602	280 RW GRY III 3K OH	37,226	$388.19	$187.95	$576.14
265	603	280 RW GRY III 3K UG	37,226	$388.19	$282.10	$670.29
266	604	280 RW GRY IV 3K OH	34,106	$388.19	$187.95	$576.14
267	605	280 RW GRY IV 3K UG	34,106	$388.19	$282.10	$670.29
268	606	280 RW BLK III 3K OH	37,226	$388.19	$187.95	$576.14
269	607	280 RW BLK IV 3K OH	34,106	$388.19	$187.95	$576.14

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Attachment F
Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
270	608	280 RW BLK IV 3K UG	34,106	$388.19	$282.10	$670.29
271	609	110 RW GRY III 3K UG	15,230	$236.09	$282.10	$518.19
272	610	110 RW GRY III 3K OH	15,230	$236.09	$187.95	$424.04
273	611	70 ODAC BLK III 3K	5,630	$1,106.57	$282.10	$1,388.67
274	612	70 ODAC WHT III 3K	5,630	$1,106.57	$282.10	$1,388.67
275	614	150CLERBLKIII3KQSM	13,547	$1,573.40	$328.23	$1,901.64
276	616	50 MB BLK III 3K	4,679	$1,009.04	$187.95	$1,196.99
277	617	50 OTRAD BLK III 3K	4,309	$427.39	$282.10	$709.48
278	618	150 SAN III BLK3KQSM	16,278	$1,063.28	$282.10	$1,345.38
279	619	50 TD BLK III 3K	5,751	$1,221.23	$282.10	$1,503.33
280	620	150 TD BLK III 3K	14,652	$1,542.98	$282.10	$1,825.08
281	629	50 COBRA GRY II 3K OH	5,487	$156.53	$164.88	$321.41
282	630	50 COBRA GRY II 3K UG	5,487	$156.53	$259.03	$415.56
283	631	50 COBRA GRY III 3K OH	5,378	$156.53	$164.88	$321.41
284	632	50 COBRA GRY III 3K UG	5,378	$156.53	$259.03	$415.56
285	633	50 COBRA GRY V 3K OH	5,428	$156.53	$164.88	$321.41
286	634	50 COBRA GRY V 3K UG	5,428	$156.53	$259.03	$415.56
287	635	150 SBX BLK III 3K	17,970	$750.89	$395.35	$1,146.24
288	636	150 SBX BLK IV 3K	17,452	$750.89	$395.35	$1,146.24
289	637	150 SBX BLK V 3K	18,513	$750.89	$395.35	$1,146.24
290	638	220 SBX BLK III 3K	23,744	$833.96	$395.35	$1,229.31
291	639	220 SBX BLK V 3K	24,461	$833.96	$395.35	$1,229.31
292	640	30 OTC BLK III 3K	3,493	$293.42	$282.10	$575.52
293	641	110 RW GRY IV UG	15,950	$236.09	$282.10	$518.19
294	642	110 RW GRY IV OH	15,950	$236.09	$187.95	$424.04
295	643	110 RW GRY IV 3K UG	15,230	$236.09	$282.10	$518.19
296	644	110 RW GRY IV 3K OH	15,230	$236.09	$187.95	$424.04
297	645	110 RW BLK IV UG	15,950	$236.09	$282.10	$518.19
298	646	110 RW BLK IV OH	15,950	$236.09	$187.95	$424.04
299	647	110 RW BLK IV 3K UG	15,230	$236.09	$282.10	$518.19
300	648	110 RW BLK IV 3K OH	15,230	$236.09	$187.95	$424.04
301	649	150 SBX BRZ 3K III	17,970	$750.89	$395.35	$1,146.24
302	650	150 SBX BRZ 3K V	18,513	$750.89	$395.35	$1,146.24
303	651	150 SBX BRZ 3K IV	17,452	$750.89	$395.35	$1,146.24
304	652	150 SBX BRZ III	19,007	$750.89	$395.35	$1,146.24
305	653	150 SBX BRZ IV	18,460	$750.89	$395.35	$1,146.24
306	654	150 SBX BRZ V	18,580	$750.89	$395.35	$1,146.24
	Receptacles[4]					
307	672	HOLIDAY REC RISER		$263.25	$115.35	$378.60

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Part 1b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Summary of Current Installed Costs

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Total Material	Total Labor	Current Installed Cost/Unit
308	673	HOLIDAY REC BRKT TOP BLK		$360.36	$115.35	$475.71
309	674	HOLIDAY REC BRKT TOP GRAY		$360.36	$115.35	$475.71
310	675	HOLIDAY REC BRKT TOP WHT		$360.36	$115.35	$475.71
311	676	HOLIDAY REC FESTOON BLK		$420.03	$115.35	$535.38
312	677	HOLIDAY REC FESTOON GRAY		$420.03	$115.35	$535.38
313	678	HOLIDAY REC FESTOON WHT		$420.03	$115.35	$535.38
314	679	HOLIDAY REC BRKT POST TOP BLK		$369.72	$115.35	$485.07
315	680	HOLIDAY REC BRKT POST TOP WHT		$369.72	$115.35	$485.07
316	681	HOLIDAY REC BRKT TOP DUAL BLK		$522.99	$115.35	$638.34
317	682	HOLIDAY REC BRKT TOP DUAL GRAY		$522.99	$115.35	$638.34
318	683	HOLIDAY REC BRKT TOP DUAL WHT		$522.99	$115.35	$638.34
319	684	HOLIDAY REC BRKT POST TOP DUAL BLK		$518.31	$115.35	$633.66
320	685	HOLIDAY REC BRKT POST TOP DUAL WHT		$518.31	$115.35	$633.66

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Attachment F
Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
	Incandescent [1]									
1	110	Roadway	1,000	5	-	5	$197.47	1.00	$197.47	$972
	Mercury Vapor [1]									
2	205	Open Bottom	4,000	395	209	604	$227.13	1.50	$340.70	$205,795
3	210	Roadway	4,000	6	11	17	$264.84	1.50	$397.26	$6,906
4	215	Post Top	4,000	16	7	23	$539.01	1.50	$808.51	$18,829
5	220	Roadway	8,000	1,329	1,691	3,020	$237.93	1.60	$380.68	$1,149,757
6	225	Open Bottom	8,000	178	24	202	$237.93	1.50	$356.89	$72,115
7	235	Roadway	21,000	462	160	622	$322.11	1.50	$483.16	$300,505
8	245	Flood	21,000	52	22	74	$467.53	1.50	$701.30	$51,939
9	250	Flood	62,000	10	8	18	$467.53	1.50	$701.30	$12,308
	Sodium Vapor [1]									
10	300	HPS Deco Rdwy White 400w Sandpiper	50,000	2	-	2	$820.24	1.55	$1,271.37	$2,460
11	301	Sandpiper HPS Deco Roadway 27500L	27,500	625	-	625	$758.23	2.15	$1,630.19	$1,018,855
12	302	9500L HPS Bronze Champion	9,500	215	-	215	$710.26	2.20	$1,562.56	$335,833
13	305	Open Bottom 4000L	4,000	2,284	1,241	3,525	$227.13	1.51	$342.96	$1,208,868
14	306	100W HPS DECO RDWY BLK SANDPIPER	9,500	21	-	21	$700.90	1.75	$1,226.57	$25,330
15	310	Roadway	4,000	14,417	381	14,798	$264.84	1.51	$399.90	$5,917,714
16	313	Open Bottom	6,500	69	20	89	$233.31	2.20	$513.27	$45,807
17	314	Hometown II	9,500	2,393	195	2,588	$237.93	2.05	$487.75	$1,262,481
18	315	Post Top - Colonial/Contemp	4,000	16,088	131	16,219	$539.01	1.21	$652.20	$10,578,254
19	316	Colonial Post Top	6,500	91	1	92	$539.01	1.10	$592.91	$54,462
20	318	Post Top	9,500	319	92	411	$288.98	1.10	$317.88	$130,533
21	320	Roadway-Overhead Only	9,500	61,213	8,816	70,029	$250.45	1.95	$488.37	$34,200,300
22	321	Deco Post Top - Monticello	9,500	5,791	60	5,851	$859.40	1.75	$1,504.80	$8,804,718
23	322	Deco Post Top -Flagler	9,500	3,259	75	3,334	$985.76	1.90	$1,872.94	$6,244,347
24	323	Roadway - Turtle OH Only	9,500	29	-	29	$254.31	2.30	$584.91	$16,678
25	325	Roadway-Overhead Only	16,000	14,375	890	15,265	$251.62	2.21	$556.07	$8,488,283
26	326	Deco Post Top - Sanibel	9,500	1,510	63	1,573	$1,171.79	1.90	$2,226.39	$3,501,513
27	330	Roadway-Overhead Only	22,000	3,144	321	3,465	$250.45	2.05	$513.42	$1,779,037
28	335	Roadway-Overhead Only	27,500	9,805	467	10,272	$273.85	2.51	$687.36	$7,060,805
29	336	Roadway Bridge Lighting	27,500	107	-	107	$407.23	1.85	$753.37	$80,595
30	337	Roadway-DOT	50,000	40	-	40	$322.11	2.05	$660.32	$26,384
31	338	Deco Roadway - Maitland	27,500	569	-	569	$286.72	4.10	$1,175.54	$668,373
32	340	Roadway-Overhead Only	50,000	4,917	532	5,449	$336.38	2.10	$706.40	$3,849,223
33	342	Roadway-Turnpike	50,000	220	4	224	$480.29	2.10	$1,008.62	$225,670

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
34	343	Roadway-Turnpike	27,500	275	1	276	$476.67	2.10	$1,001.00	$276,029
35	345	Flood-Overhead Only	27,500	4,376	876	5,252	$391.35	1.60	$626.17	$3,288,765
36	347	Clermont	9,500	1,040	7	1,047	$1,403.71	1.75	$2,456.50	$2,573,068
37	348	Clermont	27,500	526	-	526	$1,361.59	1.90	$2,587.03	$1,361,084
38	350	Flood-Overhead Only	50,000	8,710	1,875	10,585	$404.75	1.60	$647.60	$6,854,914
39	351	Underground Roadway	9,500	2,247	25	2,272	$351.62	2.01	$706.75	$1,605,987
40	352	Underground Roadway	16,000	934	1	935	$352.79	2.10	$740.85	$692,458
41	354	Underground Roadway	27,500	1,779	-	1,779	$375.95	2.35	$883.49	$1,571,971
42	356	Underground Roadway	50,000	400	2	402	$425.91	2.20	$937.01	$376,219
43	357	Underground Flood	27,500	45	1	46	$485.50	2.20	$1,068.11	$49,382
44	358	Underground Flood	50,000	37	-	37	$498.90	2.20	$1,097.58	$41,019
45	359	Underground Turtle Rdwy	9,500	1	-	1	$348.46	2.25	$784.03	$617
46	360	Deco Roadway Rect	9,500	157	18	175	$830.71	1.70	$1,412.20	$247,466
47	365	Deco Roadway Rect	27,500	1,820	26	1,846	$830.71	1.70	$1,412.20	$2,606,821
48	366	Deco Roadway Rect	50,000	1,082	-	1,082	$830.71	1.70	$1,412.20	$1,527,736
49	370	Deco Roadway Round	27,500	300	6	306	$727.57	2.70	$1,964.45	$601,323
50	375	Deco Roadway Round	50,000	243	-	243	$727.58	2.70	$1,964.45	$477,095
51	380	Deco Post Top - Ocala	9,500	29,401	136	29,537	$507.42	2.51	$1,273.62	$37,618,906
52	383	Deco Post Top - Biscayne	9,500	3,391	12	3,403	$880.46	1.85	$1,628.84	$5,542,830
53	385	Deco Post Top - Sebring	9,500	8,150	46	8,196	$439.56	1.85	$813.18	$6,664,933
54	392	250w HPS Clermont Special St Joe	27,500	13	-	13	$1,048.03	1.25	$1,311.09	$16,510
55	393	Deco Post Top	4,000	1	-	1	$671.86	1.51	$1,014.51	$509
	Metal Halide [1]									
56	175	MH DR 3500	3,500	3	-	3	$421.40	1.50	$632.10	$1,990
57	307	Deco Post Top-MH Sanibel PS	11,600	135	-	135	$1,198.03	1.50	$1,797.05	$242,270
58	308	Clermont Tear Drop PS	11,600	90	-	90	$1,224.70	1.75	$2,143.23	$193,646
59	309	MH Deco Rectangular PS	36,000	413	-	413	$744.19	2.00	$1,488.37	$614,363
60	311	MF Deco Cube PS	36,000	65	-	65	$920.98	1.85	$1,703.82	$111,297
61	312	MH Flood PS	36,000	221	-	221	$468.57	2.30	$1,077.72	$238,324
62	319	MH Post Top Biscayne PS	11,600	73	-	73	$750.29	2.20	$1,650.65	$120,103
63	327	Deco Post Top - Sanibel (MH)	12,000	987	25	1,012	$1,151.90	2.00	$2,303.79	$2,332,288
64	332	150w DBL MH P Captiva	11,600	5	-	5	$2,395.81	1.75	$4,192.66	$19,798
65	333	150w MH Flagler PS	11,600	6	-	6	$791.65	2.00	$1,583.31	$8,723
66	349	Clermont MH	12,000	202	-	202	$1,224.70	2.20	$2,694.35	$544,646
67	371	Deco Roadway Rect (MH)	38,000	1,290	35	1,325	$795.50	2.30	$1,829.64	$2,424,908
68	372	Deco Roadway Round (MH)	38,000	77	-	77	$897.41	2.30	$2,064.03	$158,894
69	373	Deco Roadway Rect (MH)	110,000	179	3	182	$834.50	2.30	$1,919.34	$349,775
70	386	Flood (MH)	110,000	975	98	1,073	$767.53	2.00	$1,535.07	$1,646,967
71	389	Flood (MH)-sport light	110,000	146	4	150	$855.12	1.80	$1,539.22	$230,795

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Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
72	390	Deco Cube (MH)	38,000	1,143	4	1,147	$821.40	2.50	$2,053.51	$2,355,248
73	391	Bellalagro Metal Halide 175w Bronze Type III 120v	12,000	136	-	136	$1,026.12	1.60	$1,641.79	$223,419
74	396	Deco Post Top (Dual MH)	24,000	50	-	50	$1,990.33	2.10	$4,179.69	$207,236
75	397	Deco Post Top (MH)	12,000	423	-	423	$997.75	1.75	$1,746.06	$738,535
76	398	Deco Cube (MH)	110,000	545	15	560	$1,005.01	2.40	$2,412.03	$1,350,754
77	399	Flood (MH)	38,000	902	121	1,023	$468.57	3.00	$1,405.72	$1,438,748
	Light Emitting Diode (LED)									
78	104	50w LED Sanibel Black Type III 4000K[1]	6,354	1,438	-	1,438	$1,296.24	1.50	$1,944.36	$2,795,551
79	106	Underground Sanibel[1]	5,500	7,138	39	7,177	$1,296.24	1.50	$1,944.36	$13,954,920
80	107	Underground Traditional Open	3,908	5,237	-	5,237	$615.33	1.38	$849.16	$4,447,145
81	108	Underground Traditional w/Lens	3,230	4,277	1	4,278	$592.23	1.38	$817.27	$3,496,132
82	109	Underground Acorn	4,332	2,930	10	2,940	$1,388.67	1.38	$1,916.36	$5,634,561
83	111	Underground Mini Bell	2,889	3,056	-	3,056	$1,261.49	1.38	$1,740.86	$5,320,802
84	116	146W LED V VENTUS[1]	14,403	83	-	83	$1,457.46	1.50	$2,186.19	$180,894
85	117	146W LED FWT VENTUS[1]	13,508	230	4	234	$1,457.46	1.50	$2,186.19	$510,512
86	118	219W LED III VENTUS[1]	20,333	434	-	434	$1,780.53	1.50	$2,670.80	$1,160,213
87	119	219W COOPER SHOEBOX BLK III[1]	20,333	193	-	193	$1,828.53	1.50	$2,742.79	$528,083
88	120	50W LED K118 3K V MULTIV U F	4,861	1,056	-	1,056	$1,148.82	1.38	$1,585.37	$1,674,011
89	121	Shoebox Bronze III	21,164	1,603	-	1,603	$1,229.31	1.38	$1,696.45	$2,718,655
90	122	Shoebox Bronze IV	20,555	1,757	-	1,757	$1,229.31	1.38	$1,696.45	$2,980,668
91	123	Shoebox Bronze V	21,803	998	-	998	$1,229.31	1.38	$1,696.45	$1,692,664
92	124	Shoebox Black III	21,164	987	-	987	$1,229.31	1.38	$1,696.45	$1,674,270
93	126	Shoebox Black IV FWT	20,555	1,509	-	1,509	$1,229.31	1.38	$1,696.45	$2,560,139
94	127	Shoebox Black V	21,803	1,149	-	1,149	$1,229.31	1.38	$1,696.45	$1,949,278
95	130	Monticello 3000 Kelvin	4,430	345	-	345	$1,393.35	1.38	$1,922.82	$662,866
96	131	67W LED UG ROADWAY[1]	4,600	89	2	91	$656.23	1.50	$984.34	$89,137
97	132	130W LED UG ROADWAY[1]	9,200	187	-	187	$764.97	1.50	$1,147.45	$214,642
98	133	ATBO Roadway[1]	4,521	12,936	36	12,972	$353.84	1.50	$530.75	$6,884,698
99	134	Underground ATBO Roadway[1]	4,521	2,633	-	2,633	$447.99	1.50	$671.98	$1,769,180
100	136	Roadway	9,233	16,423	28	16,451	$424.04	1.38	$585.17	$9,626,451
101	137	Underground Roadway	9,233	3,161	-	3,161	$518.19	1.38	$715.10	$2,260,770
102	138	Roadway	18,642	9,031	-	9,031	$571.46	1.38	$788.61	$7,122,032
103	139	Underground Roadway	18,642	4,323	-	4,323	$665.61	1.38	$918.54	$3,970,909
104	141	Roadway	24,191	4,198	12	4,210	$670.29	1.38	$925.00	$3,893,892
105	142	Underground Roadway	24,191	2,460	-	2,460	$670.29	1.38	$925.00	$2,275,067
106	143	216W LED OVHD BLK ROADWAY	26,799	293	-	293	$571.46	1.38	$788.61	$230,818
107	144	216W LED UNGR BLK ROADWAY	26,799	761	-	761	$665.61	1.38	$918.54	$699,112
108	147	Roadway	12,642	8,883	6	8,889	$428.72	1.38	$591.63	$5,259,062

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Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
109	148	Underground Roadway	12,642	4,354	-	4,354	$522.87	1.38	$721.56	$3,141,675
110	149	50 WATT K118 3K IV MULTIV U F	4,946	11,018	36	11,054	$1,148.82	1.34	$1,537.38	$16,994,083
111	151	ATBS Roadway[1]	4,500	23,258	22	23,280	$337.79	1.35	$456.02	$10,616,109
112	152	49W LED AREA REFRACT OVHD[1]	5,100	1,438	47	1,485	$347.15	1.50	$520.73	$773,161
113	153	49W LED AREA UNDERGROUND[1]	5,400	1,676	-	1,676	$431.94	1.50	$647.91	$1,085,626
114	154	49W LED AREA REFRACT UNDER[1]	5,100	105	-	105	$441.30	1.50	$661.95	$69,816
115	156	Shoebox Bronze IV FWT	39,078	1,283	-	1,283	$1,733.58	1.38	$2,392.34	$3,069,916
116	157	Shoebox Bronze V	43,317	953	-	953	$1,733.58	1.38	$2,392.34	$2,280,667
117	158	Shoebox Black IV FWT	39,078	509	-	509	$1,733.58	1.38	$2,392.34	$1,218,239
118	159	Shoebox Black V	43,317	548	-	548	$1,779.72	1.38	$2,456.01	$1,344,965
119	160	50W LED Monticello BLK TIII 3000K	4,646	4,947	-	4,947	$1,393.35	1.38	$1,922.82	$9,512,222
120	161	284W LED ROADWAY BLACK UG	31,599	446	-	446	$670.29	1.38	$925.00	$413,003
121	163	Shoebox Pedestrian Bronze[1]	3,130	11	-	11	$1,035.09	1.50	$1,552.63	$16,994
122	164	Shoebox Pedestrian Black[1]	3,130	276	-	276	$1,035.09	1.50	$1,552.63	$427,928
123	167	Underground Mitchell	5,186	2,613	-	2,613	$1,447.17	1.38	$1,997.09	$5,217,864
124	168	Underground Mitchell w/Top Hat	4,336	4,130	21	4,151	$1,447.17	1.38	$1,997.09	$8,289,769
125	169	Teardrop	8,472	394	-	394	$1,683.51	1.38	$2,323.24	$914,243
126	171	48W LED ROADWAY BLACK UNDERGROUND FEED[1]	5,742	100	-	100	$519.16	1.50	$778.74	$77,562
127	172	108W LED ROADWAY BLACK UNDERGROUND FEED	12,748	1,187	-	1,187	$518.19	1.38	$715.10	$848,515
128	173	150W LED ROADWAY BLACK UNDERGROUND FEED	16,192	1,497	-	1,497	$522.87	1.38	$721.56	$1,079,844
129	178	50W TEARDROP LED BLACK	6,034	153	10	163	$1,446.00	1.38	$1,995.48	$326,122
130	179	216W LED RDWY WHITE OVERHEAD	26,799	144	-	144	$571.46	1.38	$788.61	$113,849
131	180	216W LED RDWY WHITE UNDERGROUND	26,799	264	-	264	$665.61	1.38	$918.54	$242,301
132	181	Sanibel[1]	10,820	288	-	288	$1,529.07	1.50	$2,293.60	$659,537
133	182	Biscayne[1]	4,655	2,456	-	2,456	$1,220.19	1.50	$1,830.28	$4,494,556
134	183	Clermont[1]	15,375	403	-	403	$1,711.59	1.50	$2,567.39	$1,034,595
135	184	ATBS Roadway, Overhead Feed[1]	4,195	21,429	-	21,429	$309.71	1.38	$427.40	$9,158,684
136	185	ATBS Roadway, Underground Feed[1]	4,195	871	-	871	$403.86	1.50	$605.79	$527,417
137	186	ATBS Roadway, Overhead Feed[1]	8,200	3,442	-	3,442	$356.51	1.50	$534.77	$1,840,506
138	187	ATBS Roadway, Underground Feed[1]	8,200	117	-	117	$450.66	1.50	$675.99	$79,368
139	191	Flood Overhead Feed	13,729	4,386	21	4,407	$637.37	1.38	$879.56	$3,875,924
140	192	Flood Overhead Feed	30,238	2,331	4	2,335	$1,006.70	1.38	$1,389.25	$3,243,697
141	193	Clermont[1]	7,451	572	-	572	$1,711.59	1.50	$2,567.39	$1,468,869
142	194	Flood Underground Feed	13,729	248	-	248	$731.52	1.38	$1,009.49	$250,275
143	195	LED Flood Underground Feed	30,238	310	-	310	$1,100.85	1.38	$1,519.17	$471,525
144	196	Amber Roadway Overhead	4,133	359	-	359	$788.24	1.38	$1,087.77	$390,775
145	197	Amber Roadway Underground	4,133	7	-	7	$882.39	1.38	$1,217.70	$8,077
146	198	Amber Roadway Overhead	5,408	297	-	297	$908.75	1.38	$1,254.08	$372,533
147	199	Amber Roadway Underground	5,408	7	-	7	$1,002.90	1.38	$1,384.00	$9,799

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
148	296	150 WATT 3K III MULTIV F	15,381	4,822	-	4,822	$428.72	1.38	$591.63	$2,852,734
149	297	150 WATT 3K III MULTIV UG F	15,381	67	-	67	$522.87	1.38	$721.56	$48,384
150	361	Roadway[1]	6,000	185	-	185	$562.08	1.50	$843.11	$156,035
151	362	Roadway[1]	9,600	86	-	86	$670.82	1.50	$1,006.22	$86,103
152	363	Shoebox Type 3[1]	20,664	186	-	186	$1,969.69	1.50	$2,954.53	$548,272
153	364	Shoebox Type 4[1]	14,421	53	-	53	$1,285.47	1.50	$1,928.20	$101,684
154	367	Shoebox Type 5[1]	14,421	28	-	28	$1,285.47	1.50	$1,928.21	$53,720
155	368	71W LED SANIBEL[1]	8,122	2,210	-	2,210	$1,286.88	1.50	$1,930.32	$4,265,805
156	369	Underground Biscayne[1]	6,500	1,802	-	1,802	$1,171.05	1.50	$1,756.58	$3,165,979
157	103	60w LED Falcon Ridge	6,315	260	-	260	$1,662.45	1.38	$2,294.18	$596,989
158	105	150w LED RW Blk T3 3K	15,381	116	-	116	$428.72	1.38	$591.63	$68,830
159	112	49w LED TrdClo 3000k	4,215	1,798	-	1,798	$686.38	1.38	$947.20	$1,702,818
160	114	421w LED Sbx Blk 3k	41,379	44	-	44	$1,733.58	1.38	$2,392.34	$106,410
161	125	Flood Overhead Feed 130w Brz 3k	16,436	1,413	-	1,413	$639.55	1.38	$882.58	$1,246,985
162	128	Flood Underground Feed 130w Brz 3k	16,436	41	-	41	$733.70	1.38	$1,012.51	$41,819
163	162	284W LED ROADWAY BRONZE UG III	31,599	167	-	167	$670.29	1.38	$925.00	$154,599
164	166	51W ENTERPRISE LED PT[1]	4,500	187	-	187	$1,189.45	1.38	$1,641.45	$307,648
165	174	150W LED ROADWAY GRAY 480v	16,192	20	-	20	$424.04	1.38	$585.17	$11,623
166	176	216W LED ROADWAY GRAY III 480v	26,799	196	-	196	$577.31	1.38	$796.69	$156,005
167	177	284W LED ROADWAY GRAY III 480v	31,599	55	-	55	$581.99	1.38	$803.15	$44,146
168	188	40W ROADWAY LED OVERHEAD GRAY W/REFRACTOR[1]	4,544	120	-	120	$319.07	1.50	$478.61	$57,622
169	189	40W ROADWAY LED UNDRGRND GRAY W/REFRACTOR[1]	4,544	72	-	72	$413.22	1.50	$619.83	$44,775
170	190	220W LED SB BLK IV 3K	23,061	125	-	125	$1,229.31	1.38	$1,696.45	$212,099
171	200	284W LED RW BK III 3K	31,599	560	-	560	$576.14	1.38	$795.07	$445,375
172	201	Flood Overhead Feed 260w Brz 3k	32,963	649	-	649	$1,006.70	1.38	$1,389.25	$901,678
173	202	LED Flood Underground Feed 260w Brz 3k	32,963	22	-	22	$1,100.85	1.38	$1,519.17	$33,786
174	203	30W LED 3K BLK UG	2,739	10,615	-	10,615	$620.76	1.30	$806.99	$8,566,444
175	204	30W LED 3K BIS III	4,051	2,943	-	2,943	$1,220.19	1.38	$1,683.86	$4,955,866
176	206	30W LED 3K BIS V	4,050	254	-	254	$1,220.19	1.38	$1,683.86	$427,869
177	207	50W LED 3K FLOOD	5,785	116	-	116	$557.87	1.38	$769.85	$89,380
178	208	50W LED 4K FLOOD	5,940	42	-	42	$557.86	1.38	$769.85	$32,334
179	209	50W LED 4K SB IV BLK	5,217	26	-	26	$729.96	1.38	$1,007.34	$26,178
180	211	50W LED 3K SB IV BLK	4,933	290	-	290	$729.96	1.38	$1,007.35	$291,701
181	212	50W LED 4K SB IV RZ	5,217	6	-	6	$729.96	1.38	$1,007.35	$6,082
182	213	50W LED 3K SB IV BRZ	4,933	2	-	2	$729.96	1.38	$1,007.35	$1,727
183	214	50W LED 3K FLOOD UG	5,785	7	-	7	$652.01	1.38	$899.78	$6,298
184	216	50W LED 3K FLOOD UG	5,940	6	-	6	$651.72	1.38	$899.37	$5,662
185	217	280W LED RW IV GRAY	31,358	32	-	32	$576.14	1.38	$795.07	$25,245
186	218	280W LED RW IV GRAY	31,358	22	-	22	$576.14	1.38	$795.07	$17,251
187	219	280W LED RW IV BLK	31,358	1	-	1	$576.14	1.38	$795.07	$1,150

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
188	221	280W LED RW IV BLK	31,358	6	-	6	$576.14	1.38	$795.07	$4,592
189	222	150W LED RW IV GRAY	16,461	45	-	45	$428.72	1.38	$591.63	$26,836
190	223	150W LED RW IV GRAY	16,461	8	-	8	$428.72	1.38	$591.63	$4,737
191	224	60W LED BIS III[1]	7,075	1,048	-	1,048	$1,220.19	1.50	$1,830.28	$1,917,434
192	226	110W AMBER RW OH	5,325	15	-	15	$968.09	1.38	$1,335.96	$19,997
193	227	110W AMBER RD UG	5,325	6	-	6	$1,062.24	1.38	$1,465.89	$8,667
194	228	50W LED OCA V BLK	6,582	1,159	-	1,159	$744.00	1.38	$1,026.72	$1,189,951
195	229	50W LED OMONT III 3K	3,972	492	-	492	$1,388.67	1.38	$1,916.36	$943,397
196	231	70W LED ODAC III WHT	6,207	7	-	7	$1,388.67	1.38	$1,916.36	$13,175
197	232	50W ODAC 1K III BL	1,568	66	-	66	$1,495.14	1.38	$2,063.29	$136,290
198	233	50W OTRAD 1K III BL	1,361	124	-	124	$871.53	1.38	$1,202.71	$149,395
199	234	50W SAN III 3K BLK[1]	5,810	228	-	228	$1,398.03	1.50	$2,097.04	$477,362
200	236	50W LED SAN WHITE[1]	6,226	5	-	5	$1,398.03	1.50	$2,097.04	$10,433
201	237	50W ENTR III 3K	4,540	396	-	396	$1,189.45	1.38	$1,641.45	$650,690
202	238	220W RW III 3K WHT	26,799	166	-	166	$571.46	1.38	$788.61	$131,176
203	239	60W SAN QSM AMBER	1,953	100	-	100	$1,541.94	1.38	$2,127.88	$213,387
204	241	50W CLER III QSM	6,273	798	-	798	$1,855.50	1.38	$2,560.60	$2,042,244
205	242	150W CLER III QSM	14,215	270	-	270	$1,855.50	1.38	$2,560.60	$690,504
206	244	50W SAN III QSM	6,226	502	-	502	$1,398.03	1.38	$1,929.28	$968,760
207	246	50W SAN III 3K QSM	5,810	3,736	-	3,736	$1,398.03	1.38	$1,929.27	$7,208,012
208	247	50W SAN III WHT QSM	6,226	21	-	21	$1,398.03	1.38	$1,929.27	$39,791
209	248	50 SAN III WH 3K QSM	5,810	32	-	32	$1,398.03	1.38	$1,929.27	$61,785
210	249	50 SBX IV BLK AMB	4,933	83	-	83	$911.60	1.38	$1,258.00	$104,432
211	251	50 MICRO II 3K OH	5,283	2,759	-	2,759	$321.41	1.38	$443.54	$1,223,906
212	252	50 MICRO II 3K UG	5,283	2,547	-	2,547	$415.56	1.38	$573.47	$1,460,622
213	253	50 MICRO III 3K OH	5,232	30,488	-	30,488	$321.41	1.38	$443.54	$13,522,799
214	254	50 MICRO III 3K UG	5,232	7,665	-	7,665	$415.56	1.38	$573.47	$4,395,801
215	255	50 MICRO V 3K OH	5,494	118	-	118	$321.41	1.38	$443.54	$52,182
216	256	50 MICRO V 3K UG	5,494	91	-	91	$415.56	1.38	$573.47	$52,376
217	257	50 MICRO III 3K UG	5,232	870	-	870	$415.56	1.38	$573.47	$498,917
218	259	50 MTCHR III 3K RBM	5,811	212	-	212	$1,447.17	1.38	$1,997.09	$422,745
219	261	50MTCHTR III3K THRBM	5,464	384	-	384	$1,447.17	1.38	$1,997.09	$766,692
220	263	50 MTCHR V 3K RBM	6,525	88	-	88	$1,447.17	1.38	$1,997.09	$176,131
221	265	50MTCHTR V3K THRBM	5,449	6	-	6	$1,447.17	1.38	$1,997.09	$12,345
222	266	110 RW III 3K B	12,748	55	-	55	$424.04	1.38	$585.17	$32,235
223	267	420 SBX V 3K	45,868	3	-	3	$1,733.58	1.38	$2,392.34	$6,890
224	268	150 RW BLK IV 3K UG	14,952	166	-	166	$522.87	1.38	$721.56	$120,082
225	269	150 SBX BLK III	19,007	39	-	39	$1,146.24	1.38	$1,581.81	$61,802
226	270	150 SBX BLK IV	18,460	130	-	130	$1,146.24	1.38	$1,581.81	$205,686
227	271	150 SBX BLK V	18,580	64	-	64	$1,146.24	1.38	$1,581.81	$100,451
228	272	40 COL BLK V 3K BOLL	1,007	33	-	33	$1,315.58	1.38	$1,815.50	$59,861

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
229	273	40 WAS BLK V 3K BOLL	1,007	19	-	19	$1,682.96	1.38	$2,322.48	$43,310
230	274	150 ENT BLK V 3K	16,500	66	-	66	$1,229.55	1.38	$1,696.78	$112,687
231	275	150 ENT BLK IV 3K	15,595	91	-	91	$1,229.55	1.38	$1,696.78	$153,664
232	276	150 ENT BLK III 3K	15,091	111	-	111	$1,229.55	1.38	$1,696.78	$188,139
233	277	220 ENT BLK V 3K	23,507	66	-	66	$1,309.11	1.38	$1,806.57	$119,979
234	278	220 ENT BLK IV 3K	22,219	57	-	57	$1,309.11	1.38	$1,806.57	$102,432
235	279	220 ENT BLK III 3K	21,502	61	-	61	$1,309.11	1.38	$1,806.57	$110,969
236	280	220 RW IV GRAY	26,799	23	-	23	$571.46	1.38	$788.61	$17,886
237	281	150 SAN III BLK4KQSM	16,160	51	-	51	$1,398.03	1.38	$1,929.28	$98,670
238	282	130 RW AMB WHT IIIU	6,491	545	-	545	$1,565.34	1.38	$2,160.17	$1,176,503
239	283	130 RW AMB WHT III0	6,491	75	-	75	$1,471.19	1.38	$2,030.24	$153,015
240	284	130 RW AMB BLK III OH DOT	5,325	1	-	1	$1,471.19	1.38	$2,030.24	$2,884
241	285	130 RW AMB BLK III UG DOT	5,325	1	-	1	$1,565.34	1.38	$2,160.16	$3,069
242	286	50 VILLAGES BLK V 3K	3,918	313	-	313	$1,187.43	1.38	$1,638.65	$512,996
243	287	50 VILLAGES BLK IV 3K	4,364	60	-	60	$1,187.43	1.38	$1,638.65	$98,933
244	288	50W OTRAD 3K V BL	4,694	19	-	19	$696.03	1.38	$960.52	$18,154
245	289	50 MICRO BLK II 3K UG	5,377	126	-	126	$415.56	1.38	$573.47	$72,257
246	290	50 MICRO BLK II 3K OH	5,377	116	-	116	$321.41	1.38	$443.54	$51,229
247	291	150 RW GRAY IV 3K OH	20,050	5	-	5	$428.72	1.38	$591.63	$2,684
248	292	40 WATT 3K GRY II MULTIVF[1]	4,711	18,292	-	18,292	$322.58	1.50	$483.87	$8,850,733
249	293	40 WATT 3K GRY II MULTIV UG F[1]	4,711	254	-	254	$416.73	1.50	$625.10	$158,602
250	294	70 WATT 3K II MULTIV OH F[1]	7,565	5,700	-	5,700	$374.06	1.50	$561.09	$3,198,417
251	295	70 WATT 3K II MULTIV UG F[1]	7,565	35	-	35	$468.21	1.50	$702.32	$24,458
252	299	280W RDWY 3k WHT III UG	31,358	6	-	6	$739.32	1.38	$1,020.26	$6,274
253	334	150 RW GRAY IV 3K UG	20,050	5	-	5	$522.87	1.38	$721.56	$3,273
254	374	150 RW BLK III 3K OH	20,070	358	-	358	$428.72	1.38	$591.64	$211,511
255	376	150 RW BLK IV 3K OH	20,050	15	-	15	$428.72	1.38	$591.64	$8,875
256	377	220 RW GRY III 3K OH	31,493	109	-	109	$571.46	1.38	$788.61	$85,844
257	378	220 RW GRY III 3K UG	31,493	89	-	89	$665.61	1.38	$918.54	$82,095
258	379	220 RW GRY IV 3K OH	28,647	20	-	20	$571.46	1.38	$788.61	$15,615
259	382	220 RW GRY IV 3K UG	28,647	4	-	4	$665.61	1.38	$918.54	$3,252
260	384	220 RW BLK III 3K UG	31,493	151	-	151	$665.61	1.38	$918.54	$138,929
261	388	220 RW BLK IV 3K OH	28,647	14	-	14	$571.46	1.38	$788.61	$10,843
262	600	220 RW BLK IV 3K UG	28,647	14	-	14	$665.61	1.38	$918.54	$12,630
263	601	220 RW WHT III 3K UG	31,493	7	-	7	$665.61	1.38	$918.54	$6,315
264	602	280 RW GRY III 3K OH	37,226	53	-	53	$576.14	1.38	$795.07	$42,238
265	603	280 RW GRY III 3K UG	37,226	105	-	105	$670.29	1.38	$925.00	$96,952
266	604	280 RW GRY IV 3K OH	34,106	98	-	98	$576.14	1.38	$795.07	$77,520
267	605	280 RW GRY IV 3K UG	34,106	138	-	138	$670.29	1.38	$925.00	$127,187
268	606	280 RW BLK III 3K OH	37,226	215	-	215	$576.14	1.38	$795.07	$170,941
269	607	280 RW BLK IV 3K OH	34,106	210	-	210	$576.14	1.38	$795.07	$166,964

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
270	608	280 RW BLK IV 3K UG	34,106	210	-	210	$670.29	1.38	$924.99	$194,249
271	609	110 RW GRY III 3K UG	15,230	25	-	25	$518.19	1.38	$715.10	$18,021
272	610	110 RW GRY III 3K OH	15,230	189	-	189	$424.04	1.38	$585.17	$110,598
273	611	70 ODAC BLK III 3K	5,630	564	-	564	$1,388.67	1.38	$1,916.36	$1,081,749
274	612	70 ODAC WHT III 3K	5,630	44	-	44	$1,388.67	1.38	$1,916.36	$84,511
275	614	150CLERBLKIII3KQSM	13,547	14	-	14	$1,901.64	1.38	$2,624.26	$35,821
276	616	50 MB BLK III 3K	4,679	6	-	6	$1,196.99	1.38	$1,651.85	$10,407
277	617	50 OTRAD BLK III 3K	4,309	228	-	228	$709.48	1.38	$979.09	$223,085
278	618	150 SAN III BLK3KQSM	16,278	168	-	168	$1,345.38	1.38	$1,856.62	$311,718
279	619	50 TD BLK III 3K	5,751	2	-	2	$1,503.33	1.38	$2,074.59	$4,517
280	620	150 TD BLK III 3K	14,652	84	-	84	$1,825.08	1.38	$2,518.61	$211,034
281	629	50 COBRA GRY II 3K OH	5,487	126	-	126	$321.41	1.38	$443.54	$55,886
282	630	50 COBRA GRY II 3K UG	5,487	169	-	169	$415.56	1.38	$573.47	$96,824
283	631	50 COBRA GRY III 3K OH	5,378	108	-	108	$321.41	1.38	$443.54	$47,829
284	632	50 COBRA GRY III 3K UG	5,378	152	-	152	$415.56	1.38	$573.47	$86,889
285	633	50 COBRA GRY V 3K OH	5,428	110	-	110	$321.41	1.38	$443.54	$48,621
286	634	50 COBRA GRY V 3K UG	5,428	63	-	63	$415.56	1.38	$573.47	$36,128
287	635	150 SBX BLK III 3K	17,970	183	-	183	$1,146.24	1.38	$1,581.81	$288,997
288	636	150 SBX BLK IV 3K	17,452	137	-	137	$1,146.24	1.38	$1,581.81	$217,246
289	637	150 SBX BLK V 3K	18,513	28	-	28	$1,146.24	1.38	$1,581.81	$43,848
290	638	220 SBX BLK III 3K	23,744	224	-	224	$1,229.31	1.38	$1,696.45	$380,479
291	639	220 SBX BLK V 3K	24,461	43	-	43	$1,229.31	1.38	$1,696.45	$72,676
292	640	30 OTC BLK III 3K	3,493	1,438	-	1,438	$575.52	1.38	$794.22	$1,142,183
293	641	110 RW GRY IV UG	15,950	104	-	104	$518.19	1.38	$715.10	$74,335
294	642	110 RW GRY IV OH	15,950	51	-	51	$424.04	1.38	$585.17	$29,739
295	643	110 RW GRY IV 3K UG	15,230	124	-	124	$518.19	1.38	$715.10	$88,376
296	644	110 RW GRY IV 3K OH	15,230	98	-	98	$424.04	1.38	$585.17	$57,511
297	645	110 RW BLK IV UG	15,950	66	-	66	$518.19	1.38	$715.10	$47,492
298	646	110 RW BLK IV OH	15,950	41	-	41	$424.04	1.38	$585.17	$24,024
299	647	110 RW BLK IV 3K UG	15,230	268	-	268	$518.19	1.38	$715.10	$191,694
300	648	110 RW BLK IV 3K OH	15,230	80	-	80	$424.04	1.38	$585.17	$46,635
301	649	150 SBX BRZ 3K III	17,970	254	-	254	$1,146.24	1.38	$1,581.81	$402,472
302	650	150 SBX BRZ 3K V	18,513	112	-	112	$1,146.24	1.38	$1,581.81	$177,361
303	651	150 SBX BRZ 3K IV	17,452	79	-	79	$1,146.24	1.38	$1,581.81	$125,062
304	652	150 SBX BRZ III	19,007	155	-	155	$1,146.24	1.38	$1,581.81	$245,576
305	653	150 SBX BRZ IV	18,460	96	-	96	$1,146.24	1.38	$1,581.81	$152,348
306	654	150 SBX BRZ V	18,580	72	-	72	$1,146.24	1.38	$1,581.81	$113,693
	Receptacles[4]									
307	672	HOLIDAY REC RISER		336	-	336	$378.60	0.95	$359.67	$120,848

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Part 1c.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development of Embedded Investment

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Lumens	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4)+(5)	Current Unit Cost	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6)x(9)
308	673	HOLIDAY REC BRKT TOP BLK		1	-	1	$475.71	0.95	$451.92	$452
309	674	HOLIDAY REC BRKT TOP GRAY		-	-	0	$475.71	0.95	$451.92	$0
310	675	HOLIDAY REC BRKT TOP WHT		-	-	0	$475.71	0.95	$451.92	$0
311	676	HOLIDAY REC FESTOON BLK		26	-	26	$535.38	0.95	$508.61	$13,427
312	677	HOLIDAY REC FESTOON GRAY		1	-	1	$535.38	0.95	$508.61	$547
313	678	HOLIDAY REC FESTOON WHT		2	-	2	$535.38	0.95	$508.61	$1,048
314	679	HOLIDAY REC BRKT POST TOP BLK		37	-	37	$485.07	0.95	$460.81	$16,921
315	680	HOLIDAY REC BRKT POST TOP WHT		-	-	0	$485.07	0.95	$460.81	$0
316	681	HOLIDAY REC BRKT TOP DUAL BLK		-	-	0	$638.34	0.95	$606.42	$0
317	682	HOLIDAY REC BRKT TOP DUAL GRAY		-	-	0	$638.34	0.95	$606.42	$0
318	683	HOLIDAY REC BRKT TOP DUAL WHT		-	-	0	$638.34	0.95	$606.42	$0
319	684	HOLIDAY REC BRKT POST TOP DUAL BLK		-	-	0	$633.66	0.95	$601.97	$0
320	685	HOLIDAY REC BRKT POST TOP DUAL WHT		-	-	0	$633.66	0.95	$601.97	$0
		Total		534,261	19,057	553,318				$476,413,247

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Part 1d.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development Unit Charges

	(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
	Incandescent [1]						
1	110	Roadway	1,000	$1.02	$1.68	$2.18	
	Mercury Vapor [1]						
2	205	Open Bottom	4,000	$2.38	$2.90	$3.77	
3	210	Roadway	4,000	$3.06	$3.38	$4.39	
4	215	Post Top	4,000	$3.60	$6.87	$8.94	
5	220	Roadway	8,000	$3.10	$3.24	$4.21	
6	225		8,000	$2.45	$3.03	$3.95	
7	235	Roadway	21,000	$3.75	$4.11	$5.34	
8	245	Flood	21,000	$4.92	$5.96	$7.75	
9	250	Flood	62,000	$5.77	$5.96	$7.75	
	Sodium Vapor [1]						
10	300	HPS Deco Rdwy White 400w Sandpiper	50,000	$10.50	$10.81	$14.06	
11	301	Sandpiper HPS Deco Roadway 27500L	27,500	$13.61	$13.86	$18.02	
12	302	9500L HPS Bronze Champion	9,500	$13.16	$13.28	$17.28	
13	305	Open Bottom 4000L	4,000	$2.49	$2.92	$3.79	
14	306	100W HPS DECO RDWY BLK SANDPIPER	9,500	$10.19	$10.43	$13.56	
15	310	Roadway	4,000	$3.06	$3.40	$4.42	
16	313	Open Bottom	6,500	$4.11	$4.36	$5.67	
17	314	Hometown II	9,500	$3.83	$4.15	$5.39	
18	315	Post Top - Colonial/Contemp	4,000	$4.95	$5.54	$7.21	
19	316	Colonial Post Top	6,500	$3.97	$5.04	$6.55	
20	318	Post Top	9,500	$2.45	$2.70	$3.51	
21	320	Roadway-Overhead Only	9,500	$4.04	$4.15	$5.40	
22	321	Deco Post Top - Monticello	9,500	$12.59	$12.79	$16.64	
23	322	Deco Post Top -Flagler	9,500	$15.53	$15.92	$20.71	
24	323	Roadway - Turtle OH Only	9,500	$4.84	$4.97	$6.47	
25	325	Roadway-Overhead Only	16,000	$4.57	$4.73	$6.15	
26	326	Deco Post Top - Sanibel	9,500	$18.69	$18.92	$24.61	
27	330	Roadway-Overhead Only	22,000	$3.40	$4.36	$5.68	
28	335	Roadway-Overhead Only	27,500	$5.68	$5.84	$7.60	
29	336	Roadway Bridge Lighting	27,500	$6.28	$6.40	$8.33	
30	337	Roadway-DOT	50,000	$5.47	$5.61	$7.30	
31	338	Deco Roadway - Maitland	27,500	$9.65	$9.99	$13.00	
32	340	Roadway-Overhead Only	50,000	$5.79	$6.00	$7.81	
33	342	Roadway-Turnpike	50,000	$8.33	$8.57	$11.15	

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Fixtures - Development Unit Charges

	(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
34	343	Roadway-Turnpike	27,500	$8.50	$8.51	$11.07	
35	345	Flood-Overhead Only	27,500	$5.18	$5.32	$6.92	
36	347	Clermont	9,500	$20.49	$20.88	$27.16	
37	348	Clermont	27,500	$21.51	$21.99	$28.60	
38	350	Flood-Overhead Only	50,000	$5.36	$5.50	$7.16	
39	351	Underground Roadway	9,500	$5.68	$6.01	$7.81	
40	352	Underground Roadway	16,000	$6.21	$6.30	$8.19	
41	354	Underground Roadway	27,500	$7.33	$7.51	$9.77	
42	356	Underground Roadway	50,000	$7.44	$7.96	$10.36	
43	357	Underground Flood	27,500	$8.83	$9.08	$11.81	
44	358	Underground Flood	50,000	$9.01	$9.33	$12.13	
45	359	Underground Turtle Rdwy	9,500	$6.59	$6.66	$8.67	
46	360	Deco Roadway Rect	9,500	$11.93	$12.00	$15.61	
47	365	Deco Roadway Rect	27,500	$11.39	$12.00	$15.61	
48	366	Deco Roadway Rect	50,000	$11.39	$12.00	$15.61	
49	370	Deco Roadway Round	27,500	$16.48	$16.70	$21.72	
50	375	Deco Roadway Round	50,000	$16.48	$16.70	$21.72	
51	380	Deco Post Top - Ocala	9,500	$10.42	$10.83	$14.08	
52	383	Deco Post Top - Biscayne	9,500	$13.21	$13.85	$18.01	
53	385	Deco Post Top - Sebring	9,500	$6.67	$6.91	$8.99	
54	392	250w HPS Clermont Special St Joe	27,500	$10.85	$11.14	$14.49	
55	393	Deco Post Top	4,000	$8.13	$8.62	$11.22	
	Metal Halide [1]						
56	175	MH DR 3500	3,500	$4.17	$5.37	$6.99	
57	307	Deco Post Top-MH Sanibel PS	11,600	$15.20	$15.27	$19.87	
58	308	Clermont Tear Drop PS	11,600	$18.20	$18.22	$23.69	
59	309	MH Deco Rectangular PS	36,000	$11.48	$12.65	$16.45	
60	311	MF Deco Cube PS	36,000	$14.34	$14.48	$18.84	
61	312	MH Flood PS	36,000	$9.00	$9.16	$11.91	
62	319	MH Post Top Biscayne PS	11,600	$13.61	$14.03	$18.25	
63	327	Deco Post Top - Sanibel (MH)	12,000	$19.23	$19.58	$25.47	
64	332	150w DBL MH P Captiva	11,600	$34.80	$35.64	$46.35	
65	333	150w MH Flagler PS	11,600	$13.30	$13.46	$17.50	
66	349	Clermont MH	12,000	$22.02	$22.90	$29.79	
67	371	Deco Roadway Rect (MH)	38,000	$15.46	$15.55	$20.23	
68	372	Deco Roadway Round (MH)	38,000	$17.40	$17.54	$22.82	
69	373	Deco Roadway Rect (MH)	110,000	$15.42	$16.31	$21.22	
70	386	Flood (MH)	110,000	$12.96	$13.05	$16.97	
71	389	Flood (MH)-sport light	110,000	$12.97	$13.08	$17.02	

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Part 1d.
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Witness: Cowling

Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	**Billing Type**	**Description**	**Lumens**	**Current Unit Charge**	**Proposed Unit Charge**	**Embedded Unit Charge**	**Comment**
72	390	Deco Cube (MH)	38,000	$17.27	$17.45	$22.70	
73	391	Bellalagro Metal Halide 175w Bronze Type III 120v	12,000	$13.57	$13.96	$18.15	
74	396	Deco Post Top (Dual MH)	24,000	$34.90	$35.53	$46.21	
75	397	Deco Post Top (MH)	12,000	$14.74	$14.84	$19.30	
76	398	Deco Cube (MH)	110,000	$20.14	$20.50	$26.67	
77	399	Flood (MH)	38,000	$11.32	$11.95	$15.54	
	Light Emitting Diode (LED)						
78	104	50w LED Sanibel Black Type III 4000K[1]	6,354	$17.55	$16.53	$21.50	
79	106	Underground Sanibel[1]	5,500	$17.55	$16.53	$21.50	
80	107	Underground Traditional Open	3,908	$8.10	$7.22	$9.39	
81	108	Underground Traditional w/Lens	3,230	$8.30	$6.95	$9.04	
82	109	Underground Acorn	4,332	$17.42	$16.29	$21.19	
83	111	Underground Mini Bell	2,889	$14.93	$14.80	$19.25	
84	116	146W LED V VENTUS[1]	14,403	$18.98	$18.58	$24.17	
85	117	146W LED FWT VENTUS[1]	13,508	$18.98	$18.58	$24.17	
86	118	219W LED III VENTUS[1]	20,333	$24.09	$22.70	$29.53	
87	119	219W COOPER SHOEBOX BLK III[1]	20,333	$24.09	$23.31	$30.32	
88	120	50W LED K118 3K V MULTIV U F	4,861	$13.54	$13.48	$17.53	
89	121	Shoebox Bronze III	21,164	$15.42	$14.42	$18.76	
90	122	Shoebox Bronze IV	20,555	$15.42	$14.42	$18.76	
91	123	Shoebox Bronze V	21,803	$15.42	$14.42	$18.76	
92	124	Shoebox Black III	21,164	$15.42	$14.42	$18.76	
93	126	Shoebox Black IV FWT	20,555	$15.42	$14.42	$18.76	
94	127	Shoebox Black V	21,803	$15.42	$14.42	$18.76	
95	130	Monticello 3000 Kelvin	4,430	$17.49	$16.34	$21.26	
96	131	67W LED UG ROADWAY[1]	4,600	$7.54	$8.37	$10.88	
97	132	130W LED UG ROADWAY[1]	9,200	$8.42	$9.75	$12.69	
98	133	ATBO Roadway[1]	4,521	$4.29	$4.51	$5.87	
99	134	Underground ATBO Roadway[1]	4,521	$4.29	$5.71	$7.43	
100	136	Roadway	9,233	$5.85	$4.97	$6.47	
101	137	Underground Roadway	9,233	$5.85	$6.08	$7.91	
102	138	Roadway	18,642	$8.68	$6.70	$8.72	
103	139	Underground Roadway	18,642	$8.68	$7.81	$10.16	
104	141	Roadway	24,191	$8.77	$7.86	$10.23	
105	142	Underground Roadway	24,191	$8.77	$7.86	$10.23	
106	143	216W LED OVHD BLK ROADWAY	26,799	$8.68	$6.70	$8.72	
107	144	216W LED UNGR BLK ROADWAY	26,799	$8.68	$7.81	$10.16	
108	147	Roadway	12,642	$5.92	$5.03	$6.54	

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Part 1d.
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Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
109	148	Underground Roadway	12,642	$5.92	$6.13	$7.98	
110	149	50 WATT K118 3K IV MULTIV U F	4,946	$13.54	$13.07	$17.00	
111	151	ATBS Roadway[1]	4,500	$5.07	$3.88	$5.04	
112	152	49W LED AREA REFRACT OVHD[1]	5,100	$4.21	$4.43	$5.76	
113	153	49W LED AREA UNDERGROUND[1]	5,400	$4.07	$5.51	$7.16	
114	154	49W LED AREA REFRACT UNDER[1]	5,100	$4.21	$5.63	$7.32	
115	156	Shoebox Bronze IV FWT	39,078	$23.30	$20.33	$26.45	
116	157	Shoebox Bronze V	43,317	$23.30	$20.33	$26.45	
117	158	Shoebox Black IV FWT	39,078	$23.30	$20.33	$26.45	
118	159	Shoebox Black V	43,317	$23.30	$20.88	$27.15	
119	160	50W LED Monticello BLK TIII 3000K	4,646	$17.49	$16.34	$21.26	
120	161	284W LED ROADWAY BLACK UG	31,599	$8.77	$7.86	$10.23	
121	163	Shoebox Pedestrian Bronze[1]	3,130	$13.66	$13.20	$17.17	
122	164	Shoebox Pedestrian Black[1]	3,130	$13.66	$13.20	$17.17	
123	167	Underground Mitchell	5,186	$18.24	$16.98	$22.08	
124	168	Underground Mitchell w/Top Hat	4,336	$18.24	$16.98	$22.08	
125	169	Teardrop	8,472	$23.60	$19.75	$25.68	
126	171	48W LED ROADWAY BLACK UNDERGROUND FEED[1]	5,742	$4.45	$6.62	$8.61	
127	172	108W LED ROADWAY BLACK UNDERGROUND FEED	12,748	$5.85	$6.08	$7.91	
128	173	150W LED ROADWAY BLACK UNDERGROUND FEED	16,192	$5.92	$6.13	$7.98	
129	178	50W TEARDROP LED BLACK	6,034	$19.03	$16.96	$22.06	
130	179	216W LED RDWY WHITE OVERHEAD	26,799	$8.68	$6.70	$8.72	
131	180	216W LED RDWY WHITE UNDERGROUND	26,799	$8.68	$7.81	$10.16	
132	181	Sanibel[1]	10,820	$19.40	$19.50	$25.36	
133	182	Biscayne[1]	4,655	$15.03	$15.56	$20.24	
134	183	Clermont[1]	15,375	$23.64	$21.82	$28.38	
135	184	ATBS Roadway, Overhead Feed[1]	4,195	$3.62	$3.63	$4.73	
136	185	ATBS Roadway, Underground Feed[1]	4,195	$3.62	$5.15	$6.70	
137	186	ATBS Roadway, Overhead Feed[1]	8,200	$4.35	$4.55	$5.91	
138	187	ATBS Roadway, Underground Feed[1]	8,200	$4.35	$5.75	$7.47	
139	191	Flood Overhead Feed	13,729	$8.93	$7.48	$9.72	
140	192	Flood Overhead Feed	30,238	$14.47	$11.81	$15.36	
141	193	Clermont[1]	7,451	$24.04	$21.82	$28.38	
142	194	Flood Underground Feed	13,729	$8.93	$8.58	$11.16	
143	195	LED Flood Underground Feed	30,238	$14.47	$12.91	$16.80	
144	196	Amber Roadway Overhead	4,133	$10.22	$9.25	$12.03	
145	197	Amber Roadway Underground	4,133	$10.22	$10.35	$13.46	
146	198	Amber Roadway Overhead	5,408	$12.45	$10.66	$13.86	
147	199	Amber Roadway Underground	5,408	$12.45	$11.76	$15.30	

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Witness: Cowling

Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
148	296	150 WATT 3K III MULTIV F	15,381	$5.92	$5.03	$6.54	
149	297	150 WATT 3K III MULTIV UG F	15,381	$5.92	$6.13	$7.98	
150	361	Roadway[1]	6,000	$15.27	$7.17	$9.32	
151	362	Roadway[1]	9,600	$18.36	$8.55	$11.12	
152	363	Shoebox Type 3[1]	20,664	$39.01	$25.11	$32.66	
153	364	Shoebox Type 4[1]	14,421	$30.67	$16.39	$21.32	
154	367	Shoebox Type 5[1]	14,421	$29.74	$16.39	$21.32	
155	368	71W LED SANIBEL[1]	8,122	$15.69	$16.41	$21.34	
156	369	Underground Biscayne[1]	6,500	$13.88	$14.93	$19.42	
157	103	60w LED Falcon Ridge	6,315	$21.00	$19.50	$25.36	
158	105	150w LED RW Blk T3 3K	15,381	$5.92	$5.03	$6.54	
159	112	49w LED TrdClo 3000k	4,215	$7.51	$8.05	$10.47	
160	114	421w LED Sbx Blk 3k	41,379	$23.30	$20.33	$26.45	
161	125	Flood Overhead Feed 130w Brz 3k	16,436	$8.93	$7.50	$9.76	
162	128	Flood Underground Feed 130w Brz 3k	16,436	$8.93	$8.61	$11.19	
163	162	284W LED ROADWAY BRONZE UG III	31,599	$8.77	$7.86	$10.23	
164	166	51W ENTERPRISE LED PT[1]	4,500	$16.53	$13.95	$18.15	
165	174	150W LED ROADWAY GRAY 480v	16,192	$5.92	$4.97	$6.47	
166	176	216W LED ROADWAY GRAY III 480v	26,799	$8.68	$6.77	$8.81	
167	177	284W LED ROADWAY GRAY III 480v	31,599	$8.77	$6.83	$8.88	
168	188	40W ROADWAY LED OVERHEAD GRAY W/REFRACTOR[1]	4,544	$3.77	$4.07	$5.29	
169	189	40W ROADWAY LED UNDRGRND GRAY W/REFRACTOR[1]	4,544	$3.77	$5.27	$6.85	
170	190	220W LED SB BLK IV 3K	23,061	$15.42	$14.42	$18.76	
171	200	284W LED RW BK III 3K	31,599	$8.77	$6.76	$8.79	
172	201	Flood Overhead Feed 260w Brz 3k	32,963	$16.57	$11.81	$15.36	
173	202	LED Flood Underground Feed 260w Brz 3k	32,963	$16.57	$12.91	$16.80	
174	203	30W LED 3K BLK UG	2,739	$6.29	$6.86	$8.92	
175	204	30W LED 3K BIS III	4,051	$15.03	$14.31	$18.62	
176	206	30W LED 3K BIS V	4,050	$15.03	$14.31	$18.62	
177	207	50W LED 3K FLOOD	5,785	$7.85	$6.54	$8.51	
178	208	50W LED 4K FLOOD	5,940	$7.85	$6.54	$8.51	
179	209	50W LED 4K SB IV BLK	5,217	$9.38	$8.56	$11.14	
180	211	50W LED 3K SB IV BLK	4,933	$9.38	$8.56	$11.14	
181	212	50W LED 4K SB IV RZ	5,217	$9.38	$8.56	$11.14	
182	213	50W LED 3K SB IV BRZ	4,933	$9.38	$8.56	$11.14	
183	214	50W LED 3K FLOOD UG	5,785	$7.85	$7.65	$9.95	
184	216	50W LED 3K FLOOD UG	5,940	$7.85	$7.64	$9.94	
185	217	280W LED RW IV GRAY	31,358	$8.77	$6.76	$8.79	
186	218	280W LED RW IV GRAY	31,358	$8.77	$6.76	$8.79	
187	219	280W LED RW IV BLK	31,358	$8.77	$6.76	$8.79	

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Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
188	221	280W LED RW IV BLK	31,358	$8.77	$6.76	$8.79	
189	222	150W LED RW IV GRAY	16,461	$5.92	$5.03	$6.54	
190	223	150W LED RW IV GRAY	16,461	$5.92	$5.03	$6.54	
191	224	60W LED BIS III[1]	7,075	$15.03	$15.56	$20.24	
192	226	110W AMBER RW OH	5,325	$12.80	$11.36	$14.77	
193	227	110W AMBER RD UG	5,325	$12.80	$12.46	$16.21	
194	228	50W LED OCA V BLK	6,582	$8.28	$8.73	$11.35	
195	229	50W LED OMONT III 3K	3,972	$17.42	$16.29	$21.19	
196	231	70W LED ODAC III WHT	6,207	$17.42	$16.29	$21.19	
197	232	50W ODAC 1K III BL	1,568	$18.92	$17.54	$22.81	
198	233	50W OTRAD 1K III BL	1,361	$10.18	$10.22	$13.30	
199	234	50W SAN III 3K BLK[1]	5,810	$17.55	$17.82	$23.18	
200	236	50W LED SAN WHITE[1]	6,226	$17.55	$17.82	$23.18	
201	237	50W ENTR III 3K	4,540	$14.18	$13.95	$18.15	
202	238	220W RW III 3K WHT	26,799	$8.68	$6.70	$8.72	
203	239	60W SAN QSM AMBER	1,953	$20.47	$18.09	$23.53	
204	241	50W CLER III QSM	6,273	$24.04	$21.77	$28.31	
205	242	150W CLER III QSM	14,215	$24.04	$21.77	$28.31	
206	244	50W SAN III QSM	6,226	$17.55	$16.40	$21.33	
207	246	50W SAN III 3K QSM	5,810	$17.55	$16.40	$21.33	
208	247	50W SAN III WHT QSM	6,226	$17.55	$16.40	$21.33	
209	248	50 SAN III WH 3K QSM	5,810	$17.55	$16.40	$21.33	
210	249	50 SBX IV BLK AMB	4,933	$10.45	$10.69	$13.91	
211	251	50 MICRO II 3K OH	5,283	$3.69	$3.77	$4.90	
212	252	50 MICRO II 3K UG	5,283	$3.69	$4.87	$6.34	
213	253	50 MICRO III 3K OH	5,232	$3.69	$3.77	$4.90	
214	254	50 MICRO III 3K UG	5,232	$3.69	$4.87	$6.34	
215	255	50 MICRO V 3K OH	5,494	$3.69	$3.77	$4.90	
216	256	50 MICRO V 3K UG	5,494	$3.69	$4.87	$6.34	
217	257	50 MICRO III 3K UG	5,232	$3.69	$4.87	$6.34	
218	259	50 MTCHR III 3K RBM	5,811	$18.24	$16.98	$22.08	
219	261	50MTCHTR III3K THRBM	5,464	$18.24	$16.98	$22.08	
220	263	50 MTCHR V 3K RBM	6,525	$18.24	$16.98	$22.08	
221	265	50MTCHTR V3K THRBM	5,449	$18.24	$16.98	$22.08	
222	266	110 RW III 3K B	12,748	$5.85	$4.97	$6.47	
223	267	420 SBX V 3K	45,868	$23.30	$20.33	$26.45	
224	268	150 RW BLK IV 3K UG	14,952	$5.92	$6.13	$7.98	
225	269	150 SBX BLK III	19,007	$14.12	$13.45	$17.49	
226	270	150 SBX BLK IV	18,460	$14.12	$13.45	$17.49	
227	271	150 SBX BLK V	18,580	$14.12	$13.45	$17.49	
228	272	40 COL BLK V 3K BOLL	1,007	$19.32	$15.43	$20.07	

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Part 1d.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
229	273	40 WAS BLK V 3K BOLL	1,007	$17.77	$19.74	$25.68	
230	274	150 ENT BLK V 3K	16,500	$14.73	$14.42	$18.76	
231	275	150 ENT BLK IV 3K	15,595	$14.73	$14.42	$18.76	
232	276	150 ENT BLK III 3K	15,091	$14.73	$14.42	$18.76	
233	277	220 ENT BLK V 3K	23,507	$15.83	$15.36	$19.97	
234	278	220 ENT BLK IV 3K	22,219	$15.83	$15.36	$19.97	
235	279	220 ENT BLK III 3K	21,502	$15.83	$15.36	$19.97	
236	280	220 RW IV GRAY	26,799	$8.68	$6.70	$8.72	
237	281	150 SAN III BLK4KQSM	16,160	$17.55	$16.40	$21.33	
238	282	130 RW AMB WHT IIIU	6,491	$20.72	$18.36	$23.88	
239	283	130 RW AMB WHT III0	6,491	$20.72	$17.26	$22.45	
240	284	130 RW AMB BLK III OH DOT	5,325	$20.72	$17.26	$22.45	
241	285	130 RW AMB BLK III UG DOT	5,325	$20.72	$18.36	$23.88	
242	286	50 VILLAGES BLK V 3K	3,918	$13.54	$13.93	$18.12	
243	287	50 VILLAGES BLK IV 3K	4,364	$13.54	$13.93	$18.12	
244	288	50W OTRAD 3K V BL	4,694	$13.54	$8.16	$10.62	
245	289	50 MICRO BLK II 3K UG	5,377	$3.69	$4.87	$6.34	
246	290	50 MICRO BLK II 3K OH	5,377	$3.69	$3.77	$4.90	
247	291	150 RW GRAY IV 3K OH	20,050	$5.92	$5.03	$6.54	
248	292	40 WATT 3K GRY II MULTIVF[1]	4,711	$3.62	$4.11	$5.35	
249	293	40 WATT 3K GRY II MULTIV UG F[1]	4,711	$3.62	$5.31	$6.91	
250	294	70 WATT 3K II MULTIV OH F[1]	7,565	$4.35	$4.77	$6.20	
251	295	70 WATT 3K II MULTIV UG F[1]	7,565	$4.35	$5.97	$7.76	
252	299	280W RDWY 3k WHT III UG	31,358	$8.77	$8.67	$11.28	
253	334	150 RW GRAY IV 3K UG	20,050	$5.92	$6.13	$7.98	
254	374	150 RW BLK III 3K OH	20,070	$5.92	$5.03	$6.54	
255	376	150 RW BLK IV 3K OH	20,050	$5.92	$5.03	$6.54	
256	377	220 RW GRY III 3K OH	31,493	$8.68	$6.70	$8.72	
257	378	220 RW GRY III 3K UG	31,493	$8.68	$7.81	$10.16	
258	379	220 RW GRY IV 3K OH	28,647	$8.68	$6.70	$8.72	
259	382	220 RW GRY IV 3K UG	28,647	$8.68	$7.81	$10.16	
260	384	220 RW BLK III 3K UG	31,493	$8.68	$7.81	$10.16	
261	388	220 RW BLK IV 3K OH	28,647	$8.68	$6.70	$8.72	
262	600	220 RW BLK IV 3K UG	28,647	$8.68	$7.81	$10.16	
263	601	220 RW WHT III 3K UG	31,493	$8.68	$7.81	$10.16	
264	602	280 RW GRY III 3K OH	37,226	$8.77	$6.76	$8.79	
265	603	280 RW GRY III 3K UG	37,226	$8.77	$7.86	$10.23	
266	604	280 RW GRY IV 3K OH	34,106	$8.77	$6.76	$8.79	
267	605	280 RW GRY IV 3K UG	34,106	$8.77	$7.86	$10.23	
268	606	280 RW BLK III 3K OH	37,226	$8.77	$6.76	$8.79	
269	607	280 RW BLK IV 3K OH	34,106	$8.77	$6.76	$8.79	

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Part 1d.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
270	608	280 RW BLK IV 3K UG	34,106	$8.77	$7.86	$10.23	
271	609	110 RW GRY III 3K UG	15,230	$5.85	$6.08	$7.91	
272	610	110 RW GRY III 3K OH	15,230	$5.85	$4.97	$6.47	
273	611	70 ODAC BLK III 3K	5,630	$17.42	$16.29	$21.19	
274	612	70 ODAC WHT III 3K	5,630	$17.42	$16.29	$21.19	
275	614	150CLERBLKIII3KQSM	13,547	$24.04	$22.31	$29.01	
276	616	50 MB BLK III 3K	4,679	$14.93	$14.04	$18.26	
277	617	50 OTRAD BLK III 3K	4,309	$8.10	$8.32	$10.82	
278	618	150 SAN III BLK3KQSM	16,278	$17.55	$15.78	$20.53	
279	619	50 TD BLK III 3K	5,751	$19.03	$17.63	$22.94	
280	620	150 TD BLK III 3K	14,652	$23.60	$21.41	$27.84	
281	629	50 COBRA GRY II 3K OH	5,487	$5.13	$3.77	$4.90	
282	630	50 COBRA GRY II 3K UG	5,487	$5.13	$4.87	$6.34	
283	631	50 COBRA GRY III 3K OH	5,378	$5.13	$3.77	$4.90	
284	632	50 COBRA GRY III 3K UG	5,378	$5.13	$4.87	$6.34	
285	633	50 COBRA GRY V 3K OH	5,428	$5.13	$3.77	$4.90	
286	634	50 COBRA GRY V 3K UG	5,428	$5.13	$4.87	$6.34	
287	635	150 SBX BLK III 3K	17,970	$14.12	$13.45	$17.49	
288	636	150 SBX BLK IV 3K	17,452	$14.12	$13.45	$17.49	
289	637	150 SBX BLK V 3K	18,513	$14.12	$13.45	$17.49	
290	638	220 SBX BLK III 3K	23,744	$15.42	$14.42	$18.76	
291	639	220 SBX BLK V 3K	24,461	$15.42	$14.42	$18.76	
292	640	30 OTC BLK III 3K	3,493	$6.28	$6.75	$8.78	
293	641	110 RW GRY IV UG	15,950	$5.85	$6.08	$7.91	
294	642	110 RW GRY IV OH	15,950	$5.85	$4.97	$6.47	
295	643	110 RW GRY IV 3K UG	15,230	$5.85	$6.08	$7.91	
296	644	110 RW GRY IV 3K OH	15,230	$5.85	$4.97	$6.47	
297	645	110 RW BLK IV UG	15,950	$5.85	$6.08	$7.91	
298	646	110 RW BLK IV OH	15,950	$5.85	$4.97	$6.47	
299	647	110 RW BLK IV 3K UG	15,230	$5.85	$6.08	$7.91	
300	648	110 RW BLK IV 3K OH	15,230	$5.85	$4.97	$6.47	
301	649	150 SBX BRZ 3K III	17,970	$14.12	$13.45	$17.49	
302	650	150 SBX BRZ 3K V	18,513	$14.12	$13.45	$17.49	
303	651	150 SBX BRZ 3K IV	17,452	$14.12	$13.45	$17.49	
304	652	150 SBX BRZ III	19,007	$14.12	$13.45	$17.49	
305	653	150 SBX BRZ IV	18,460	$14.12	$13.45	$17.49	
306	654	150 SBX BRZ V	18,580	$14.12	$13.45	$17.49	
	Receptacles[4]					
307	672	HOLIDAY REC RISER		$3.12	$3.06	$3.98	

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Part 1d.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Fixtures - Development Unit Charges

(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line No.	Billing Type	Description	Lumens	Current Unit Charge	Proposed Unit Charge	Embedded Unit Charge	Comment
308	673	HOLIDAY REC BRKT TOP BLK		$3.97	$3.84	$5.00	
309	674	HOLIDAY REC BRKT TOP GRAY		$3.97	$3.84	$5.00	
310	675	HOLIDAY REC BRKT TOP WHT		$3.97	$3.84	$5.00	
311	676	HOLIDAY REC FESTOON BLK		$4.01	$4.32	$5.62	
312	677	HOLIDAY REC FESTOON GRAY		$4.01	$4.32	$5.62	
313	678	HOLIDAY REC FESTOON WHT		$3.15	$4.32	$5.62	
314	679	HOLIDAY REC BRKT POST TOP BLK		$3.99	$3.92	$5.09	
315	680	HOLIDAY REC BRKT POST TOP WHT		$3.99	$3.92	$5.09	
316	681	HOLIDAY REC BRKT TOP DUAL BLK		$5.17	$5.15	$6.70	
317	682	HOLIDAY REC BRKT TOP DUAL GRAY		$5.16	$5.15	$6.70	
318	683	HOLIDAY REC BRKT TOP DUAL WHT		$5.16	$5.15	$6.70	
319	684	HOLIDAY REC BRKT POST TOP DUAL BLK		$5.22	$5.12	$6.66	
320	685	HOLIDAY REC BRKT POST TOP DUAL WHT		$5.22	$5.12	$6.66	

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Part 2a.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Billing Units

(1) Line No.	(2) Billing Type	(3) Description	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6)x(7)	(9) Projected Year End 2025 (7)x(8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
1	404	35' Deco Concrete - Mariner	668	671	674	1%	678	681	679	8,153
2	405	Concrete 30/35'	110,011	110,132	110,683	1%	111,236	111,792	111,514	1,338,170
3	406	16' Deco Conc - Single Sanibel[1]	4,659	4,631	4,446	(2%)	4,379	4,313	4,346	52,155
4	407	16' Deco Conc - Double Sanibel[1]	209	204	196	(2%)	193	190	191	2,297
5	408	26' Aluminum DOT Style Pole	1,086	1,028	1,033	1%	1,038	1,043	1,041	12,491
6	409	36' Aluminum DOT Style Pole	477	481	483	1%	486	488	487	5,844
7	410	Concrete, 15' [1]	949	888	799	(5%)	759	721	740	8,883
8	411	16' Octagonal Conc [1]	71	71	68	(2%)	67	66	67	800
9	412	32' Octagonal Deco Concrete[1]	835	832	799	(2%)	787	775	781	9,370
10	413	25' Tenon Top Concrete	73	75	77	2%	78	80	79	946
11	414	13' Deco Conc St James[1]	214	214	205	(2%)	202	199	201	2,410
12	415	Concrete, Curved [1]	554	551	529	(2%)	521	513	517	6,205
13	416	23' Deco Conc Vic II Bronze	391	381	385	1%	389	393	391	4,687
14	418	35' Tenon Top Black Concrete	1,173	1,352	1,359	1%	1,366	1,372	1,369	16,428
15	420	Wood, 30/35'	65,646	64,235	64,556	1%	64,879	65,203	65,041	780,494
16	421	PROMENADE 25FT BLACK DIRECT BURIED	141	188	413	1%	415	417	416	4,993
17	425	Wood, 14' Laminated [1]	1,091	1,007	906	(5%)	861	818	839	10,074
18	428	Deco Fiberglass, 35', Bronze, Reinforced [1]	154	157	151	(3%)	146	142	144	1,728
19	429	Deco Fiberglass, 41', Bronze, Reinforced [1]	316	313	300	(3%)	291	283	287	3,445
20	430	Fiberglass, 14', Black [1]	27,131	23,293	19,293	(15%)	16,399	13,939	15,169	182,029
21	431	Deco Fiberglass, 41', Bronze [1]	1,442	1,426	1,369	(3%)	1,328	1,288	1,308	15,696
22	432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	5	15	14	(3%)	14	14	14	165
23	433	Deco Fiberglass, 35', Bronze [1]	426	420	403	(3%)	391	379	385	4,623
24	434	Deco Fiberglass, 20', Black, Deco Base [1]	268	216	194	(5%)	185	175	180	2,161
25	435	Aluminum, Type A [1]	78	93	89	(3%)	87	84	85	1,024
26	436	Deco Fiberglass, 16', Black, Fluted [1]	2,700	2,295	2,066	(5%)	1,962	1,864	1,913	22,958
27	437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	377	361	347	(3%)	336	326	331	3,973
28	438	Deco Fiberglass, 20', Black [1]	8,965	8,659	8,313	(3%)	8,063	7,821	7,942	95,308
29	439	Black Fiberglass 16'[1]	378	377	362	(3%)	351	341	346	4,150
30	440	Aluminum, Type B [1]	289	249	239	(3%)	232	225	228	2,741
31	441	15' Black Aluminum	2,449	6,856	11,656	20%	14,570	17,484	16,027	192,324
32	445	Aluminum, Type C [1]	66	65	62	(3%)	61	59	60	715
33	446	Deco Fiberglass, 30', Bronze [1]	238	238	228	(3%)	222	215	218	2,620
34	447	Deco Fiberglass, 35', Silver, Anchor Base [1]	243	242	232	(3%)	225	219	222	2,664
35	448	Deco Fiberglass, 41', Silver [1]	537	535	514	(3%)	498	483	491	5,889
36	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	139	139	133	(3%)	129	126	127	1,530
37	450	Concrete, 1/2 Special	176	150	150	1%	151	152	151	1,814
38	451	Concrete 40/45 T2	156	171	223	1%	224	225	225	2,696
39	452	36ft Aluminum Breakaway Pole	5	5	5	1%	5	5	5	61

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Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Billing Units

(1) Line No.	(2) Billing Type	(3) Description	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6)x(7)	(9) Projected Year End 2025 (7)x(8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
40	454	35ft OAL Promenade Receptacle Pole	221	252	793	10%	1,025	1,128	1,076	12,915
41	455	Steel, Type A [1]	3	3	3	(3%)	3	3	3	33
42	456	PROMENADE 29FT BLACK DIRECT BURIED[1]	59	118	113	(2%)	112	110	111	1,329
43	460	Steel, Type B [1]	4	4	4	(3%)	4	4	4	44
44	461	16' Vic II Brnz[1]	228	228	219	(2%)	216	212	214	2,568
45	464	35FT BRONZE PROMONADE SPECIAL ST JOE[1]	16	16	15	(2%)	15	15	15	180
46	465	Steel, Type C [1]	18	18	17	(3%)	17	16	17	198
47	466	16' Deco Con Vic II - Dual Mount	933	950	955	1%	960	964	962	11,543
48	467	16' Deco Conc Washington - Dual	872	825	829	1%	833	837	835	10,024
49	468	16' Deco Conc Colonial - Dual Mount	390	399	401	1%	403	405	404	4,848
50	469	35' Tenon Top Quad Flood Mount	18	19	19	1%	19	19	19	231
51	470	45' Tenon Top Quad Flood Mount	13	14	14	1%	14	14	14	170
52	471	22' Deco Concrete	1,008	1,176	1,473	1%	1,480	1,488	1,484	17,809
53	472	22' Deco Conc Single Sanibel[1]	8,441	8,633	8,288	(2%)	8,163	8,041	8,102	97,226
54	473	22' Deco Conc Double Sanibel[1]	725	793	761	(2%)	750	739	744	8,931
55	474	22' Deco Conc Double Mount	159	199	200	1%	201	202	201	2,418
56	476	25' Tenon Top Bronze Concrete	1,808	1,819	1,828	1%	1,837	1,846	1,842	22,102
57	477	30' Tenon Top Bronze Concrete	1,114	1,108	1,114	1%	1,119	1,125	1,122	13,463
58	478	35' Tenon Top Bronze Concrete	3,182	3,400	3,417	1%	3,434	3,451	3,443	41,312
59	479	41' Tenon Top Bronze Concrete	424	421	423	2%	432	440	436	5,231
60	480	Wood, 40/45'	1,325	1,343	1,350	1%	1,356	1,363	1,360	16,318
61	481	30' Tenon Top Concrete, Single Flood Mount	52	48	48	1%	48	49	49	583
62	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	57	57	57	1%	58	58	58	693
63	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	5	5	5	1%	5	5	5	61
64	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	35	34	34	1%	34	35	34	413
65	485	Concrete, 40/45' [1]	947	938	900	(2%)	887	874	880	10,564
66	486	Tenon Style Concrete 46' Single Flood Mount	18	15	15	1%	15	15	15	182
67	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	34	32	32	1%	32	32	32	389
68	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	149	145	146	1%	146	147	147	1,762
69	489	35' Tenon Top Concrete, Single Flood Mount	104	186	193	3%	201	207	204	2,450
70	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	6	6	6	1%	6	6	6	73
71	492	16' Smooth Decorative Concrete/The Colonial	35,209	36,971	38,266	5%	40,179	42,188	41,184	494,205
72	493	19' White Aluminum[1]	142	142	136	(3%)	132	128	130	1,563
73	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	850	819	823	1%	827	831	829	9,951
74	495	Dual Mount 20' Fiberglass[1]	1	1	1	(3%)	1	1	1	11
75	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	1,268	1,313	1,320	1%	1,326	1,333	1,329	15,954
76	497	16' Decorative Concrete w/decorative base/The Washington	10,999	11,255	11,724	3%	12,127	12,430	12,279	147,343
77	498	35' Tenon Top Concrete,/Non-Flood Mount/1-4 Fixtures	4,763	4,643	4,666	1%	4,690	4,713	4,701	56,415
78	499	16' Decorative Concrete-Vic II	29,047	30,111	31,163	5%	32,410	34,030	33,220	398,637
79	504	Promenade Black 41ft	5	5	5	1%	5	5	5	61
80	506	Promenade Black 30FT	28	123	440	5%	484	508	496	5,953
81	507	22FT WHITE DECO CONC MARINER	0	0	1	1%	1	1	1	12

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Part 2a.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Billing Units

(1) Line No.	(2) Billing Type	(3) Description	(4) Actual Year End 2021	(5) Actual Year End 2022	(6) Projected Year End 2023	(7) Growth Rate	(8) Projected Year End 2024 (6)x(7)	(9) Projected Year End 2025 (7)x(8)	(10) Projected Average 2025 (8+9)/2	(11) Projected Annual Billing Units (10) x 12
82	509	AL AB 26FT BLK 10FT BWY	0	0	1	1%	1	1	1	12
83	510	AL AB 26FT BLK 12FT BWY	0	0	1	1%	1	1	1	12
84	511	AL AB 36FT BLK 10FT BWY	17	24	24	1%	24	24	24	292
85	512	AL AB 36FT BLK 12FT BWY	0	0	1	1%	1	1	1	12
86	515	AL DB 30FT BLK HUB BWY DBL10FTBRKT	0	0	1	1%	1	1	1	12
87	517	AL DB 30FT SAT HUB BWY DBL10FTBRKT	1	6	6	1%	6	6	6	73
89	519	HOLIDAY REC RISER[1]	8	170	163	(1%)	162	160	161	4,104
90	520	HOLIDAY REC BRKT TOP BLK[1]	1	1	1	(1%)	1	1	1	12
91	521	HOLIDAY REC BRKT TOP GRAY[1]	0	0	0	(1%)	0	0	0	0
92	522	HOLIDAY REC BRKT TOP WHT[1]	0	0	0	(1%)	0	0	0	0
93	523	HOLIDAY REC FESTOON BLK[1]	20	25	24	(1%)	24	24	24	387
94	524	HOLIDAY REC FESTOON GRAY[1]	1	1	1	(1%)	1	1	1	12
95	525	HOLIDAY REC FESTOON WHT[1]	2	4	4	(1%)	4	4	4	77
96	526	HOLIDAY REC BRKT POST TOP BLK[1]	16	59	57	(1%)	56	56	56	1,261
97	527	HOLIDAY REC BRKT POST TOP WHT[1]	0	0	0	(1%)	0	0	0	0
98	528	HOLIDAY REC BRKT TOP DUAL BLK[1]	0	0	0	(1%)	0	0	0	0
99	529	HOLIDAY REC BRKT TOP DUAL GRAY[1]	0	0	0	(1%)	0	0	0	0
100	530	HOLIDAY REC BRKT TOP DUAL WHT[1]	0	0	0	(1%)	0	0	0	0
101	531	HOLIDAY REC BRKT POST TOP DUAL BLK[1]	0	0	0	(1%)	0	0	0	0
102	532	HOLIDAY REC BRKT POST TOP DUAL WHT[1]	0	0	0	(1%)	0	0	0	0
103	533	22FT BLACK COLONIAL 6" TENON QSM	3	608	898	10%	1,009	1,110	1,059	12,713
104	534	22FT WHITE COLONIAL 6" TENON QSM	0	0	1	1%	1	1	1	12
105	535	AL DIRECT BURIED 21FT BLK 3IN TENON	1	1	1	1%	1	1	1	12
106	536	COLONIAL CTE 16FT 6T QSM	6	257	335	5%	369	387	378	4,533
107	537	AL AB 37FT SAT DOT	0	0	1	1%	1	1	1	12
108	539	AL DB 30FT SAT HUB BWY 10BKT	1	1	1	1%	1	1	1	12
109	541	AL DB 30FT SAT HUB BWY 12BKT	0	0	1	1%	1	1	1	12
110	543	AL AB 36FT SAT BWY 10ARM	12	129	331	5%	364	382	373	4,478
111	544	WASH CTE 25FT BLK	10	14	71	3%	74	76	75	899
		Totals	339,565	343,103	348,098	1%	352,314	357,173	354,744	4,259,831

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Part 2b.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Summary of Current Installed Costs

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Total Material	Total Labor	Current Installed Cost/Unit
1	404	35' Deco Concrete - Mariner	$2,480.40	$472.92	$2,953.32
2	405	Concrete 30/35'	$545.22	$472.92	$1,018.14
3	406	16' Deco Conc - Single Sanibel[1]	$1,344.33	$426.78	$1,771.11
4	407	16' Deco Conc - Double Sanibel[1]	$1,429.74	$426.78	$1,856.52
5	408	26' Aluminum DOT Style Pole	$2,155.14	$426.78	$2,581.92
6	409	36' Aluminum DOT Style Pole	$3,705.39	$426.78	$4,132.17
7	410	Concrete, 15' [1]	$550.01	$426.78	$976.79
8	411	16' Octagonal Conc [1]	$877.50	$426.78	$1,304.28
9	412	32' Octagonal Deco Concrete[1]	$1,994.85	$472.92	$2,467.77
10	413	25' Tenon Top Concrete	$502.75	$472.92	$975.67
11	414	13' Deco Conc St James[1]	$1,884.87	$426.78	$2,311.65
12	415	Concrete, Curved [1]	$624.42	$196.09	$820.51
13	416	23' Deco Conc Vic II Bronze	$1,464.84	$472.92	$1,937.76
14	418	35' Tenon Top Black Concrete	$2,343.51	$472.92	$2,816.43
15	420	Wood, 30/35'	$80.39	$472.92	$553.31
16	421	PROMENADE 25FT BLACK DIRECT BURIED	$1,723.41	$472.92	$2,196.33
17	425	Wood, 14' Laminated [1]	$384.93	$311.43	$696.36
18	428	Deco Fiberglass, 35', Bronze, Reinforced [1]	$965.25	$426.78	$1,392.03
19	429	Deco Fiberglass, 41', Bronze, Reinforced [1]	$2,077.84	$426.78	$2,504.62
20	430	Fiberglass, 14', Black [1]	$429.39	$311.43	$740.82
21	431	Deco Fiberglass, 41', Bronze [1]	$1,233.18	$426.78	$1,659.96
22	432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	$2,135.25	$426.78	$2,562.03
23	433	Deco Fiberglass, 35', Bronze [1]	$654.83	$426.78	$1,081.61
24	434	Deco Fiberglass, 20', Black, Deco Base [1]	$531.18	$426.78	$957.96
25	435	Aluminum, Type A [1]	$1,480.05	$196.09	$1,676.14
26	436	Deco Fiberglass, 16', Black, Fluted [1]	$1,178.05	$426.78	$1,604.83
27	437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	$2,650.05	$426.78	$3,076.83
28	438	Deco Fiberglass, 20', Black [1]	$531.18	$196.09	$727.27
29	439	Black Fiberglass 16'[1]	$1,485.60	$426.78	$1,912.38
30	440	Aluminum, Type B [1]	$1,480.05	$426.78	$1,906.83
31	441	15' Black Aluminum	$401.77	$311.43	$713.20
32	445	Aluminum, Type C [1]	$1,480.05	$426.78	$1,906.83
33	446	Deco Fiberglass, 30', Bronze [1]	$523.07	$426.78	$949.85
34	447	Deco Fiberglass, 35', Silver, Anchor Base [1]	$1,095.75	$426.78	$1,522.53
35	448	Deco Fiberglass, 41', Silver [1]	$1,233.18	$426.78	$1,659.96
36	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	$825.43	$426.78	$1,252.21
37	450	Concrete, 1/2 Special	$312.21	$236.46	$548.67
38	451	Concrete 40/45 T2	$1,193.44	$472.92	$1,666.36
39	452	36ft Aluminum Breakaway Pole	$1,939.86	$426.78	$2,366.64

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Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Summary of Current Installed Costs

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Total Material	Total Labor	Current Installed Cost/Unit
40	454	35ft OAL Promenade Receptacle Pole	$2,343.51	$472.92	$2,816.43
41	455	Steel, Type A [1]	$1,480.05	$472.92	$1,952.97
42	456	PROMENADE 29FT BLACK DIRECT BURIED[1]	$1,914.12	$472.92	$2,387.04
43	460	Steel, Type B [1]	$1,480.05	$472.92	$1,952.97
44	461	16' Vic II Brnz[1]	$1,301.04	$426.78	$1,727.82
45	464	35FT BRONZE PROMONADE SPECIAL ST JOE[1]	$2,115.36	$472.92	$2,588.28
46	465	Steel, Type C [1]	$1,480.05	$472.92	$1,952.97
47	466	16' Deco Con Vic II - Dual Mount	$1,803.15	$426.78	$2,229.92
48	467	16' Deco Conc Washington - Dual	$1,899.09	$426.78	$2,325.86
49	468	16' Deco Conc Colonial - Dual Mount	$1,637.01	$426.78	$2,063.78
50	469	35' Tenon Top Quad Flood Mount	$899.24	$472.92	$1,372.15
51	470	45' Tenon Top Quad Flood Mount	$1,433.92	$472.92	$1,906.83
52	471	22' Deco Concrete	$1,364.22	$472.92	$1,837.14
53	472	22' Deco Conc Single Sanibel[1]	$1,269.45	$472.92	$1,742.37
54	473	22' Deco Conc Double Sanibel[1]	$1,778.40	$472.92	$2,251.32
55	474	22' Deco Conc Double Mount	$1,856.38	$472.92	$2,329.30
56	476	25' Tenon Top Bronze Concrete	$1,550.25	$472.92	$2,023.17
57	477	30' Tenon Top Bronze Concrete	$1,914.12	$472.92	$2,387.04
58	478	35' Tenon Top Bronze Concrete	$2,480.40	$472.92	$2,953.32
59	479	41' Tenon Top Bronze Concrete	$2,737.80	$472.92	$3,210.72
60	480	Wood, 40/45'	$254.25	$472.92	$727.17
61	481	30' Tenon Top Concrete, Single Flood Mount	$638.57	$472.92	$1,111.49
62	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	$770.77	$472.92	$1,243.69
63	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$1,334.12	$472.92	$1,807.03
64	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	$1,342.20	$472.92	$1,815.12
65	485	Concrete, 40/45' [1]	$1,182.87	$472.92	$1,655.79
66	486	Tenon Style Concrete 46' Single Flood Mount	$1,210.00	$472.92	$1,682.92
67	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$799.22	$472.92	$1,272.13
68	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	$807.30	$472.92	$1,280.22
69	489	35' Tenon Top Concrete, Single Flood Mount	$675.10	$472.92	$1,148.02
70	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$762.69	$472.92	$1,235.61
71	492	16' Smooth Decorative Concrete/The Colonial	$1,093.95	$426.78	$1,520.73
72	493	19' White Aluminum[1]	$2,399.20	$426.78	$2,825.98
73	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	$1,210.00	$472.92	$1,682.92
74	495	Dual Mount 20' Fiberglass[1]	$531.18	$426.78	$957.96
75	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	$638.57	$472.92	$1,111.49
76	497	16' Decorative Concrete w/decorative base/The Washington	$1,386.45	$426.78	$1,813.23
77	498	35' Tenon Top Concrete,/Non-Flood Mount/1-4 Fixtures	$675.10	$472.92	$1,148.02
78	499	16' Decorative Concrete-Vic II	$1,301.04	$426.78	$1,727.82
79	504	Promenade Black 41ft	$2,737.80	$472.92	$3,210.72
80	506	Promenade Black 30FT	$1,914.12	$472.92	$2,387.04
81	507	22FT WHITE DECO CONC MARINER	$1,415.70	$472.92	$1,888.62

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Part 2b.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Summary of Current Installed Costs

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Total Material	Total Labor	Current Installed Cost/Unit
82	509	AL AB 26FT BLK 10FT BWY	$2,288.52	$426.78	$2,715.30
83	510	AL AB 26FT BLK 12FT BWY	$2,288.52	$426.78	$2,715.30
84	511	AL AB 36FT BLK 10FT BWY	$3,974.49	$426.78	$4,401.27
85	512	AL AB 36FT BLK 12FT BWY	$3,974.49	$426.78	$4,401.27
86	515	AL DB 30FT BLK HUB BWY DBL10FTBRKT	$2,596.23	$426.78	$3,023.01
87	517	AL DB 30FT SAT HUB BWY DBL10FTBRKT	$2,920.32	$426.78	$3,347.10
89	519	HOLIDAY REC RISER[1]	$263.25	$115.35	$378.60
90	520	HOLIDAY REC BRKT TOP BLK[1]	$360.36	$115.35	$475.71
91	521	HOLIDAY REC BRKT TOP GRAY[1]	$360.36	$115.35	$475.71
92	522	HOLIDAY REC BRKT TOP WHT[1]	$360.36	$115.35	$475.71
93	523	HOLIDAY REC FESTOON BLK[1]	$420.03	$115.35	$535.38
94	524	HOLIDAY REC FESTOON GRAY[1]	$420.03	$115.35	$535.38
95	525	HOLIDAY REC FESTOON WHT[1]	$420.03	$115.35	$535.38
96	526	HOLIDAY REC BRKT POST TOP BLK[1]	$369.72	$115.35	$485.07
97	527	HOLIDAY REC BRKT POST TOP WHT[1]	$369.72	$115.35	$485.07
98	528	HOLIDAY REC BRKT TOP DUAL BLK[1]	$522.99	$115.35	$638.34
99	529	HOLIDAY REC BRKT TOP DUAL GRAY[1]	$522.99	$115.35	$638.34
100	530	HOLIDAY REC BRKT TOP DUAL WHT[1]	$522.99	$115.35	$638.34
101	531	HOLIDAY REC BRKT POST TOP DUAL BLK[1]	$518.31	$115.35	$633.66
102	532	HOLIDAY REC BRKT POST TOP DUAL WHT[1]	$518.31	$115.35	$633.66
103	533	22FT BLACK COLONIAL 6" TENON QSM	$1,269.45	$472.92	$1,742.37
104	534	22FT WHITE COLONIAL 6" TENON QSM	$1,421.55	$472.92	$1,894.47
105	535	AL DIRECT BURIED 21FT BLK 3IN TENON	$555.75	$426.78	$982.53
106	536	COLONIAL CTE 16FT 6T QSM	$1,099.80	$426.78	$1,526.58
107	537	AL AB 37FT SAT DOT	$2,089.62	$426.78	$2,516.40
108	539	AL DB 30FT SAT HUB BWY 10BKT	$2,655.90	$426.78	$3,082.68
109	541	AL DB 30FT SAT HUB BWY 12BKT	$2,706.21	$426.78	$3,132.99
110	543	AL AB 36FT SAT BWY 10ARM	$3,705.39	$426.78	$4,132.17
111	544	WASH CTE 25FT BLK	$2,001.87	$472.92	$2,474.79

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Part 2c.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Embedded Investment

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4) + (5)	Current Installed Cost/Unit	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6) X (9)
1	404	35' Deco Concrete - Mariner	679	0	679	$2,953.32	0.60	$1,771.99	$1,203,927
2	405	Concrete 30/35'	111,514	3288	114,802	$1,018.14	0.97	$988.36	$113,465,320
3	406	16' Deco Conc - Single Sanibel[1]	4,346	73	4,419	$1,771.11	0.94	$1,660.86	$7,339,706
4	407	16' Deco Conc - Double Sanibel[1]	191	1	192	$1,856.52	0.95	$1,767.40	$340,147
5	408	26' Aluminum DOT Style Pole	1,041	0	1,041	$2,581.92	0.90	$2,323.73	$2,418,770
6	409	36' Aluminum DOT Style Pole	487	0	487	$4,132.17	0.80	$3,305.73	$1,610,013
7	410	Concrete, 15' [1]	740	13	753	$976.79	1.12	$1,098.26	$827,275
8	411	16' Octagonal Conc [1]	67	0	67	$1,304.28	1.12	$1,466.48	$97,717
9	412	32' Octagonal Deco Concrete[1]	781	0	781	$2,467.77	0.95	$2,349.31	$1,834,434
10	413	25' Tenon Top Concrete	79	0	79	$975.67	0.95	$928.83	$73,202
11	414	13' Deco Conc St James[1]	201	0	201	$2,311.65	0.95	$2,200.69	$441,988
12	415	Concrete, Curved [1]	517	5	522	$820.51	1.12	$922.55	$481,677
13	416	23' Deco Conc Vic II Bronze	391	27	418	$1,937.76	0.95	$1,844.74	$770,367
14	418	35' Tenon Top Black Concrete	1,369	34	1,403	$2,816.43	0.95	$2,681.24	$3,761,689
15	420	Wood, 30/35'	65,041	9604	74,645	$553.31	0.96	$532.18	$39,724,695
16	421	PROMENADE 25FT BLACK DIRECT BURIED	416	0	416	$2,196.33	0.90	$1,976.69	$822,507
17	425	Wood, 14' Laminated [1]	839	35	874	$696.36	1.12	$782.96	$684,669
18	428	Deco Fiberglass, 35', Bronze, Reinforced [1]	144	2	146	$1,392.03	1.12	$1,565.14	$228,519
19	429	Deco Fiberglass, 41', Bronze, Reinforced [1]	287	8	295	$2,504.62	1.12	$2,816.09	$831,011
20	430	Fiberglass, 14', Black [1]	15,169	161	15,330	$740.82	1.12	$832.95	$12,769,239
21	431	Deco Fiberglass, 41', Bronze [1]	1,308	14	1,322	$1,659.96	1.12	$1,866.39	$2,467,317
22	432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	14	0	14	$2,562.03	1.12	$2,880.64	$39,633
23	433	Deco Fiberglass, 35', Bronze [1]	385	26	411	$1,081.61	1.12	$1,216.12	$500,113
24	434	Deco Fiberglass, 20', Black, Deco Base [1]	180	11	191	$957.96	1.12	$1,077.09	$205,792
25	435	Aluminum, Type A [1]	85	4	89	$1,676.14	1.12	$1,884.58	$168,298
26	436	Deco Fiberglass, 16', Black, Fluted [1]	1,913	67	1,980	$1,604.83	0.90	$1,444.34	$2,860,047
27	437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	331	0	331	$3,076.83	0.80	$2,461.46	$815,041
28	438	Deco Fiberglass, 20', Black [1]	7,942	187	8,129	$727.27	1.12	$817.71	$6,647,419
29	439	Black Fiberglass 16'[1]	346	1	347	$1,912.38	0.95	$1,820.58	$631,372
30	440	Aluminum, Type B [1]	228	6	234	$1,906.83	1.12	$2,143.96	$502,525
31	441	15' Black Aluminum	16,027	0	16,027	$713.20	0.85	$606.22	$9,715,919
32	445	Aluminum, Type C [1]	60	4	64	$1,906.83	0.95	$1,815.30	$115,490
33	446	Deco Fiberglass, 30', Bronze [1]	218	0	218	$949.85	1.12	$1,067.97	$233,139
34	447	Deco Fiberglass, 35', Silver, Anchor Base [1]	222	0	222	$1,522.53	1.12	$1,711.87	$379,984
35	448	Deco Fiberglass, 41', Silver [1]	491	2	493	$1,659.96	1.12	$1,866.39	$919,606
36	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	127	0	127	$1,252.21	1.12	$1,407.93	$179,505
37	450	Concrete, 1/2 Special	151	15	166	$548.67	1.12	$616.90	$102,484
38	451	Concrete 40/45 T2	225	0	225	$1,666.36	1.00	$1,666.36	$374,389
39	452	36ft Aluminum Breakaway Pole	5	0	5	$2,366.64	0.95	$2,253.04	$11,407

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Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Embedded Investment

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4) + (5)	Current Installed Cost/Unit	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6) X (9)
40	454	35ft OAL Promenade Receptacle Pole	1,076	0	1,076	$2,816.43	0.95	$2,681.24	$2,885,682
41	455	Steel, Type A [1]	3	0	3	$1,952.97	1.12	$2,195.84	$6,042
42	456	PROMENADE 29FT BLACK DIRECT BURIED[1]	111	0	111	$2,387.04	0.95	$2,272.46	$251,661
43	460	Steel, Type B [1]	4	0	4	$1,952.97	1.12	$2,195.84	$8,056
44	461	16' Vic II Brnz[1]	214	0	214	$1,727.82	0.95	$1,644.88	$351,972
45	464	35FT BRONZE PROMONADE SPECIAL ST JOE[1]	15	0	15	$2,588.28	0.95	$2,464.04	$37,000
46	465	Steel, Type C [1]	17	0	17	$1,952.97	1.12	$2,195.84	$36,254
47	466	16' Deco Con Vic II - Dual Mount	962	12	974	$2,229.92	0.95	$2,122.89	$2,067,527
48	467	16' Deco Conc Washington - Dual	835	18	853	$2,325.86	0.95	$2,214.22	$1,889,514
49	468	16' Deco Conc Colonial - Dual Mount	404	5	409	$2,063.78	0.95	$1,964.72	$803,586
50	469	35' Tenon Top Quad Flood Mount	19	0	19	$1,372.15	0.95	$1,306.29	$25,131
51	470	45' Tenon Top Quad Flood Mount	14	0	14	$1,906.83	0.95	$1,815.30	$25,733
52	471	22' Deco Concrete	1,484	3	1,487	$1,837.14	1.00	$1,837.14	$2,731,942
53	472	22' Deco Conc Single Sanibel[1]	8,102	80	8,182	$1,742.37	1.00	$1,742.37	$14,256,279
54	473	22' Deco Conc Double Sanibel[1]	744	12	756	$2,251.32	0.95	$2,143.25	$1,620,807
55	474	22' Deco Conc Double Mount	201	7	208	$2,329.30	0.95	$2,217.49	$462,341
56	476	25' Tenon Top Bronze Concrete	1,842	64	1,906	$2,023.17	0.95	$1,926.05	$3,670,728
57	477	30' Tenon Top Bronze Concrete	1,122	17	1,139	$2,387.04	0.95	$2,272.46	$2,588,115
58	478	35' Tenon Top Bronze Concrete	3,443	81	3,524	$2,953.32	0.95	$2,811.56	$9,906,998
59	479	41' Tenon Top Bronze Concrete	436	6	442	$3,210.72	0.95	$3,056.60	$1,350,659
60	480	Wood, 40/45'	1,360	38	1,398	$727.17	0.95	$692.26	$967,681
61	481	30' Tenon Top Concrete, Single Flood Mount	49	4	53	$1,111.49	0.95	$1,058.13	$55,660
62	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	58	0	58	$1,243.69	0.95	$1,183.99	$68,334
63	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	5	1	6	$1,807.03	0.95	$1,720.29	$10,430
64	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	34	4	38	$1,815.12	0.95	$1,727.99	$66,401
65	485	Concrete, 40/45' [1]	880	26	906	$1,655.79	0.95	$1,576.31	$1,428,640
66	486	Tenon Style Concrete 46' Single Flood Mount	15	0	15	$1,682.92	0.95	$1,602.14	$24,334
67	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	32	7	39	$1,272.13	0.95	$1,211.07	$47,718
68	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	147	11	158	$1,280.22	0.95	$1,218.77	$192,345
69	489	35' Tenon Top Concrete, Single Flood Mount	204	0	204	$1,148.02	0.95	$1,092.91	$223,168
70	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	6	0	6	$1,235.61	0.95	$1,176.30	$7,146
71	492	16' Smooth Decorative Concrete/The Colonial	41,184	231	41,415	$1,520.73	0.95	$1,447.73	$59,957,534
72	493	19' White Aluminum[1]	130	0	130	$2,825.98	1.12	$3,177.42	$413,849
73	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	829	28	857	$1,682.92	0.95	$1,602.14	$1,373,477
74	495	Dual Mount 20' Fiberglass[1]	1	0	1	$957.96	1.12	$1,077.09	$988
75	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	1,329	0	1,329	$1,111.49	0.95	$1,058.13	$1,406,767
76	497	16' Decorative Concrete w/decorative base/The Washington	12,279	302	12,581	$1,813.23	0.95	$1,726.19	$21,716,518
77	498	35' Tenon Top Concrete,/Non-Flood Mount/1-4 Fixtures	4,701	159	4,860	$1,148.02	0.95	$1,092.91	$5,311,842
78	499	16' Decorative Concrete-Vic II	33,220	286	33,506	$1,727.82	0.95	$1,644.88	$55,113,030
79	504	Promenade Black 41ft	5	0	5	$3,210.72	0.95	$3,056.60	$15,475
80	506	Promenade Black 30FT	496	0	496	$2,387.04	1.00	$2,387.04	$1,184,208
81	507	22FT WHITE DECO CONC MARINER	1	0	1	$1,888.62	0.75	$1,416.46	$1,427

DUKE ENERGY FLORIDA
DOCKET NO. 20240025-EI
MFR Schedule E-14
Attachment F
Part 2c.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Embedded Investment

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Billing Type	Description	Quantity Active 2025	Quantity Inactive 2025	Quantity Total (4) + (5)	Current Installed Cost/Unit	Ratio Embedded/ Current	Embedded Unit Cost (7)x(8)	Total Embedded Cost (6) X (9)
82	509	AL AB 26FT BLK 10FT BWY	1	0	1	$2,715.30	0.95	$2,584.96	$2,604
83	510	AL AB 26FT BLK 12FT BWY	1	0	1	$2,715.30	0.95	$2,584.96	$2,604
84	511	AL AB 36FT BLK 10FT BWY	24	0	24	$4,401.27	0.95	$4,190.01	$101,822
85	512	AL AB 36FT BLK 12FT BWY	1	0	1	$4,401.27	0.95	$4,190.01	$4,221
86	515	AL DB 30FT BLK HUB BWY DBL10FTBRKT	1	0	1	$3,023.01	0.95	$2,877.90	$2,900
87	517	AL DB 30FT SAT HUB BWY DBL10FTBRKT	6	0	6	$3,347.10	0.95	$3,186.44	$19,359
89	519	HOLIDAY REC RISER[1]	161	0	342	$378.60	1.02	$386.17	$132,079
90	520	HOLIDAY REC BRKT TOP BLK[1]	1	0	1	$475.71	1.02	$485.22	$485
91	521	HOLIDAY REC BRKT TOP GRAY[1]	0	0	0	$475.71	1.02	$485.22	$0
92	522	HOLIDAY REC BRKT TOP WHT[1]	0	0	0	$475.71	1.02	$485.22	$0
93	523	HOLIDAY REC FESTOON BLK[1]	24	0	32	$535.38	1.02	$546.08	$17,632
94	524	HOLIDAY REC FESTOON GRAY[1]	1	0	1	$535.38	1.02	$546.08	$546
95	525	HOLIDAY REC FESTOON WHT[1]	4	0	6	$535.38	1.02	$546.08	$3,526
96	526	HOLIDAY REC BRKT POST TOP BLK[1]	56	0	105	$485.07	1.02	$494.77	$51,990
97	527	HOLIDAY REC BRKT POST TOP WHT[1]	0	0	0	$485.07	1.02	$494.77	$0
98	528	HOLIDAY REC BRKT TOP DUAL BLK[1]	0	0	0	$638.34	1.02	$651.10	$1
99	529	HOLIDAY REC BRKT TOP DUAL GRAY[1]	0	0	0	$638.34	1.02	$651.10	$1
100	530	HOLIDAY REC BRKT TOP DUAL WHT[1]	0	0	0	$638.34	1.02	$651.10	$1
101	531	HOLIDAY REC BRKT POST TOP DUAL BLK[1]	0	0	0	$633.66	1.02	$646.33	$1
102	532	HOLIDAY REC BRKT POST TOP DUAL WHT[1]	0	0	0	$633.66	1.02	$646.33	$1
103	533	22FT BLACK COLONIAL 6" TENON QSM	1,059	0	1,059	$1,742.37	1.12	$1,959.12	$2,075,585
104	534	22FT WHITE COLONIAL 6" TENON QSM	1	0	1	$1,894.47	0.95	$1,803.53	$1,817
105	535	AL DIRECT BURIED 21FT BLK 3IN TENON	1	0	1	$982.53	0.95	$935.37	$947
106	536	COLONIAL CTE 16FT 6T QSM	378	0	378	$1,526.58	0.95	$1,453.30	$548,930
107	537	AL AB 37FT SAT DOT	1	0	1	$2,516.40	0.95	$2,395.61	$2,414
108	539	AL DB 30FT SAT HUB BWY 10BKT	1	0	1	$3,082.68	0.95	$2,934.71	$2,972
109	541	AL DB 30FT SAT HUB BWY 12BKT	1	0	1	$3,132.99	0.95	$2,982.60	$3,005
110	543	AL AB 36FT SAT BWY 10ARM	373	0	373	$4,132.17	0.95	$3,933.82	$1,468,113
111	544	WASH CTE 25FT BLK	75	0	75	$2,474.79	1.00	$2,474.79	$185,479
		Total	354,744	14,990	369,976				$415,788,388

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Attachment F
Part 2d.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Unit Charges

(1)	(2)		(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Current Unit Charge	Proposed Unit Charge	COS Unit Charge	Comment
1	404	35' Deco Concrete - Mariner	$12.66	$11.98	$17.04	
2	405	Concrete 30/35'	$8.11	$6.68	$9.50	
3	406	16' Deco Conc - Single Sanibel[1]	$14.20	$11.23	$15.97	
4	407	16' Deco Conc - Double Sanibel[1]	$12.31	$11.95	$16.99	
5	408	26' Aluminum DOT Style Pole	$17.35	$15.71	$22.34	
6	409	36' Aluminum DOT Style Pole	$25.40	$22.35	$31.79	
7	410	Concrete, 15' [1]	$2.31	$7.43	$10.56	
8	411	16' Octagonal Conc [1]	$10.46	$9.92	$14.10	
9	412	32' Octagonal Deco Concrete[1]	$17.77	$15.88	$22.59	
10	413	25' Tenon Top Concrete	$7.77	$6.28	$8.93	
11	414	13' Deco Conc St James[1]	$18.36	$14.88	$21.16	
12	415	Concrete, Curved [1]	$2.14	$6.24	$8.87	
13	416	23' Deco Conc Vic II Bronze	$19.08	$12.47	$17.74	
14	418	35' Tenon Top Black Concrete	$20.56	$18.13	$25.78	
15	420	Wood, 30/35'	$4.32	$3.60	$5.12	
16	421	PROMENADE 25FT BLACK DIRECT BURIED	$13.49	$13.36	$19.01	
17	425	Wood, 14' Laminated [1]	$1.07	$5.29	$7.53	
18	428	Deco Fiberglass, 35', Bronze, Reinforced [1]	$9.60	$10.58	$15.05	
19	429	Deco Fiberglass, 41', Bronze, Reinforced [1]	$20.25	$19.04	$27.08	
20	430	Fiberglass, 14', Black [1]	$5.21	$5.63	$8.01	
21	431	Deco Fiberglass, 41', Bronze [1]	$13.36	$12.62	$17.95	
22	432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	$9.70	$19.48	$27.70	
23	433	Deco Fiberglass, 35', Bronze [1]	$8.64	$8.22	$11.69	
24	434	Deco Fiberglass, 20', Black, Deco Base [1]	$5.28	$7.28	$10.36	
25	435	Aluminum, Type A [1]	$2.95	$12.74	$18.12	
26	436	Deco Fiberglass, 16', Black, Fluted [1]	$8.74	$9.77	$13.89	
27	437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	$15.53	$16.64	$23.67	
28	438	Deco Fiberglass, 20', Black [1]	$2.62	$5.53	$7.86	
29	439	Black Fiberglass 16'[1]	$13.42	$12.31	$17.51	
30	440	Aluminum, Type B [1]	$15.38	$14.50	$20.61	
31	441	15' Black Aluminum	$3.99	$4.10	$5.83	
32	445	Aluminum, Type C [1]	$6.42	$12.27	$17.45	
33	446	Deco Fiberglass, 30', Bronze [1]	$7.57	$7.22	$10.27	
34	447	Deco Fiberglass, 35', Silver, Anchor Base [1]	$10.60	$11.57	$16.46	
35	448	Deco Fiberglass, 41', Silver [1]	$8.06	$12.62	$17.95	
36	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	$10.04	$9.52	$13.54	
37	450	Concrete, 1/2 Special	$1.75	$4.17	$5.93	
38	451	Concrete 40/45 T2	$12.90	$11.27	$16.02	
39	452	36ft Aluminum Breakaway Pole	$13.41	$15.23	$21.66	

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Attachment F
Part 2d.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Unit Charges

(1)	(2)		(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Current Unit Charge	Proposed Unit Charge	COS Unit Charge	Comment
40	454	35ft OAL Promenade Receptacle Pole	$20.56	$18.13	$25.78	
41	455	Steel, Type A [1]	$1.84	$14.85	$21.11	
42	456	PROMENADE 29FT BLACK DIRECT BURIED[1]	$17.20	$15.36	$21.85	
43	460	Steel, Type B [1]	$1.97	$14.85	$21.11	
44	461	16' Vic II Brnz[1]	$12.49	$11.12	$15.82	
45	464	35FT BRONZE PROMONADE SPECIAL ST JOE[1]	$20.56	$16.66	$23.69	
46	465	Steel, Type C [1]	$2.76	$14.85	$21.11	
47	466	16' Deco Con Vic II - Dual Mount	$12.49	$14.35	$20.41	
48	467	16' Deco Conc Washington - Dual	$13.29	$14.97	$21.29	
49	468	16' Deco Conc Colonial - Dual Mount	$10.56	$13.28	$18.89	
50	469	35' Tenon Top Quad Flood Mount	$8.36	$8.83	$12.56	
51	470	45' Tenon Top Quad Flood Mount	$11.81	$12.27	$17.45	
52	471	22' Deco Concrete	$14.25	$12.42	$17.66	
53	472	22' Deco Conc Single Sanibel[1]	$14.25	$11.78	$16.75	
54	473	22' Deco Conc Double Sanibel[1]	$14.25	$14.49	$20.61	
55	474	22' Deco Conc Double Mount	$14.25	$14.99	$21.32	
56	476	25' Tenon Top Bronze Concrete	$14.85	$13.02	$18.52	
57	477	30' Tenon Top Bronze Concrete	$17.20	$15.36	$21.85	
58	478	35' Tenon Top Bronze Concrete	$18.99	$19.01	$27.03	
59	479	41' Tenon Top Bronze Concrete	$21.00	$20.67	$29.39	
60	480	Wood, 40/45'	$5.91	$4.68	$6.66	
61	481	30' Tenon Top Concrete, Single Flood Mount	$7.97	$7.15	$10.17	
62	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	$7.97	$8.01	$11.38	
63	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$11.81	$11.63	$16.54	
64	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	$11.81	$11.68	$16.62	
65	485	Concrete, 40/45' [1]	$12.90	$10.66	$15.16	
66	486	Tenon Style Concrete 46' Single Flood Mount	$11.81	$10.83	$15.41	
67	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$8.22	$8.19	$11.64	
68	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	$8.22	$8.24	$11.72	
69	489	35' Tenon Top Concrete, Single Flood Mount	$8.22	$7.39	$10.51	
70	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	$7.97	$7.95	$11.31	
71	492	16' Smooth Decorative Concrete/The Colonial	$10.56	$9.79	$13.92	
72	493	19' White Aluminum[1]	$22.87	$21.48	$30.55	
73	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	$11.81	$10.83	$15.41	
74	495	Dual Mount 20' Fiberglass[1]	$5.27	$7.28	$10.36	
75	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	$7.97	$7.15	$10.17	
76	497	16' Decorative Concrete w/decorative base/The Washington	$12.13	$11.67	$16.60	
77	498	35' Tenon Top Concrete,/Non-Flood Mount/1-4 Fixtures	$8.22	$7.39	$10.51	
78	499	16' Decorative Concrete-Vic II	$12.49	$11.12	$15.82	
79	504	Promenade Black 41ft	$21.00	$20.67	$29.39	
80	506	Promenade Black 30FT	$19.38	$16.14	$22.95	
81	507	22FT WHITE DECO CONC MARINER	$9.37	$9.58	$13.62	

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Attachment F
Part 2d.

Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Poles - Development of Unit Charges

(1)	(2)		(3)	(4)	(5)	(6)
Line No.	Billing Type	Description	Current Unit Charge	Proposed Unit Charge	COS Unit Charge	Comment
82	509	AL AB 26FT BLK 10FT BWY	$38.08	$17.48	$24.86	
83	510	AL AB 26FT BLK 12FT BWY	$39.42	$17.48	$24.86	
84	511	AL AB 36FT BLK 10FT BWY	$48.63	$28.33	$40.29	
85	512	AL AB 36FT BLK 12FT BWY	$49.99	$28.33	$40.29	
86	515	AL DB 30FT BLK HUB BWY DBL10FTBRKT	$27.20	$19.46	$27.67	
87	517	AL DB 30FT SAT HUB BWY DBL10FTBRKT	$26.27	$21.54	$30.64	
89	519	HOLIDAY REC RISER[1]	$3.12	$2.61	$3.71	
90	520	HOLIDAY REC BRKT TOP BLK[1]	$3.97	$3.28	$4.67	
91	521	HOLIDAY REC BRKT TOP GRAY[1]	$3.97	$3.28	$4.67	
92	522	HOLIDAY REC BRKT TOP WHT[1]	$3.97	$3.28	$4.67	
93	523	HOLIDAY REC FESTOON BLK[1]	$4.01	$3.69	$5.25	
94	524	HOLIDAY REC FESTOON GRAY[1]	$4.01	$3.69	$5.25	
95	525	HOLIDAY REC FESTOON WHT[1]	$3.15	$3.69	$5.25	
96	526	HOLIDAY REC BRKT POST TOP BLK[1]	$3.99	$3.35	$4.76	
97	527	HOLIDAY REC BRKT POST TOP WHT[1]	$3.99	$3.35	$4.76	
98	528	HOLIDAY REC BRKT TOP DUAL BLK[1]	$5.17	$4.40	$6.26	
99	529	HOLIDAY REC BRKT TOP DUAL GRAY[1]	$5.16	$4.40	$6.26	
100	530	HOLIDAY REC BRKT TOP DUAL WHT[1]	$5.16	$4.40	$6.26	
101	531	HOLIDAY REC BRKT POST TOP DUAL BLK[1]	$5.22	$4.37	$6.21	
102	532	HOLIDAY REC BRKT POST TOP DUAL WHT[1]	$5.22	$4.37	$6.21	
103	533	22FT BLACK COLONIAL 6" TENON QSM	$16.16	$13.25	$18.84	
104	534	22FT WHITE COLONIAL 6" TENON QSM	$14.73	$12.19	$17.34	
105	535	AL DIRECT BURIED 21FT BLK 3IN TENON	$6.98	$6.32	$8.99	
106	536	COLONIAL CTE 16FT 6T QSM	$12.37	$9.83	$13.97	
107	537	AL AB 37FT SAT DOT	$18.03	$16.20	$23.03	
108	539	AL DB 30FT SAT HUB BWY 10BKT	$25.09	$19.84	$28.22	
109	541	AL DB 30FT SAT HUB BWY 12BKT	$24.66	$20.17	$28.68	
110	543	AL AB 36FT SAT BWY 10ARM	$20.82	$26.60	$37.83	
111	544	WASH CTE 25FT BLK	$21.20	$16.73	$23.80	

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MFR Schedule E-14
Attachment F
Part 3a.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Development of Monthly Fixture Charge Rate

Line No.		
1	Life of Fixtures - Years	12
2	Life of Fixtures - Months	144
3		
4		
5	Annual Interest Rate	
6	Cost of Capital - per Schedule D-1	6.75%
7	Pretax Cost of Capital	8.42%
8		
9		
10	Monthly Interest Rate	0.7%
11		
12	Monthly Levelized Carrying Charge Rate	1.11%
13		
14	Current Charge	1.08%
15		
16	Proposed Charge	1.11%

DUKE ENERGY FLORIDA
DOCKET NO. 20240025-EI
MFR Schedule E-14
Attachment F
Part 3b.
Projected Test Year 1 Ended: 12/31/2025
Witness: Cowling

Development of Monthly Pole Charge Rate

Line No.		Distribution Secondary Facilities
1		
2	Annual Cost of Service per MFR E-6b, page 1	$ 275,062
3		
4	Add Back Equipment Rental Revenue Credit per MFR E-5	7,278
5		
6	Total Revenue Requirements	$ 282,339
7		
8		
9	Divide by Gross Plant related to Distribution Secondary Service per COSS	$ 2,446,950
10		
11		
12	Annual Rate of Return	11.54%
13		
14	Monthly Rate of Return	0.96%
15		
16	Current Charge	1.08%
17		
18	Proposed Charge	0.96%

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Development of Facility Maintenance Charges

(1) Line No.	(2) Maintenance Description	(3) Time (Min.)	(4) Material	(5) Stores Loading (11%)	(6) Labor	(7) Total	(8) Truck (6%)	(9) Total	(10) Failure Rate	(11) Monthly Cost
	Incandescent									
1	**1,000 Lumen**									
2	Spot Lamp Replacement	45	20.79	2.29	86.51	109.59	6.58	116.16	70.00%	6.78
3	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
4	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
5	Total Maintenance Cost									**7.51**
6										
7	**2,500 Lumen**									
8	Spot Lamp Replacement	45	12.37	1.36	86.51	100.24	6.01	106.26	70.00%	6.20
9	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
10	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
11	Total Maintenance Cost									**6.93**
12										
13	**Notes**									
14	1. Labor is per 2023 Maximo rates: Man-hour Loaded Wages - Lighting				$115.35					
15	2. Failure rate for inc. lamps is 6,000 hrs									
16	3. Failure rate for PE cells is 10%									
17	4. Average burn is 4,200 hours per year									
	Mercury Vapor									
18	**2,000 Lumen - 50 Watt**									
19	Spot Lamp Replacement	45	9.72	1.07	86.51	97.30	5.84	103.14	17.50%	1.50
20	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
21	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
22	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
23	Total Maintenance Cost									**2.88**
24										
25	**4,000 Lumen - 100 Watt**									
26	Spot Lamp Replacement	45	6.96	0.77	86.51	94.24	5.65	99.89	17.50%	1.46
27	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
28	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
29	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
30	Total Maintenance Cost									**2.83**
31										
32	**8,000 Lumen - 175 Watt**									
33	Spot Lamp Replacement	45	5.82	0.64	86.51	92.97	5.58	98.55	17.50%	1.44
34	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
35	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
36	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
37	Total Maintenance Cost									**2.81**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Maintenance Description	Time (Min.)	Material	Stores Loading (11%)	Labor	Total	Truck (6%)	Total	Failure Rate	Monthly Cost
38										
39	**21,000 Lumen - 400 Watt**									
40	Spot Lamp Replacement	45	5.95	0.65	86.51	93.12	5.59	98.70	17.50%	1.44
41	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
42	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
43	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
44	Total Maintenance Cost									**2.82**
	Mercury Vapor Continued									
45	**62,000 Lumen - 1000 Watt**									
46	Spot Lamp Replacement	45	21.07	2.32	86.51	109.90	6.59	116.49	17.50%	1.70
47	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
48	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
49	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
50	Total Maintenance Cost									**3.08**
51										
52	**Notes**									
53	1. Labor is per 2023 Maximo rates: Man-hour Loaded Wages - Lighting				115.35					
54	2. Failure rate for MV lamps is 24,000 hrs									
55	3. Failure rate for PE cells is10%									
56	4. Average burn is 4,200 hours per year									
	High Pressure Sodium Vapor									
57	**4,000 Lumen - 50 Watt**									
58	Spot Lamp Replacement	45	8.97	0.99	86.51	96.47	5.79	102.26	17.50%	1.49
59	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
60	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
61	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
62	Total Maintenance Cost									**2.87**
63										
64	**6,500 Lumen - 70 Watt**									
65	Spot Lamp Replacement	45	10.54	1.16	86.51	98.21	5.89	104.10	17.50%	1.52
66	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
67	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
68	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
69	Total Maintenance Cost									**2.89**
70	**9,500 Lumen - 100 Watt**									
71	Spot Lamp Replacement	45	7.85	0.86	86.51	95.23	5.71	100.94	17.50%	1.47
72	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
73	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Maintenance Description	Time (Min.)	Material	Stores Loading (11%)	Labor	Total	Truck (6%)	Total	Failure Rate	Monthly Cost
74	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
75	Total Maintenance Cost									**2.85**
76										
77	**16,000 Lumen - 150 Watt**									
78	Spot Lamp Replacement	45	11.74	1.29	86.51	99.54	5.97	105.52	17.50%	1.54
79	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
80	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
81	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
82	Total Maintenance Cost									**2.92**
83										
84	**22,000 Lumen - 200 Watt**									
85	Spot Lamp Replacement	45	10.98	1.21	86.51	98.70	5.92	104.62	17.50%	1.53
86	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
87	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
88	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
89	Total Maintenance Cost									**2.90**
90										
91	**27,500 Lumen - 250 Watt**									
92	Spot Lamp Replacement	45	8.98	0.99	86.51	96.48	5.79	102.27	17.50%	1.49
93	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
94	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
95	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
96	Total Maintenance Cost									**2.87**

High Pressure Sodium Vapor Continued

97	**50,000 Lumen - 400 Watt**									
98	Spot Lamp Replacement	45	10.54	1.16	86.51	98.21	5.89	104.10	17.50%	1.52
99	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
100	Starter Board Replacement	60	28.00	3.08	115.35	146.43	8.79	155.22	5.00%	0.65
101	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
102	Total Maintenance Cost									**2.89**
103										
104	**Notes**									
105	1. Labor is per 2023 Maximo rates: Man-hour Loaded Wages - Lighting				115.35					
106	2. Failure rate for HPS lamps is 24,000 hrs									
107	3. Failure rate for PE cells is 10%									
108	4. Average burn is 4,200 hours per year									

Metal Halide Standard

109	**12,000 Lumen - 175 Watt**									
110	Spot Lamp Replacement	45	19.99	2.20	86.51	108.70	6.52	115.22	42.00%	4.03

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Maintenance Description	Time (Min.)	Material	Stores Loading (11%)	Labor	Total	Truck (6%)	Total	Failure Rate	Monthly Cost
111	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
112	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
113	Total Maintenance Cost									**4.76**
114										
115	**38,000 or 40,000 Lumen - 400 Watt**									
116	Spot Lamp Replacement	45	10.54	1.16	86.51	98.21	5.89	104.10	42.00%	3.64
117	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
118	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
119	Total Maintenance Cost									**4.37**
120										
121	**110,000 Lumen - 1,000 Watt**									
122	Spot Lamp Replacement	45	27.96	3.08	86.51	117.55	7.05	124.60	42.00%	4.36
123	Spot PE Cell Replacement	20	4.42	0.49	38.45	43.36	2.60	45.96	10.00%	0.38
124	Connector Failure	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
125	Total Maintenance Cost									**5.09**
126										
127	**Notes**									
128	1. Labor is per 2023 Maximo rates: Man-hour Loaded Wages - Lighting				115.35					
129	2. Failure rate for MH lamps is 10,000 hrs									
130	3. Failure rate for PE cells is 10%									
131	4. Average burn is 4,200 hours per year									
	LED - Light Emitting Diode									
132	**4,091 Lumen - 30 Watt**									
133	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
134	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
135	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
136	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
137	Total Maintenance Cost									**2.04**
138										
139	**4,544 - 4771 Lumen - 40 Watt**									
140	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
141	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
142	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
143	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
144	Total Maintenance Cost									**2.04**
145	**2,889 - 6,273 Lumen - 50 Watt**									
146	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
147	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
148	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
149	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
150	Total Maintenance Cost									**2.04**

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Development of Facility Maintenance Charges

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Maintenance Description	Time (Min.)	Material	Stores Loading (11%)	Labor	Total	Truck (6%)	Total	Failure Rate	Monthly Cost
151										
152	**6,316 - 7,439 Lumen - 60 Watt**									
153	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
154	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
155	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
156	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
157	Total Maintenance Cost									**2.04**
158										
159	**4,133 - 8,122 Lumen - 70 Watt**									
160	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
161	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
162	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
163	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
164	Total Maintenance Cost									**2.04**
165										
166	**6,500 Lumen - 80 Watt**									
167	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
168	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
169	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
170	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
171	Total Maintenance Cost									**2.04**
170	**5,325 - 12,748 Lumen - 110 Watt**									
171	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
172	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
173	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
174	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
175	Total Maintenance Cost									**2.04**
174	**16,436 - 17,098 Lumen - 130 Watt**									
175	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
176	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
177	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
178	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
179	Total Maintenance Cost									**2.04**
178	**14,215 - 16,192 Lumen - 150 Watt**									
179	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
180	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
181	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
182	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
183	Total Maintenance Cost									**2.04**
182	**23,061 - 26,799 Lumen - 220 Watt**									
183	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00

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Development of Facility Maintenance Charges

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Maintenance Description	Time (Min.)	Material	Stores Loading (11%)	Labor	Total	Truck (6%)	Total	Failure Rate	Monthly Cost
184	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
185	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
186	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
187	Total Maintenance Cost									**2.04**
186	**32,963 - 34,291 Lumen - 260 Watt**									
187	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
188	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
189	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
190	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
191	Total Maintenance Cost									**2.04**
190	**31,599 Lumen - 280 Watt**									
191	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
192	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
193	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
194	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
195	Total Maintenance Cost									**2.04**
194	**43,765 - 48,514 Lumen - 420 Watt**									
195	Surge Protector	40	16.00	1.76	76.90	94.66	5.68	100.34	12.00%	1.00
196	Spot PE Cell Replacement	20	17.79	1.96	38.45	58.20	3.49	61.69	7.00%	0.36
197	Driver Unit 75w	65	55.00	6.05	124.96	186.01	11.16	197.17	2.00%	0.33
198	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
199	Total Maintenance Cost									**2.04**
	Receptacles									
200	**Receptacle 5 Amp Breaker**									
201	5 Amp Breaker Replacement	10	10.00	1.10	19.23	30.33	1.82	32.14	4.76%	0.13
202	Spot PE Cell Replacement	20	19.50	2.15	38.45	60.10	3.61	63.70	2.22%	0.12
203	Outlet Replacement	30	26.65	2.93	57.68	87.26	5.24	92.49	4.76%	0.37
204	Connector Replacement	40	1.52	0.17	76.90	78.59	4.72	83.30	5.00%	0.35
205	Other Troubleshooting Event	30	0.00	0.00	57.68	57.68	3.46	61.14	3.33%	0.17
206	Total Maintenance Cost									**1.13**
207										
208	**Notes**									
209	1. Labor is per 2023 Maximo rates: Man-hour Loaded Wages - Lighting				115.35					
210	2. Failure rate for MH lamps is 10,000 hrs									
211	3. Failure rate for PE cells is 10%									
212	4. Average burn is 1,400 hours per year									

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Development of Premium Distribution Service Charges
Dollars in Thousands

Line			
1	**General Service Demand Metered Rate Schedules:**	**GSD/SS-1**	**CS/IS/SS-2/SS-3**
2			
3	Distribution Primary Unit Cost - $ / KW Month	$4.45	$3.71
4			
5	Times: Expected Capacity Requirement	50.00%	50.00%
6			
7	Equals: Premium Distribution Service Charge - $ per Kw Month		
8	(Line 3 x Line 5)	$ 2.23	$ 1.86
9			
10			
11			
12	**General Service Non-Demand Metered Rate Schedules:**	**GS-1**	**GS-2**
13			
14	Customer Max Load Factor per E-17	21.1%	100%
15			
16	Hours per Month	730	730
17			
18	Hours Usage per Month (Line 14 x Line 15)	154	730
19			
20	Premium Distribution Service Charge - $ per KWH		
21	(Line 8 / Line 16)	$ 0.01447	$ 0.00305

DUKE ENERGY FLORIDA
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MFR Schedule E-14
Attachment H
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Unitized Cost of Service: Summary of Residential Unit Cost Methodology for Optional Company Offered Load Control Programs

Type of Charge	2025	Billing Determinant	Type of Costs Recovered
Customer Charge - $ per Line of Billing	13.76	Per Customer	Customer
On Peak - ¢/kWh	1.769	Per On Peak kWh	On Peak Energy
Off Peak - ¢/kWh	1.298	Per Off Peak kWh	Off Peak Energy
Super Off Peak - ¢/kWh	1.036	Per Super Off Peak kWh	Super Off Peak Energy
CP Demand Charge - $/kW	15.39	Per System Peak kW	Production & Transmission
Class Peak Demand Charge - $/kW	5.97	Per Class Peak kW, last 12 months	Primary Distribution
Customer Max Demand Charge - $/kW	1.20	Per Customer Maximum kW, last 12 months	Secondary Distribution

Note: This rate design is only applicable for customers who grant the Company the ability to control different customer owned assets outside of, or in addition to, applicable Commission-approved DSM programs.

Delivery Voltage Credit (DVC) Calculation

Docket No. 20240025-EI
Duke Energy Florida
Witness: Marcia J. Olivier
Exhibit MJO-8
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2025

	(1)		(2)		(3)	(4)	
	Cost of Service [1] E-6b	E-6b Ref.	Billed kW at Effective Secondary E-6b	E-6b Ref.	Unit Cost $/kW (1)/(2)	Cumulative Unit Cost $/kW	
GSD, CS, IS, SS-1, SS-2, SS-3							
Distribution Secondary	$38,440,002	line 9, col. 5 & 6	32,618,636	line 32, col. 5 & 6	$1.18	$1.18	<- DVC Dist Primary
Distribution Primary	$178,148,851	line 7, col. 5 & 6	40,705,352	line 31, col. 5 & 6	$4.38	$5.56	<- DVC Transmission < 230 kV
Transmission < 230 kV	$98,082,255	line 6, col. 5 & 6 x 65.36% [2]	45,127,555	line 30, col. 5 & 6	$2.17	$7.73	<- DVC Transmission ≥ 230 kV

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Duke Energy Florida, LLC, for a limited proceeding to approve large load tariff	Docket No. 20260064-EI Dated: June 8, 2026

DUKE ENERGY FLORIDA, LLC'S RESPONSE TO
FLORIDA RISING'S FIRST REQUEST FOR ADMISSION (NOS. 1-10)

Duke Energy Florida, LLC, ("DEF") hereby responds to Florida Rising's ("Florida Rising"), First Request for Admission to DEF (Nos. 1-10) as follows:

REQUEST FOR ADMISSION

1. Duke Energy Florida contends that its Petition in this docket, dated April 22, 2026, complies with Chapter 2026-65, Laws of Florida.

   Response:
   Duke Energy Florida admits that its Petition does comply with Chapter 2026-65, Laws of Florida.

2. Duke does not intend to file any additional tariffs for Commission approval before October 2, 2026, beyond what it has already filed in this docket, relating to the service of large load customers.

   Response:
   Duke Energy Florida admits that it currently does not have any intent to file any additional tariffs for Commission approval, but it reserves the right to do so consistent with the procedural order set forth in this docket.

3. If Duke does serve large load customers, Duke expects to incur costs to serve them.

   Response:
   Duke Energy Florida can neither admit nor deny this request for admission, as it does not currently have any large load customers and cannot opine on whether it will incur any costs to serve them. Duke does believe it is likely that a new large load customer would have some cost associated with it and DEF further believes the GSD-1 and GSDT-1 along with provisions in our proposed LLCA reasonably ensure a new customer would pay said costs. To the extent they did not, due to the 2024 Settlement, any shortfall would fall to DEF's bottom line and not existing customers as DEF is not changing base rates.

4. At the time of Duke's last rate case, Docket Number 20240025-EI, no data centers with a maximum demand of 50 MW or greater took service under Duke's GSD-1 or GSDT-1 rates.

Response:
Duke Energy Florida admits that, at the time of its last rate case, no data centers with a maximum demand of 50 MW or greater took service under the GSD-1 or GSDT-1 rate.

5. At present, no data centers with a maximum demand of 50 MW or greater take service under Duke's GSD-1 or GSDT-1 rates.

Response:
Duke Energy Florida admits that, at present, no data centers with a maximum demand of 50 MW or greater take service under Duke's GSD-1 or GSDT-1 rates

6. Duke expects the increased demand on Duke's system from new large load customers, including data centers with maximum demand of 50 MW or greater, will exceed the historical forecasted rate of growth in demand from the GSD-1 and GSDT-1 classes, as reflected in Duke's past cost of service studies included in its last rate case, Docket Number 20240025-EI.

Response:
Duke Energy Florida can neither admit nor deny this request for admission, as it does not currently expect to have any new large load customers.

7. The GSD-1 and GSDT-1 rates were not designed to recover the full cost of service of new large load customers, including but not limited to data centers with maximum demand of 50 MW of greater.

Response:
Duke Energy Florida admits that the GSD-1 and GSDT-1 rates were not designed to recover the full cost of service of new large load customers because there were no known new large load customers when these rates were designed. The cost of service used to derive GSD-1 and GSDT-1 rates does not include costs to serve large load customers. DEF further states that without knowing the specific location and load ramp of potential future load DEF cannot specifically design rates to recover the full cost of service for future large loads. DEF believes that the GSD-1 and GSDT-1, in combination with DEF's LLCP and LLCA, reasonably ensure we will recover the cost of service from a potential future large load customer and that due to the 2024 Settlement, no existing customer will be paying for any speculative new large load customer prior to DEF resetting rates in a future rate case. If the revenues generated in this speculative case did not recover the full cost to serve, the impact would fall to DEF's bottom line until the next rate case thereby protecting existing customers.

8. The GSD-1 and GSDT-1 rates do not ensure that each new large load customer will bear its own full cost of service, including, but not limited to, connection, incremental transmission, incremental generation, and other infrastructure costs; operations and maintenance expenses; and any other costs required to serve a large load customer.

Response:
Duke Energy Florida can neither admit nor deny this request for admission, as it does not currently have any large load customers and cannot opine on whether it will incur any costs to serve them. Costs are not passed to any customer until a new cost of service study is completed and new rates are put in place.

9. The GSD-1 and GSDT-1 rates do not include an incremental generation charge.

Response:
Duke Energy Florida admits that the GSD-1 and GSDT-1 rates do not include an incremental generation charge.

10. The GSD-1 and GSDT-1 rates do not include an incremental transmission charge.

Response:
Duke Energy Florida admits that the GSD-1 and GSDT-1 rates do not include an incremental transmission charge.