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Attorneys and Counselors at Law
123 South Calhoun Street
P.O. Box 391 32302
Tallahassee, FL 32301

P: (850) 224-9115
F: (850) 222-7560

ausley.com

July 2, 2024

ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket is the Rebuttal Testimony of Valerie Strickland and Exhibit No. VS-2.

Thank you for your assistance in connection with this matter.

(Document 12 of 14)

Sincerely,

J. Jeffrey Wahlen

cc: All parties

JJW/ne
Attachment



TECO[®]
TAMPA ELECTRIC
AN EMERA COMPANY

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 20240026-EI

**PETITION FOR RATE INCREASE
BY TAMPA ELECTRIC COMPANY**

**REBUTTAL TESTIMONY AND EXHIBIT
OF
VALERIE STRICKLAND**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

REBUTTAL TESTIMONY

OF

VALERIE STRICKLAND

1
2
3
4
5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Valerie Strickland. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am employed
10 by Tampa Electric Company ("Tampa Electric" or the
11 "company") as Director Corporate Tax.

12
13 **Q.** Are you the same Valerie Strickland who filed direct
14 testimony in this proceeding?

15
16 **A.** Yes.

17
18 **Q.** Have your title and duties and responsibilities changed
19 since the company filed your prepared direct testimony on
20 April 2, 2024?

21
22 **A.** No.

23
24 **Q.** What are the purposes of your rebuttal testimony?
25

1 **A.** My rebuttal testimony addresses proposals by Office of
2 Public Counsel ("OPC") witness Lane Kollen on the
3 ratemaking treatment of the company's regulatory
4 liability for deferred production tax credits ("PTC"),
5 investment tax credits ("ITC") for energy storage
6 devices, and the company's pre-2022 ITC for solar
7 facilities. My testimony complements the rebuttal
8 testimony of Tampa Electric witness Jeff Chronister, who
9 uses some of the information in my rebuttal testimony to
10 explain the company's position on revenue requirement
11 issues raised by OPC and the other intervenors.

12
13 **Q.** Have you prepared an exhibit supporting your rebuttal
14 testimony?

15
16 **A.** Yes. Rebuttal Exhibit No. VS-2, entitled "Rebuttal
17 Exhibit of Valerie Strickland," was prepared by me or
18 under my direction and supervision. The contents of this
19 rebuttal exhibit were derived from the business records
20 of the company and are true and correct to the best of my
21 information and belief. My rebuttal exhibit consists of
22 the following two documents:

23
24 Document No. 1 3-year life - Battery Storage ITC -
25 2025 test year

1 Document No. 2 3-year life - Battery Storage ITC -
2 SYA 2026 and 2027
3

4 **I. REGULATORY LIABILITY FOR DEFERRED PTC**

5 **Q.** Do you agree with Mr. Kollen's statements on lines 2
6 through 9 on page 36 of his testimony regarding the
7 company's deferral of PTC?
8

9 **A.** No. From the beginning, the company understood based on
10 the 2021 Agreement that any new tax credits arising from
11 tax reform during the term of the agreement should benefit
12 customers. Mr. Kollen's explanation is misleading and
13 fails to acknowledge the significant discussions Tampa
14 Electric held with OPC regarding PTC and the requirement
15 in paragraph 11(c) of the 2021 Agreement for the company
16 to "normalize" new tax credits arising from tax reform
17 for the solar projects addressed in the agreement.
18

19 As noted in my direct testimony, the Inflation Reduction
20 Act ("IRA") became effective on August 16, 2022. Tampa
21 Electric promptly began discussing the meaning of the tax
22 credit "normalization" language with OPC and agreed to
23 establish a regulatory liability to reflect the revenue
24 requirement value of the PTC exceeding the amount of ITC
25 used to calculate its 2023 and 2024 GBRA.

1 On October 27, 2022, the company filed a letter with the
2 Commission in Docket No. 20220148-EI advising of those
3 discussions and agreeing to collect its 2023 GBRA subject
4 to refund pending resolution of the issue. The company
5 filed a similar letter for its 2024 GBRA in Docket No.
6 20230090-EI on October 23, 2023. Tampa Electric and OPC
7 discussed the PTC normalization issue multiple times,
8 beginning in December 2022 and continuing through early
9 2024, when the company filed its proposal in Docket No.
10 20230090-EI to resolve the issue in this case. The company
11 consulted with OPC before each filing, and OPC did not
12 object.

13
14 **Q.** What did the company propose to do in this rate case?

15
16 **A.** The company indicated that in this case it would propose
17 an amortization period for the PTC deferred balance,
18 reflect the amortization of the deferred PTC using its
19 proposed period as a reduction to income tax expense in
20 the calculation of test year net operating income, and
21 explain its proposed amortization period in its direct
22 testimony. It noted that the appropriate amortization
23 period for the deferred PTC would be an issue in this
24 case and that the parties would be free to advocate for
25 an amortization period other than the one proposed by the

1 company.

2

3 **Q.** Do you agree with Mr. Kollen's proposal to amortize the
4 company's regulatory liability for deferred PTC as of
5 December 31, 2024, over three years?

6

7 **A.** No. The proposed three-year amortization period is too
8 short because it will create an abnormal profile in the
9 revenue requirement. The company's proposed 10-year
10 amortization ensures a smoother profile in the revenue
11 requirement reduction associated with this item. The IRS
12 allows the company to claim a PTC for 10 years following
13 a qualifying asset's in-service date; therefore, the
14 company believes it is reasonable to mirror this period
15 for amortization of the deferred PTC.

16

17 **Q.** If the Commission makes Mr. Kollen's proposed adjustment
18 reflecting a three-year amortization period, is the
19 amount of his proposed net operating income ("NOI")
20 adjustment correct?

21

22 **A.** Excluding the carrying charges adjustments of \$1,073,000,
23 Tampa Electric agrees that Mr. Kollen's calculated amount
24 of \$12,771,000 is accurate. Mr. Chronister further
25 explains why carrying costs on the deferred PTC balance

1 should not be recovered as proposed by Mr. Kollen.

2

3 **Q.** If the Commission makes Mr. Kollen's proposed adjustment
4 reflecting a three-year amortization period, are the
5 amounts of his proposed rate base adjustments, correct?

6

7 **A.** No. The company disagrees with the proposed adjustment
8 because, among other reasons, it was calculated using a
9 simple average as opposed to a 13-month average, and it
10 reflects a carrying charge which Mr. Chronister discusses
11 in his rebuttal testimony.

12

13 **II. RATEMAKING TREATMENT OF ITC FOR ENERGY STORAGE DEVICES**

14 **Q.** How has the company accounted for ITC associated with
15 energy storage devices in the 2025 test year and 2026 and
16 2027 subsequent year adjustments ("SYA")?

17

18 **A.** The company used the normalization method of accounting
19 and calculated the deferral and amortization of ITC to
20 conform with IRS normalization rules under Code Section
21 46. This is consistent with both the company's historical
22 treatment of ITC for its pre-2022 solar generating assets
23 and FPSC practice. Under this approach, the company's cost
24 of service is reduced by the ITC amortization based on
25 the regulatory life of the asset and assigned a cost of

1 capital for the deferred ITC at the weighted average cost
2 rate of investor sources of capital.

3
4 **Q.** What does OPC Witness Kollen propose?

5
6 **A.** Mr. Kollen proposes that the company elect out of the
7 normalization method of accounting, which is a
8 permissible method under the IRA, and to amortize the ITC
9 over a three-year period. He also proposes to assign a
10 zero cost of capital to the deferred ITC balance in the
11 company's capital structure.

12
13 **Q.** Do you agree with OPC's proposal?

14
15 **A.** No. While the IRA allows for an opt out of normalization
16 for Energy Storage devices, the company believes that
17 normalization is integral to accounting for income taxes
18 in the Florida regulated environment and arises from
19 Internal Revenue Service guidance on the ratemaking
20 approach.

21
22 Normalization is a method of ensuring that regulated
23 utilities and customers benefit from the various tax law
24 provisions that were designed to encourage capital
25 expenditures. For example, accelerated depreciation and

1 ITC have historically been intended to encourage capital
2 expenditures, not to subsidize customers' utility costs.
3
4 Deferring the ITC over a shorter period than the
5 regulatory life of the asset would lower the regulated
6 utility's revenues in the short term and not be
7 representative of the company's normal income tax
8 profile. Normalization protects revenues from the effects
9 of lower rates in the short term and allows regulated
10 utilities and customers to share the benefits of
11 accelerated depreciation and investment tax credits over
12 the life of the related assets.
13
14 It is prudent and reasonable to rely on the long history
15 of normalizing deferred ITC for the purpose of determining
16 the tax expense in the 2025 cost of service and SYA. The
17 normalization method of accounting avoids
18 intergenerational cost inequities. It allows regulated
19 companies and customers to share benefits and achieve
20 better balancing of the benefits of ITC over the life of
21 the assets giving rise to the ITC. This method of
22 accounting for ITC has been approved by the FPSC for
23 decades. Finally, consistent with normalization rules and
24 long standing Commission practice, the deferred ITC
25 should be stated in the capital structure using a weighted

1 cost rate of investor sources of capital.

2

3 **Q.** Why does the company propose to normalize the ITC
4 associated with energy storage but is willing to “flow-
5 through” the PTC associated with solar?

6

7 **A.** The company proposes different approaches because the
8 design of the two credits is different.

9

10 Like solar ITC, the ITC for energy storage arises (or is
11 earned) only in the year the qualifying asset goes into
12 service, so flowing through the entire ITC value when the
13 asset goes into service would only give the value of the
14 credit to customers receiving electric service from Tampa
15 Electric in the year the asset goes in service.

16

17 The PTC for solar is structurally different in that the
18 tax credit is available to be earned over ten years, not
19 just the year the solar assets are placed in service.
20 Thus, unlike the ITC, the basic design of the PTC has a
21 normalizing effect that allows current and future
22 customers to enjoy the benefit of the credit over more
23 than one year. This has the effect of moderating
24 intergenerational customer inequities, which is one of
25 the ideas behind normalization.

1 **Q.** What cost rate should be applied to deferred ITC for
2 energy storage devices in the company's capital
3 structure?

4
5 **A.** The weighted average cost rate of investor sources of
6 capital should be applied to the unamortized balance of
7 the deferred ITC. Since the ITC was enacted decades ago
8 to incentivize capital investments, it is well
9 established by the IRS and Commission practice that when
10 a rate of return is based on a taxpayer's cost of capital,
11 the credit may not be assigned a cost of capital rate
12 lower than the overall cost of capital rate, determined
13 on the basis of a weighted average for the capital that
14 would have been provided if the ITC was not available.
15 As a result, there should be no change to the company's
16 proposed capital structure related to deferred ITC, its
17 accumulated deferred income tax ("ADIT") balance at zero
18 cost of capital, or the Clean Energy Transition Mechanism
19 ("CETM") revenue requirement calculation proposed by the
20 company.

21
22 **Q.** If the Commission approves OPC's proposal to amortize
23 deferred ITC for energy storage devices over three years,
24 is the amount of Mr. Kollen's adjustment to the company's
25 2025 test year revenue requirement correct?

1 **A.** No. The ITC amortization calculated by Mr. Kollen does
2 not consider the correct start date of amortization which
3 begins the month following the placed in-service date of
4 the asset. Mr. Kollen assumed a half year amortization
5 convention using the amounts of ITC disclosed on MFR
6 Schedule B-23. Additionally, some new additions in 2024,
7 although not material, include solar lighting assets
8 subject to normalization and amortized over 30 years for
9 the test year (35 years in 2023 and 2024). If the
10 Commission agrees with Mr. Kollen on this adjustment,
11 Document No. 1 of my rebuttal exhibit shows that the
12 revenue requirement decrease should be \$10,850,000
13 compared to his proposed \$12,607,000 for a difference of
14 \$1,757,000.

15
16 **Q.** If the Commission approves OPC's proposal to amortize
17 deferred ITC for energy storage devices over three years,
18 are the amounts of Mr. Kollen's adjustment to the
19 company's 2026 and 2027 SYA correct?

20
21 **A.** No. In Document No. 2 of my rebuttal testimony, we
22 recalculated the amount using a three-year amortization
23 period and concluded that the reduction in the revenue
24 requirement would be \$3,767,845 compared to the
25 \$2,792,228 proposed by Mr. Kollen.

1 **III. AMORTIZATION OF PRE-2022 SOLAR ITC**

2 **Q.** How has the company accounted for ITC associated with
3 solar facilities placed into service prior to January 1,
4 2022, in its 2025 test year?

5
6 **A.** The company claimed ITC for solar generating facilities
7 placed in service prior to 2022. It deferred and amortized
8 the ITC over the regulatory life of the asset, which is
9 30 years, as proposed in the company's recently filed
10 depreciation study.

11
12 **Q.** If the Commission adopts OPC's recommended 35-year life
13 for the depreciation of solar facilities, should the
14 Commission also adjust the amortization period for pre-
15 2022 solar ITC?

16
17 **A.** Yes, in order to avoid a violation of the IRS
18 normalization rules, the Commission would need to adjust
19 the ITC amortization using the 35-year life should this
20 longer life be adopted by the Commission.

21
22 **Q.** Should the Commission approve OPC's proposal to use a 35-
23 year depreciation life for solar facilities, is the amount
24 of Mr. Kollen's adjustment to the company's 2025 income
25 tax expense on a grossed up basis correct?

1 **A.** Yes. Tampa Electric agrees with the proposed increase of
2 \$1,636,000.

3
4 **IV. SUMMARY**

5 **Q.** Please summarize your rebuttal testimony.

6
7 **A.** My rebuttal testimony addressed the statements made by
8 OPC witness Lane Kollen related to the ratemaking
9 treatment of the company's deferred PTC balance
10 amortization and the treatment of the ITC for energy
11 storage devices and pre-2022 solar generating facilities.
12 I demonstrated the following:

- 13
14 • Amortizing the deferred PTC balance over a ten-year
15 period will provide a less volatile revenue requirement
16 reduction profile and be in sync with the period during
17 which a company may claim the PTC, which is ten years
18 under IRS rules.
- 19 • Applying the well-established FPSC and IRS normalization
20 rules to the ITC for energy storage devices will avoid
21 volatility in the company income tax profile and
22 preserve ITC amortization benefits among existing and
23 future customers.
- 24 • The ITC related to the pre-2022 solar generating
25 facilities should be amortized in the 2025 test year

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using a 30-year life, as proposed in the company's depreciation study.

Q. Does this conclude your rebuttal testimony?

A. Yes.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
WITNESS: STRICKLAND

REBUTTAL EXHIBIT

OF

VALERIE STRICKLAND

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2	3-year life - Battery Storage ITC - SYA 2026 and 2027	19

3-year life- Battery Storage ITC-2025 test year

Tampa Electric Company
2025 Budget Additions that Qualify for ITC

Solar Project	Total	Went In Service	ITC 30%
Wimauna Battery Storage	50,709,000	February	15,212,700
Lake Mabel Battery Storage	54,457,495		16,337,249
MacDill Battery Storage	31,032,733		9,309,820
	85,490,229	April	25,647,069
Big Bend II Flow Battery Storage	4,834,658	December	1,450,397
Total Battery Storage	141,033,886		42,310,166
Total ITC	141,033,886		42,310,166

Per MFR / Rate Case Submission

Deferred ITC - Battery Storage	Amortiz years	Annually	2025
15,212,700	10	1,521,270	1,267,725
25,647,069	10	2,564,707	1,709,805
1,450,397	10	145,040	-
42,310,166		4,231,017	2,977,530

Per OPC - 3-yr Amort.

Deferred ITC - Battery Storage	Amortiz years	Annually	2025
15,212,700	3	5,070,900	4,225,750
25,647,069	3	8,549,023	5,689,349
1,450,397	3	483,466	-
42,310,166		14,103,389	9,925,099

2025 Change in 2025 ITC Amortization 6,947,569
2025 Change in 2024 ITC Amortization 1,278,900
8,226,469

Revenue Expansion Factor 1.34364 C-44
Jurisdictional Factor 0.981594 C-4, Investment Tax Credits line

Revenue Requirement Decrease (10,850,000)

TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
REBUTTAL EXHIBIT NO. VS-2
WITNESS: STRICKLAND
DOCUMENT NO. 1
PAGE 1 OF 2
FILED: 07/02/2024

Tampa Electric Company

2024 Budget Additions that Qualify for ITC

Solar Project	Total	Went In Service	ITC 30%
Battery 15MW Dover	18,270,000	September	5,481,000
Total ITC	18,270,000		5,481,000

Per MFR / Rate Case Submission

Deferred ITC - Battery Storage	5,481,000	Amortiz years	10	Annually	548,100	2024	137,025
	-		10	-			September
	-		10	-			
	5,481,000			548,100			137,025

Per OPC - 3-yr Amort.

Deferred ITC - Battery Storage	5,481,000	Amortiz years	3	Annually	1,827,000
	-		3	-	
	-		3	-	
	5,481,000			1,827,000	

2024 Change in 2025 ITC Amortization 1,278,900

3-year life- Battery Storage ITC- SYA 2026 and 2027

Tampa Electric
ITC Calculations

As Filed - 10 year

	2025					2026					Revenue Requirement Impact
	Cost	ITC %	ITC	Years	Annual ITC	Prorated for In-Service	NOI Impact	NOI Multiplier	Revenue Requirement Impact		
Wimauma	50,709,000	30.00%	15,212,700	10	1,521,270	83.33%	1,267,725	1.34364	1,703,366		
Lake Mabel	54,457,495	30.00%	16,337,249	10	1,633,725	80.00%	1,306,980	1.34364	1,756,110		
South Tampa	31,032,733	30.00%	9,309,820	10	930,982	66.67%	620,655	1.34364	833,936		
Totals			40,859,769		4,085,977		3,195,360		4,293,413		
2026											
Wimauma	50,709,000	30.00%	15,212,700	10	1,521,270	100.00%	1,521,270	1.34364	2,044,039		
Lake Mabel	54,457,495	30.00%	16,337,249	10	1,633,725	100.00%	1,633,725	1.34364	2,195,138		
South Tampa	31,032,733	30.00%	9,309,820	10	930,982	100.00%	930,982	1.34364	1,250,905		
Totals			40,859,769		4,085,977		4,085,977		5,490,082		
2026 SYA - Incremental Impact 4,964,514 OPC Rebuttal 2026 SYA 1,196,669 as proposed per company (3,767,845) OPC Reduction in Revenue Requirement											
2027											
Wimauma	50,709,000	30.00%	15,212,700	10	1,521,270	100.00%	1,521,270	1.34364	2,044,039		
Lake Mabel	54,457,495	30.00%	16,337,249	10	1,633,725	100.00%	1,633,725	1.34364	2,195,138		
South Tampa	31,032,733	30.00%	9,309,820	10	930,982	100.00%	930,982	1.34364	1,250,905		
Totals			40,859,769		4,085,977		4,085,977		5,490,082		
2027 SYA - Incremental Impact -											

Tampa Electric
ITC Calculations

OPC Rebuttal - 3-Year

		2025						Revenue Requirement	
		Prorated for In-						Impact	
Cost	ITC %	ITC	Years	Annual ITC	Service	NOI Impact	NOI Multiplier		
Wimauma	30.00%	15,212,700	3	5,070,900	83.33%	4,225,750	1.34364	5,677,887	
Lake Mabel	30.00%	16,337,249	3	5,445,750	66.67%	3,630,500	1.34364	4,878,085	
South Tampa	30.00%	9,309,820	3	3,103,273	66.67%	2,068,849	1.34364	2,779,788	
Totals		40,859,769		13,619,923		9,925,099		13,335,759	
		2026						Revenue Requirement	
		Prorated for In-						Impact	
Cost	ITC %	ITC	Years	Annual ITC	Service	NOI Impact	NOI Multiplier		
Wimauma	30.00%	15,212,700	3	5,070,900	100.00%	5,070,900	1.34364	6,813,464	
Lake Mabel	30.00%	16,337,249	3	5,445,750	100.00%	5,445,750	1.34364	7,317,127	
South Tampa	30.00%	9,309,820	3	3,103,273	100.00%	3,103,273	1.34364	4,169,682	
Totals		40,859,769		13,619,923		13,619,923		18,300,273	
2026 SYA - Incremental Impact								4,964,514	
		2027						Revenue Requirement	
		Prorated for In-						Impact	
Cost	ITC %	ITC	Years	Annual ITC	Service	NOI Impact	NOI Multiplier		
Wimauma	30.00%	15,212,700	3	5,070,900	100.00%	5,070,900	1.34364	6,813,464	
Lake Mabel	30.00%	16,337,249	3	5,445,750	100.00%	5,445,750	1.34364	7,317,127	
South Tampa	30.00%	9,309,820	3	3,103,273	100.00%	3,103,273	1.34364	4,169,682	
Totals		40,859,769		13,619,923		13,619,923		18,300,273	
2027 SYA - Incremental Impact								-	

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies of the foregoing rebuttal testimony and exhibit have been served by posting on a shared document site, hand delivery of a USB drive or by electronic mail on this 2nd day of July, 2024 to the following:

Adria Harper
Carlos Marquez
Timothy Sparks
Daniel Dose
Florida Public Service Commission/OGC
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
aharper@psc.state.fl.us
cmarquez@psc.state.fl.us
tsparks@psc.state.fl.us
ddose@psc.state.fl.us
discovery-gcl@psc.state.fl.us

Walt Trierweiler
Patricia Christensen
Octavio Ponce
Charles Rehwinkel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
trierweiler.walt@leg.state.fl.us
christensen.patty@leg.state.fl.us
ponce.octavio@leg.state.fl.us
Rehwinkel.Charles@leg.state.fl.us

Bradley Marshall
Jordan Luebke
Earthjustice
111 S. Martin Luther King Jr. Blvd.
Tallahassee, FL 32301
bmarshall@earthjustice.org
jluebke@earthjustice.org

Nihal Shrinath
2101 Webster Street, Suite 1300
Oakland, CA 94612
nihal.shrinath@sierraclub.org

Jon Moyle
Karen Putnal
c/o Moyle Law Firm
118 N. Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
kputnal@moylelaw.com
mqualls@moylelaw.com

Leslie R. Newton, Maj. USAF
Ashley N. George, Capt. USAF
AFLOA/JAOE-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
Leslie.Newton.1@us.af.mil
Ashley.George.4@us.af.mil

Thomas A. Jernigan
AFCEC/JA-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
thomas.jernigan.3@us.af.mil

Ebony M. Payton
AFCEC-CN-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
Ebony.Payton.ctr@us.af.mil

Robert Scheffel Wright
John LaVia, III
Gardner, Bist, Wiener, Wadsworth, Bowden,
Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
shef@gbwlegal.com
jlavia@gbwlegal.com

Sari Amiel
Sierra Club
50 F. Street NW, Eighth Floor
Washington, DC 20001
sari.amiel@sierraclub.org

Floyd R. Self
Ruth Vafek
Berger Singerman, LLP
313 North Monroe Street, Suite 301
Tallahassee, FL 32301
fself@bergersingerman.com
rvafek@bergersingerman.com

Hema Lochan
Earthjustice
48 Wall St., 15th Fl
New York, NY 10005
hlochan@earthjustice.org
flcaseupdates@earthjustice.org



ATTORNEY