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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**DIRECT TESTIMONY OF TOMER KOPELOVICH**

**DOCKET NO. 20240026-EI**

**JUNE 10, 2024**

**Q. Please state your name and business address.**

A. My name is Tomer Kopelovich. My business address is 24715 Portofino Drive; Lutz, FL; 33559.

**Q. By whom are you presently employed and in what capacity?**

A. I am employed by the Florida Public Service Commission (FPSC or Commission) as a Public Utility Analyst III. I have been employed by the Commission since October 2002.

**Q. Please give a brief description of your educational background and professional experience.**

A. I graduated from University of South Florida in 1991 with a Bachelor of Science degree in Finance. I have worked for the Florida Public Service Commission for 21 years, and I have varied experience in the electric, gas, and water and wastewater industries. My work experience includes various types of rate cases, cost recovery clauses, and utility audits. I am also a Certified Public Accountant.

**Q. Please describe your current responsibilities.**

A. My responsibilities consist of planning and conducting utility audits of manual and automated accounting systems for historical and forecasted data.

**Q. Have you previously presented testimony before this Commission?**

A. Yes. I presented testimony in several dockets before this Commission. Those dockets include Dockets 2009001-EI, 20110001-EI, and 20230020-EI.

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony is to sponsor staff's Auditor Report of Tampa Electric  
3 Company which addresses the Utility's filing in Docket No. 20240026-EI. An Auditor's  
4 Report was filed in the docket on June 7, 2024. This report is filed with my testimony  
5 and is identified as Exhibit TK-1.

6 **Q. Was this audit prepared by you or under your direction?**

7 A. Yes. It was prepared under my direction.

8 **Q. Please describe the objectives of the audit and the procedures performed during**  
9 **the audit?**

10 A. The objectives and procedures are listed in the Objectives and Procedures section of  
11 the attached Exhibit TK-1, pages 2 through 6.

12 **Q. Were there any audit findings in the Auditor's Report (Exhibit TK-1) which**  
13 **address the schedules prepared by the Utility in support of its filing in Docket No.**  
14 **20240026-EI?**

15 A. Yes. There are two audit findings.

16 **Q. Please describe the audit findings.**

17 A. The audit findings are detailed on pages 7 and 8 of the attached Exhibit TK-1.

18 **Q. Does that conclude your testimony?**

19 A. Yes.

20

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State of Florida



## Public Service Commission

Office of Auditing and Performance Analysis  
Bureau of Auditing

### Revised Auditor's Report

Tampa Electric Company  
File & Suspend Rate Case

**Historical Test Year Ended December 31, 2023**

Docket No. 20240026-EI  
Audit Control No. 2024-102-2-1  
June 7, 2024

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Tomer Kopelovich  
Audit Manager

Handwritten signature of Mark Caamano in black ink.

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Mark Caamano  
Audit Staff

Handwritten signature of Kathryn Guan in black ink.

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Kathryn Guan  
Audit Staff

Handwritten signature of Tony Nguyen in black ink.

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Tony Nguyen  
Audit Staff

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Lily Sampson  
Audit Staff

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## Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting & Finance in its audit service request dated April 10, 2024. We have applied these procedures to the attached schedules prepared by Tampa Electric Company in support of its filing for rate relief in Docket No. 20240026.

The report is intended only for internal Commission use.

## Objectives and Procedures

### **General**

#### Definitions

TECO or Utility refers to Tampa Electric Company

TECO Energy or Parent refers to TECO Energy, Inc.

FERC refers to the Federal Energy Regulatory Commission

USoA refers to the FERC Uniform System of Accounts as adopted by Commission Rule 25-6.014 – Records and Reports in General, Florida Administrative Code. (F.A.C.)

#### Background

Tampa Electric Company filed a petition for a permanent rate increase on April 9, 2023. The Utility is engaged in business as a public utility providing electric service as defined in Section 366.02, Florida Statutes (F.S.), and is subject to our jurisdiction. TECO provides generation, transmission, and distribution service to approximately 800,000 retail customers in Hillsborough and portions of Polk, Pasco, and Pinellas counties.

The Utility's last petition for rate relief was granted in Docket No. 20210034-EI, in Order No. PSC-2021-0423-S-EI, issued November 10, 2022. The order approved the Corrected 2021 Settlement Agreement and the tariff sheets that were filed by Tampa Electric.

**Overall Objective:** The objective is to determine whether the Utility's 2023 historic year-end filing in Docket No. 20240026-EI is consistent and in compliance with Section 366.06, F.S. – Rates, Procedures for Fixing and Changing, and Commission Rule 25-6.043, F.A.C. – Investor-Owned Electric Utility Minimum Filing Requirements.

**Procedure:** We performed the following specific objectives and procedures to satisfy the overall objective identified above.

### **Rate Base**

#### Utility Plant in Service

**Objectives:** The objectives were to determine whether, Utility Plant In Service (UPIS), exists and is owned by the utility, additions are authentic and recorded at original cost, proper retirements were made when a replacement asset is put in service, UPIS is properly classified in compliance with the USoA, and the 13-month average balance for UPIS as of December 31, 2023, is calculated correctly.

**Procedures:** We verified that UPIS is properly recorded from the Utility's last rate settlement agreement through December 31, 2023. We recalculated plant balances and reconciled them to the general ledger. We verified, based on a statistical sample of UPIS, additions, retirements, and adjustments for selected plant accounts. We recalculated the 13-month average balances for UPIS included in the filing. No exceptions were noted.

### Property Held for Future Use

**Objectives:** The objectives were to determine the nature and purpose of utility properties recorded as Property Held for Future Use (PHFU) and to disclose material additions or changes to the company's planned use for such properties, and to recalculate the 13-month average balance for PHFU as of December 31, 2023.

**Procedures:** We verified, based on a sample of PHFU properties presented in the filing, that the PHFU balance is properly stated as of December 31, 2023. We reviewed documents describing the planned use for properties and inquired about changes in use for existing properties. We recalculated the 13-month average balances for PHFU included in the filing. No exceptions were noted.

### Construction-Work-in-Progress

**Objectives:** The objectives were to determine the nature and purpose of utility projects recorded as Construction-Work-in-Progress (CWIP), to determine whether projects that are eligible to accrue Allowance for Funds Used During Construction (AFUDC) are excluded from rate base pursuant to Commission Rule 25-6.0141, F.A.C. – Allowance for Funds Used During Construction, and to recalculate the 13-month average balance for CWIP as of December 31, 2023.

**Procedures:** We verified, based on a sample of CWIP projects included in the filing, that the CWIP balance is properly stated as of December 31, 2023. We reviewed utility documents describing each project sampled to determine whether it was eligible to accrue AFUDC. We verified that projects accruing AFUDC were not included in rate base in the filing. We also recalculated 13-month average balances for CWIP included in the filing. No exceptions were noted.

### Customer Advances

**Objectives:** The objectives were to verify customer advances contained in Federal Energy Regulatory Commission (FERC) Account 252 – Customer Advances for Construction, included in rate base, and determine whether all customer advances have been properly recorded as of December 31, 2023.

**Procedures:** We requested supporting documentation for customer advances included in base rates and determined that the Utility does not have customer advances that qualify for FERC Account 252 treatment. No further work was performed.

### Accumulated Depreciation

**Objectives:** The objectives were to determine whether accruals, retirements and adjustments to accumulated depreciation are properly recorded in compliance with the USoA, determine that the Utility used the correct depreciation rates, and recalculate the 13-month average balance for accumulated depreciation as of December 31, 2023.

**Procedures:** We verified that the accumulated depreciation is properly recorded from the Utility's last rate settlement agreement through December 31, 2023. We verified that the Utility used the depreciation rates approved in Order No. PSC-2021-0423-S-EI. We recalculated the 13-month

average balance for the accumulated depreciation accounts included in the filing. No exceptions were noted.

### Working Capital

**Objectives:** The objectives were to determine whether the Working Capital calculation is consistent with Commission practice and the account balances are properly stated, and to recalculate the 13-month average balance for working capital as of December 31, 2023.

**Procedures:** We verified, based on a sample of selected accounts, that the working capital balance is properly stated, utility in nature, non-interest bearing, and does not include non-utility items. We recalculated the 13-month average balances for all working capital accounts included in the filing. No exceptions were noted.

## **Capital Structure**

### Equity

**Objectives:** The objectives were to determine whether equity account balances represent actual equity and are properly recorded in compliance with the USoA, and, to recalculate the 13-month average balance for equity as of December 31, 2023.

**Procedures:** We traced the equity account balances to the general ledger. We recalculated the 13-month average balance for equity included in the filing. No exceptions were noted.

### Long-Term Debt

**Objectives:** The objectives were to determine whether long-term debt balances represent actual obligations of the utility and are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for long-term debt as of December 31, 2023.

**Procedures:** We reconciled the long-term debt balance to the general ledger. We traced the long-term debt obligations to original documents and verified the terms, conditions, redemption provisions and interest rates for each bond or note payable. We sampled the instruments and verified the cost of long-term debt. We recalculated the average cost rate and the 13-month average balance for long-term debt included in the filing. No exceptions were noted.

### Short-Term Debt

**Objectives:** The objectives were to determine whether short-term debt balances represent actual obligations of the utility and that they are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for short-term debt as of December 31, 2023.

**Procedures:** We reconciled the short-term debt balance to the general ledger. We traced the short-term debt obligations to the supporting documents. We recalculated the average cost rate and the 13-month average balance for short-term debt included in the filing. No exceptions were noted.



## Customer Deposits

**Objectives:** The objectives were to determine whether the customer deposits balance represent actual obligations of the utility and are properly recorded in compliance with the USoA, and to recalculate the 13-month average balance for customer deposits as of December 31, 2023.

**Procedures:** We reconciled the customer deposits balance to the general ledger. We inquired and verified that the Utility is collecting, refunding, and paying interest on Customer Deposits based on Commission Rule 25-6.097, F.A.C. – Customer Deposits. We recalculated the average cost rate and the 13-month average balance for customer deposits included in the filing. No exceptions were noted.

## Accumulated Deferred Income Taxes

**Objectives:** The objectives were to determine whether Accumulated Deferred Income Taxes (ADIT) are properly stated and calculated based on the recorded differences between utility book and taxable income, and to recalculate the 13-month average balance for ADIT as of December 31, 2023.

**Procedures:** We reconciled the ADIT balances to the general ledger. We recalculated the 13-month average balance included in the filing. No exceptions were noted.

## **Net Operating Income**

### Operating Revenue

**Objectives:** The objectives were to determine whether 2023 revenues are properly calculated and recorded in compliance with the USoA and are based on approved tariff rates.

**Procedures:** We reconciled 2023 revenues to the general ledger. We recalculated a sample of customer bills to ensure that the utility is using the rates authorized in its approved tariff. We verified that unbilled revenues were calculated correctly. No exceptions were noted.

### Operating & Maintenance Expenses

**Objectives:** The objectives were to determine whether 2023 Operating & Maintenance (O&M) Expenses are properly recorded in compliance with the USoA and are adequately supported by documentation.

**Procedures:** We verified, based on a sample of utility transactions for select O&M expense accounts, that 2023 O&M expense balances are adequately supported by source documentation, utility in nature and do not include non-utility items, and are recorded consistent with the USoA. In addition, we reviewed a sample of utility advertising expenses, industry dues, liability expense, and administrative and general service expenses to ensure that amounts supporting non-utility operations were removed. Findings 1 and 2 discuss our recommended adjustments to O&M expenses.

**Objective:** The objective was to verify whether affiliate transactions for the test year ended December 31, 2023, are in compliance with Rule 25-6.1351, F.A.C. – Cost Allocation and Affiliate Transactions.

**Procedures:** We requested and reviewed the cost allocation manual from the Utility and determined that the Utility is in compliance with Rule 25-6.135, F.A.C. In addition, we statistically sampled affiliated transactions and reconciled the amounts to supporting documentation. No exceptions were noted.

### Depreciation Expense

**Objectives:** The objectives were to determine whether 2023 depreciation expense is properly recorded in compliance with the USoA and to determine that depreciation expense accruals are calculated using the depreciation rates established in Commission Order No. PSC-2021-0423-S-EI

**Procedures:** We reconciled the depreciation expense to the general ledger and recalculated the depreciation expense applying the depreciation rates from the Order mentioned above. No exceptions were noted.

### Taxes Other than Income

**Objective:** The objective was to determine whether 2023 Taxes Other Than Income (TOTI) are properly recorded in compliance with the USoA.

**Procedures:** We verified, based on a review of all TOTI accounts, that TOTI expenses are adequately supported by source documentation. No exceptions were noted.

### Income Taxes

**Objective:** The objective was to determine whether 2023 income taxes are properly recorded in compliance with the USoA.

**Procedures:** We traced federal and state income taxes to the general ledger. We requested supporting documentation for bonus depreciation treatment for asset additions and determined that the Utility did not have any for 2023. No exceptions were noted.

## **Other**

### Analytical Review

**Objectives:** The objective was to perform an analytical review of the Utility's rate case filing using prior years FERC Form 1 filings with the Commission.

**Procedures:** We developed a two-year (2022 - 2023) analytical review that compared the annual percentage changes for revenues, expenses and utility-plant-in-service. Accounts that exhibited significant activity or percentage change, as determined by the auditor, were selected for additional review. No exceptions were noted.

## Audit Findings

### **Finding 1: Association Dues/Economic Development**

**Audit Analysis:** Audit staff reviewed all industry association dues and economic development expenses to determine whether the Utility included the appropriate amount in expenses, and if any expenses were for political purposes. Staff discovered transactions which should be removed. They are listed as follows:

- Audit staff recommends the removal of \$745,967 due to the Utility’s failure to provide supporting documentation.
- Audit staff recommends the removal of \$2,500 as the invoice provided by the Utility was outside of the test year.

Table 1-1

Organization	Amount	Description
Edison Electric Institute	\$ 745,967	No supporting documentation
Tampa Bay Clean Cities Coalition	\$ 2,500	Outside the test year
Total Removal Amounts	<u>\$ 748,467</u>	

**Effect on the General Ledger:** The Utility should determine the effect on the general ledger.

**Effect on the Filing:** Audit staff recommends a decrease to O&M expense account 912 in the amount of \$ 748,467.

**Finding 2: Advertising**

**Audit Analysis:** Audit staff requested a statistical sample of the Utility’s print and audio/visual advertisements and traced them to supporting documentation. We determined that the advertising expenses on MFR Schedule C-14 were overstated by the inclusion of 40 transactions totaling \$474,843 related to Conservation advertisements.

Table 2-1

Description	Amount
Advertising Expenses per MFR C-14	\$ 1,517,000
Less: Conservation Advertising Expense	\$ (474,843)
Adjusted Advertising Expenses	<u>\$ 1,042,157</u>

**Effect on the General Ledger:** The Utility should determine the effect on the general ledger.

**Effect on the Filing:** Audit staff recommends a reduction of \$474,843 from the advertising expenses reflected on MFR Schedule C-14.

## Exhibits

### Exhibit 1: Rate Base

Supporting Schedules: B-2, B-3		Recap Schedules: A-1										
SCHEDULE B-1		ADJUSTED RATE BASE									Page 3 of 3	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION		Provide a schedule of the 13-month average adjusted rate base for the last year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule B-2.							Type of data shown:	
COMPANY: TAMPA ELECTRIC COMPANY		DOCKET NO. 20240026-B		(Dollars in 000's)							Projected Test Year Ended 12/31/2025 Projected Prior Year Ended 12/31/2024 XX Historical Prior Year Ended 12/31/2023 Witness: J. Chronister / R. Latta / J. Williams	
Line No	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWP	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base		
1												
2	\$ 11,600,413	\$ 3,574,431	\$ 8,305,982	\$ 1,096,647	\$ 55,939	\$ -	\$ 9,460,768	\$ 1,776,069	\$ -	\$ 11,236,838		
3												
4	0.993757	0.994750	0.993329	0.991330	0.973064	-	0.992977	0.994521	-	0.993221		
5												
6	\$ 11,606,239	\$ 3,555,664	\$ 8,250,575	\$ 1,069,320	\$ 54,433	\$ -	\$ 9,394,329	\$ 1,768,337	\$ -	\$ 11,160,666		
7												
8	(353,829)	(106,255)	(247,574)	(710,619)	-	-	(956,192)	(1,520,714)	-	(2,478,907)		
9												
10	-	-	-	-	-	-	-	-	-	-		
11												
12	(353,829)	(106,255)	(247,574)	(710,619)	-	-	(956,192)	(1,520,714)	-	(2,478,907)		
13												
14	\$ 11,452,410	\$ 3,449,400	\$ 8,003,002	\$ 378,702	\$ 54,433	\$ -	\$ 8,436,136	\$ 245,623	\$ -	\$ 8,681,759		

# Exhibit 2: Capital Structure

SCHEDULE D-1a

COST OF CAPITAL - 13-MONTH AVERAGE

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / J. Williams

DOCKET No. 20240028-EI

(Dollars in 000's)

Line No.	Class of Capital	(1) Company Total Per Books	(2) Common Dividends / Other	(3) DIT Specific / STD	(4) DIT Specific / Prorata	(5) Purchased Power Off-Balance Sheet Obligation	(6) Pro Rata Adjustments	(7) System Adjusted	(8) Jurisdictional Factor	(9) Jurisdictional Capital Structure	(10) Ratio	(11) Cost Rate	(12) Weighted Cost Rate
1													
2	Long Term Debt	\$ 3,686,250	\$ -	\$ (476,860)	\$ -	\$ -	\$ (458,923)	\$ 2,732,069	0.992690	\$ 2,712,099	31.24%	4.41%	1.36%
3													
4	Short Term Debt	1,292,995	-	(489,527)	-	-	(114,691)	683,971	0.995194	680,684	7.84%	5.79%	0.45%
5													
6	Customer Deposits	120,038	-	-	-	-	(17,165)	102,873	0.992593	102,111	1.18%	2.35%	0.03%
7													
8	Preferred Stock	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%
9													
10	Common Equity	4,639,319	-	13,074	-	-	(665,263)	4,010,134	0.993192	3,982,832	45.88%	10.20%	4.68%
11													
12	Deferred Income Taxes	1,257,949	-	(83,277)	-	-	(167,971)	1,006,701	0.992979	999,833	11.51%	-	0.00%
13													
14	Tax Credits - Zero Cost	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%
15													
16	Tax Credits - Weighted Cost	240,296	-	(1)	-	-	(34,359)	205,926	0.992593	204,400	2.35%	7.66%	0.18%
17													
18		<u>\$ 11,236,838</u>	<u>\$ -</u>	<u>\$ (1,036,591)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,458,571)</u>	<u>\$ 8,741,875</u>		<u>\$ 8,681,759</u>	<u>100.00%</u>		<u>6.72%</u>

# Exhibit 3: Net Operating Income

SCHEDULE C-1		ADJUSTED JURISDICTIONAL NET OPERATING INCOME							Page 3 of 3	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.							Type of data show n:	
COMPANY: TAMPA ELECTRIC COMPANY									Projected Test Year Ended 12/31/2025	
									Projected Prior Year Ended 12/31/2024	
									XX Historical Prior Year Ended 12/31/2023	
KET No.20240026-EI		(Dollars in 000's)							Witness: J. Chronister / R. Latia / J. Williams	
Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)	
	Revenue From Sales	\$ 2,972,504	\$ -	\$ 2,972,504	1.000000	\$ 2,972,504	\$ (1,406,107)	\$ -	\$ 1,566,397	
	Other Operating	<u>(332,458)</u>	<u>-</u>	<u>(332,458)</u>	1.023316	<u>(340,210)</u>	<u>380,290</u>	<u>-</u>	<u>40,080</u>	
	Total Operating Revenues	2,640,046	-	2,640,046		2,632,294	(1,025,817)	-	1,606,476	
	Other O&M	555,701	-	555,701	0.995179	553,022	(85,648)	-	467,374	
	Fuel	547,540	-	547,540	1.000000	547,540	(548,795)	-	745	
	Purchased Power	77,775	-	77,775	1.000000	77,775	(77,566)	-	209	
	Deferred Costs	58,001	-	58,001	1.000000	58,001	(58,001)	-	-	
	Depreciation & Amortization	453,692	-	453,692	0.995163	451,497	(42,555)	-	408,943	
	Taxes Other Than Income Taxes	232,799	-	232,799	0.997551	232,228	(140,820)	-	91,408	
	Income Taxes	71,225	-	71,225	1.001523	71,334	(10,044)	-	61,290	
	(Gain)/Loss on Disposal of Plant	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	Total Operating Expenses	1,996,734	-	1,996,734		1,991,398	(961,428)	-	1,029,970	
	Net Operating Income	<u>\$ 643,312</u>	<u>\$ -</u>	<u>\$ 643,312</u>		<u>\$ 640,896</u>	<u>\$ (64,389)</u>	<u>\$ -</u>	<u>\$ 576,507</u>	

(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative functions and fuel additives not blended with fuel or injected into the boiler prior to burning.

Totals may be affected due to rounding.

Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.	DOCKET NO. 20240026-EI
In re: Petition for approval of 2023 depreciation and dismantlement study, by Tampa Electric Company.	DOCKET NO.20230139-EI
In re: Petition to implement 2024 generation base rate adjustment provisions in paragraph 4 of the 2021 stipulation and settlement agreement, by Tampa Electric Company	DOCKET NO. 20230090-EI DATED: JUNE 10, 2024

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the testimony of Tomer Kopelovich on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished by electronic mail to the following on this 10<sup>th</sup> day of June, 2024.

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