

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by  
Tampa Electric Company.

DOCKET NO.: 20240026

FILED: May 10, 2024

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**FEA’S NOTICE OF SERVICE OF FIRST SET OF INTERROGATORIES (1-2) AND  
REQUEST FOR PRODUCTION OF DOCUMENTS (1-15) TO TAMPA ELECTRIC  
COMPANY**

The Federal Executive Agencies (FEA), by and through its undersigned counsel, hereby gives notice that it served its First Set of Interrogatories (1-2) and First Request for Production of Documents (Nos. 1-15) upon Tampa Electric Company (“TECO”) this 10<sup>th</sup> day of May.

/s/ Thomas A. Jernigan  
Thomas A. Jernigan, DAF  
AFIMSC/JA  
139 Barnes Drive, Suite 1  
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(850) 283-6663  
Thomas.jernigan.3@us.af.mil

**Attorney for Federal Executive Agencies**

**CERTIFICATE OF SERVICE**

**Docket No. 20240026-EI**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 10th day of May 2024 to the following:

<p><b>Florida Public Service Commission</b> <b>Office of the General Counsel</b> Adria Harper Carlos Marquez Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, Florida 32399 aharper@psc.state.fl.us cmarquez@psc.state.fl.us tsparks@psc.state.fl.us</p>	<p><b>Ausley &amp; McMullen</b> J. Jeffry Wahlen Malcolm Means V. Ponder P.O. Box 391 Tallahassee, Florida 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com</p>
<p><b>Tampa Electric Company</b> Paula K. Brown P.O. Box 111 Tampa, FL 33601 Regdept@tecoenergy.com</p>	<p><b>EarthJustice</b> Bradley Marshall Jordan Luebke 111 S. Martin Luther King Jr. Blvd Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org</p>
<p><b>Office of Public Counsel</b> Patricia A. Christensen Walt Trierweiler 111 West Madison Street, Room 812 Tallahassee, FL 32399 Christensen.patty@leg.state.fl.us Trierweiler.walt@leg.state.fl.us</p>	<p><b>Florida Industrial Power Users Group</b> <b>Moyle Law Firm</b> Jon C. Moyle Jr. Karen A. Putnal 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com</p>
<p><b>Florida Retail Federation</b> Robert Scheffel Wright John T. LaVia, III 1300 Tohmaswood Drive Tallahassee FL 32308 <a href="mailto:jlavia@gbwlegal.com">jlavia@gbwlegal.com</a> <a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a></p>	<p><b>Federal Executive Agencies</b> Leslie Newton Ashley George Thomas Jernigan Ebony M. Payton AFLOA/JAOE-ULFSC 139 Barnes Drive, Suite 1 Tyndall Air Force Base, FL 32403 <a href="mailto:Leslie.Newton.1@us.af.mil">Leslie.Newton.1@us.af.mil</a> <a href="mailto:Ashley.George.4@us.af.mil">Ashley.George.4@us.af.mil</a> <a href="mailto:Thomas.Jernigan.3@us.af.mil">Thomas.Jernigan.3@us.af.mil</a> <a href="mailto:Ebony.Payton.ctr@us.af.mil">Ebony.Payton.ctr@us.af.mil</a></p>
<p><b>Sierra Club</b> Nihal Shrinath 2101 Webster Street Suite 1300 Oakland, CA 94612 Nihal.shrinath@sierraclub.org</p>	<p><b>Southern Alliance for Clean Energy</b> William C. Garner 3425 Bannerman Rd. Unit 105, No. 414 Tallahassee, FL 32312 bgarner@wcglawoffice.com</p>

<b>Sierra Club</b> Sari Amiel 50 F St. NW, 8 <sup>th</sup> Floor Washington, DC 20001 Sari.amiel@sierraclub.org	<b>Berger Singerman, LLP</b> Floyd R. Self, B.C.S. Ruth Vafek 313 North Monroe Street, Suite 301 Tallahassee, FL 32301 <a href="mailto:Fself@bergersingerman.com">Fself@bergersingerman.com</a> <a href="mailto:rvafek@bergersingerman.com">rvafek@bergersingerman.com</a>
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**Respectfully Submitted,**

By: /s/ Thomas A. Jernigan  
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**Attorney for Federal Executive Agencies**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Tampa Electric  
Company for Base Rate Increase

DOCKET NO.: 20240026-EI

FILED: May 10, 2024

**FEDERAL EXECUTIVE AGENCIES'**  
**FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 1-15)**  
**TO TAMPA ELECTRIC COMPANY**

Pursuant to Rule 28-106.206, Florida Administrative Code, and Rule 1.340, Florida Rules of Civil Procedure, the Federal Executive Agencies, by and through its undersigned attorney, hereby serves the following First Request for Production of Documents (Nos. 1-15) upon TAMPA ELECTRIC COMPANY (TECO).

Please produce the following documents at the Federal Executive Agencies, 139 Barnes Dr., Tyndall AFB FL 32401, no later than **twenty (20) days** after service of this request for the purpose of inspection and copying. These interrogatories shall be answered under oath by you or your agent, who is qualified and who will be identified. As provided by Rule 1.340(a), Florida Rules of Civil Procedure, each interrogatory shall be answered separately and fully in writing under oath unless it is objected to. Each answer shall be signed by the person making it.

Give the name, address, and relationship to TECO of those persons providing the answers to each of the following requests.

If a request contained herein asks for information that has already been provided or is in the process of being provided to the Commission through a Commission audit, please so state, indicating the date provided and the audit document/record request number.

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
REQUEST FOR PRODUCTION OF  
DOCUMENTS (NOS. 1-15) TO TAMPA ELECTRIC  
COMPANY DOCKET NO. 20240026-EI  
PAGE 2**

DEFINITIONS

“You”, “your”, “Company” or “TECO” refers to Tampa Electric Company, its employees and authorized agents.

“Document” refers to written matter of any kind, regardless of its form, and to information recorded on any storage medium, whether in electrical, optical or electromagnetic form, and capable of reduction to writing by the use of computer hardware and software.

“Identify” means:

- (a) With respect to a person, to state the person’s name, address and business relationship (e.g., “employee”) to the Company;
- (b) With respect to a document, to state the nature of the document in sufficient detail for identification in a request for production, its date, its author, and to identify its custodian. If the information or document identified is recorded in electrical, optical or electromagnetic form, identification includes a description of the computer hardware or software required to reduce it to readable form.

**Please provide all requested data electronically in MS Excel format with all formula intact.**

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
REQUEST FOR PRODUCTION OF  
DOCUMENTS (NOS. 1-15) TO TAMPA ELECTRIC  
COMPANY DOCKET NO. 20240026-EI  
PAGE 3**

REQUESTS FOR PRODUCTION OF DOCUMENTS

1. Please provide Gannett Fleming's most recent version of the database it maintains for the Service Life and Net Salvage Statistics by the Federal Energy Regulatory Commission ("FERC") Account, currently approved for U.S. Electric Utilities, in Microsoft Excel format.
2. Please provide all data utilized to create the original life tables presented in the 2023 Depreciation Study, as well as any applicable transaction or location code keys. Additionally, please provide in Excel format, or .csv format, the original life tables for all accounts presented in Part VII of the Depreciation Study filed as Exhibit NA 1, Document No. 2. If not available in the requested format, Microsoft Word format will suffice.
3. Please provide all workpapers in Excel format with all formulas and links intact regarding the statistical aging and the Simulated Plant Record ("SPR") analysis performed on Accounts 355, 356, and 364 373, as noted on page 14, lines 9 17, of the Direct Testimony of Mr. Ned Allis.
4. Please provide all data utilized to create the summary of book salvage for all accounts presented in the 2023 Depreciation Study, as well as any applicable transaction or location code keys. Additionally, please provide in Excel format, or .csv format, the summary of book salvage tables for all accounts presented in Part VIII of the Depreciation Study filed as Exhibit NA-1, Document No. 2. If not available in the requested format, Microsoft Word format will suffice.

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
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5. Please provide in Microsoft Excel format all vintage plant balances data utilized to conduct the Detailed Depreciation Calculations for all accounts presented in Part IX of the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2.
6. Please provide in Excel format, or .csv format, will all formulas and links intact, the calculation of remaining life depreciation accrual for all accounts presented in Part IX, Detailed Depreciation Calculations of the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2. If not available in the requested format, Microsoft Word format will suffice.
7. Please provide in Excel format, Table 1 contained in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, found on page VI-5 through page VI-10, with all formulas and links intact. Additionally, please provide all workpapers in complete electronic format, with all formulas and links intact, supporting Table 1.
8. Please provide in Excel format, Table 2 contained in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, found on page VI-11 through page VI-14, with all formulas and links intact. Additionally, please provide all workpapers in complete electronic format, with all formulas and links intact, supporting Table 2.
9. Please provide in Excel format, Table 3 contained in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, found on page VI-15 through page VI-18, with all formulas and links intact. Additionally, please provide all workpapers in complete electronic format, with all formulas and links intact, supporting Table 3.
10. Please provide in Excel format, Table 4 contained in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, found on page VIII-2, with all formulas and links

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
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COMPANY DOCKET NO. 20240026-EI  
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intact. Additionally, please provide all workpapers in complete electronic format, with all formulas and links intact, supporting Table 4.

11. Please provide the workpapers, in complete electronic format with all formulas and links intact, or the Tampa Electric Company's ("TECO" or "Company") accounting data files that support the levels of Book Reserve, including any reallocation of those reserves, shown in Column 6 of Table 1, on page VI-5 through page VI-10 of the 2023 Depreciation Study. Additionally, please explain if the values are the actual level of Book Reserve for each account or if the Book Reserve has been reallocated to each account.
12. Please provide in Excel format, Schedule 1A and Schedule 1B contained in Exhibit NA-1, Document No. 4 with all formulas and links intact. Additionally, please provide all workpapers in complete electronic format, with all formulas and links intact, supporting Schedule 1A and Schedule 1B.
13. Please provide all correspondence between Gannett Fleming and TECO as it pertains to the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2. This includes all data requests from Gannett Fleming to TECO, all data responses from TECO to Gannett Fleming, all email correspondence, any and all phone call notes, any and all meeting notes, etc.
14. Please provide all notes, documents, and photographs created due to Mr. Allis' or Gannett Fleming's site visits and Company interviews that took place in preparation for the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2.

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
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COMPANY DOCKET NO. 20240026-EI  
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15. Please provide all workpapers in complete electronic format with all formulas and links intact that support the decommissioning cost estimate study filed as Exhibit No. JK-1.

**Respectfully Submitted,**

By: /s/ Thomas A. Jernigan  
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Thomas.jernigan.3@us.af.mil

**Attorney for Federal Executive Agencies**

**FEDERAL EXECUTIVE AGENCIES 'S FIRST  
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COMPANY DOCKET NO. 20240026-EI  
PAGE 7**

**CERTIFICATE OF SERVICE  
Docket No. 20240026-EI**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 10th day of May 2024 to the following:

<p><b>Florida Public Service Commission Office of the General Counsel</b> Adria Harper Carlos Marquez Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, Florida 32399 aharper@psc.state.fl.us cmarquez@psc.state.fl.us tsparks@psc.state.fl.us</p>	<p><b>Ausley &amp; McMullen</b> J. Jeffry Wahlen Malcolm Means V. Ponder P.O. Box 391 Tallahassee, Florida 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com</p>
<p><b>Tampa Electric Company</b> Paula K. Brown P.O. Box 111 Tampa, FL 33601 Regdept@tecoenergy.com</p>	<p><b>EarthJustice</b> Bradley Marshall Jordan Luebke 111 S. Martin Luther King Jr. Blvd Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org</p>
<p><b>Office of Public Counsel</b> Patricia A. Christensen Walt Trierweiler 111 West Madison Street, Room 812 Tallahassee, FL 32399 Christensen.patty@leg.state.fl.us Trierweiler.walt@leg.state.fl.us</p>	<p><b>Florida Industrial Power Users Group Moyle Law Firm</b> Jon C. Moyle Jr. Karen A. Putnal 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com</p>
<p><b>Florida Retail Federation</b> Robert Scheffel Wright John T. LaVia, III 1300 Tohmaswood Drive Tallahassee FL 32308 <a href="mailto:jlavia@gbwlegal.com">jlavia@gbwlegal.com</a> <a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a></p>	<p><b>Federal Executive Agencies</b> Leslie Newton Ashley George Thomas Jernigan Ebony M. Payton AFLOA/JAOE-ULFSC 139 Barnes Drive, Suite 1 Tyndall Air Force Base, FL 32403 <a href="mailto:Leslie.Newton.1@us.af.mil">Leslie.Newton.1@us.af.mil</a> <a href="mailto:Ashley.George.4@us.af.mil">Ashley.George.4@us.af.mil</a> <a href="mailto:Thomas.Jernigan.3@us.af.mil">Thomas.Jernigan.3@us.af.mil</a> <a href="mailto:Ebony.Payton.ctr@us.af.mil">Ebony.Payton.ctr@us.af.mil</a></p>

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PAGE 8**

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<b>Sierra Club</b> Sari Amiel 50 F St. NW, 8 <sup>th</sup> Floor Washington, DC 20001 Sari.amiel@sierraclub.org	<b>Berger Singerman, LLP</b> Floyd R. Self, B.C.S. Ruth Vafek 313 North Monroe Street, Suite 301 Tallahassee, FL 32301 <a href="mailto:Fself@bergersingerman.com">Fself@bergersingerman.com</a> rvafek@bergersingerman.com

**Respectfully Submitted,**

By: /s/ Thomas A. Jernigan  
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**Attorney for Federal Executive Agencies**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**In re: Petition by Tampa Electric  
Company for Base Rate Increase**

**DOCKET NO.: 20240026-EI**

**FILED: May 10, 2024**

**FEDERAL EXECUTIVE AGENCIES'  
FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 1-2)  
TO FLORIDA POWER & LIGHT COMPANY**

Pursuant to Rule 28-106.206, Florida Administrative Code, and Rule 1.340, Florida Rules of Civil Procedure, the Federal Executive Agencies, by and through its undersigned attorney, hereby serves the following First Request for Production of Documents (Nos. 1-2) upon TAMPA ELECTRIC COMPANY (TECO).

Please produce the following documents at the Federal Executive Agencies, 139 Barnes Dr., Tyndall AFB FL 32401, no later than **twenty (20) days** after service of this request for the purpose of inspection and copying. These interrogatories shall be answered under oath by you or your agent, who is qualified and who will be identified. As provided by Rule 1.340(a), Florida Rules of Civil Procedure, each interrogatory shall be answered separately and fully in writing under oath unless it is objected to. Each answer shall be signed by the person making it.

Give the name, address, and relationship to TECO of those persons providing the answers to each of the following interrogatories.

If an interrogatory contained herein asks for information that has already been provided or is in the process of being provided to the Commission through a Commission audit, please so state, indicating the date provided and the audit document/record request number.

## DEFINITIONS

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“Identify” means:

- (a) With respect to a person, to state the person’s name, address and business relationship (e.g., “employee”) to the Company;
- (b) With respect to a document, to state the nature of the document in sufficient detail for identification in a request for production, its date, its author, and to identify its custodian. If the information or document identified is recorded in electrical, optical or electromagnetic form, identification includes a description of the computer hardware or software required to reduce it to readable form.

## INTERROGATORIES

1. For each FERC account studied in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, please identify and explain all adjustments Mr. Allis or Gannett Fleming made to TECO’s accounting data prior to conducting the life and net salvage analyses that are presented in Parts VII and VIII of the 2023 Depreciation Study.
2. For each FERC account studied in the 2023 Depreciation Study filed as Exhibit NA-1, Document No. 2, please provide the results of all additional life analyses conducted by Mr. Allis or Gannett Fleming. These additional analyses would be those conducted on

original life tables that have experience and placement bands that differ from those presented in the Depreciation Study.

**Respectfully Submitted,**

By: /s/ Thomas A. Jernigan  
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**Attorney for Federal Executive Agencies**

**CERTIFICATE OF SERVICE**  
**Docket No. 20240026-EI**

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<b>Florida Public Service Commission</b> <b>Office of the General Counsel</b> Adria Harper Carlos Marquez Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, Florida 32399 aharper@psc.state.fl.us cmarquez@psc.state.fl.us tsparks@psc.state.fl.us	<b>Ausley &amp; McMullen</b> J. Jeffry Wahlen Malcolm Means V. Ponder P.O. Box 391 Tallahassee, Florida 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com
<b>Tampa Electric Company</b> Paula K. Brown P.O. Box 111 Tampa, FL 33601 Regdept@tecoenergy.com	<b>EarthJustice</b> Bradley Marshall Jordan Luebke 111 S. Martin Luther King Jr. Blvd Tallahassee, Florida 32301 bmarshall@earthjustice.org jluebke@earthjustice.org
<b>Office of Public Counsel</b> Patricia A. Christensen Walt Trierweiler 111 West Madison Street, Room 812 Tallahassee, FL 32399 Christensen.patty@leg.state.fl.us Trierweiler.walt@leg.state.fl.us	<b>Florida Industrial Power Users Group</b> <b>Moyle Law Firm</b> Jon C. Moyle Jr. Karen A. Putnal 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com
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**Respectfully Submitted,**

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**Attorney for Federal Executive Agencies**