

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** October 18, 2024  
**TO:** Docket No. 20240026-EI  
**FROM:** Carlos Marquez II, Senior Attorney, Office of the General Counsel  
**RE:** Hearing Exhibits on Petition for rate increase by Tampa Electric Company

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The final hearing transcript reflects that the document pre-marked for identification as Exhibit 550 was admitted into the record.<sup>1</sup> However, due to clerical error, the Comprehensive Exhibit List does not show that Exhibit 550 was entered into evidence.<sup>2</sup> Exhibit 550 was also inadvertently omitted from the Exhibit Packet.<sup>3</sup> Therefore, attached please find a corrected copy of the Comprehensive Exhibit List (Attachment A) which includes the entry of the missing exhibit. In addition, attached is Exhibit 550 (Attachment B) for insertion into the Exhibit Packet (Document No. 09174-2024).<sup>4</sup>

Sincerely,

/s/ Carlos Marquez

Carlos M. Marquez II, Esq.  
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<sup>1</sup> Document No. 09454-2024, filed Oct. 9, 2024, in Docket No. 20240026-EI, p. 3,815.

<sup>2</sup> See Document No. 09174-2024, filed Sept. 23, 2024, in Docket No. 20240026-EI.

<sup>3</sup> See *id.*

<sup>4</sup> The use of cover sheets for Attachments A and B are for organizational purposes here only and should not otherwise be inserted into the Exhibit Packet.

# **Attachment A**

## **Comprehensive Exhibit List (Rev.10.16.24)**

<b><u>Docket No. 20240026-EI</u></b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
<b>(August 26–30, 2024)</b>					
<b>EXH #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Issue Nos.</b>	<b>Entered</b>
<b>STAFF</b>					
1		Exhibit List	Comprehensive Exhibit List		<b>X</b>
<b>TECO CUSTOMER EXHIBIT</b>					
2	John Wallace	JW-1	Pictures of Pole	4	<b>X</b>
<b>TAMPA ELECTRIC COMPANY – MFRs</b>					
3	Jeff Chronister, Jordan Williams	TEC-1	TECO – Minimum Filing Requirements, Schedule A – Executive Summary	1–120	<b>X</b>
4	Various	TEC-2	TECO – Minimum Filing Requirements, Schedule B – Rate Base  (Including Reconciliation Attachment B-7)	5–32	<b>X</b>
5	Various <b>Sparkman</b>	TEC-3	TECO – Minimum Filing Requirements, Schedule C – Net Operating Income (Including Revised C-6, C-33, C-35, C-36 and C-40)  (Including Reconciliation Attachments: C-1, C-4, C-6, C-9, C-14, C-37, and C-39)  (Amended on 5.21.24 to Non-Confidential)	5–12 and 41–67	<b>X</b>

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EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
6	Jeff Chronister, Jordan Williams	TEC-4	TECO – Minimum Filing Requirements, Schedule D – Cost of Capital  (Including Reconciliation Attachment D-2)  <b>Confidential DN. 01546-2024</b>	33–40	X
7	Jeff Chronister, Jordan Williams, Lori Cifuentes	TEC-5	TECO – Minimum Filing Requirements, Schedule E – Cost of Service and Rate Design	70–93	X
8	Jordan Williams	TEC-6	TECO – Minimum Filing Requirements, Schedule E – Cost of Service Studies (Vol. 1 of 4), and Jurisdictional Separation	70–93	X
9	Jordan Williams	TEC-7	TECO – Minimum Filing Requirements, Schedule E – Cost of Service Studies (Vol. 2 of 4)  <b>Confidential DN. 01546-2024</b>	70–93	X
10	Jordan Williams	TEC-8	TECO – Minimum Filing Requirements, Schedule E – Cost of Service Studies (Vol. 3 of 4) 12CP and 1/13 <sup>th</sup> AD	70–93	X
11	Jordan Williams	TEC-9	TECO – Minimum Filing Requirements, Schedule E – Lighting Incremental Cost of Study (Vol. 4 of 4)	70–93	X
12	Jeff Chronister	TEC-10	TECO – Minimum Filing Requirements, Schedule F – Miscellaneous (Vol. 1 of 3)	1–120	X
13	Jeff Chronister	TEC-11	TECO – Minimum Filing Requirements, Schedule F – Miscellaneous (Vol. 2 of 3)	1–120	X

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14	Various	TEC-12	TECO – Minimum Filing Requirements, Schedule F – Miscellaneous (Vol. 3 of 3)  (Revised on 05/21/24)  (Amended on 5.21.24 to Non-Confidential)	1–120	X
15	Jordan Williams	TEC-13	TECO – Supplemental Minimum Filing Requirements, Schedules A-2, A-3, E-13a, E-13c, and E-13d 2026 and 2027 Subsequent Year Adjustment Rate Design	108–110	X
<b>TAMPA ELECTRIC COMPANY – (DIRECT)</b>					
16	Archie Collins	AC-1	1. List of Tampa Electric Witnesses and Purpose of their Direct Testimony 2. List of Minimum Filing Requirement Schedules Sponsored by Archie Collins 3. List of Minimum Filing Requirement Schedules Witness Assignments  (Revised on 05/03/24)	4 and 69	X
17	Karen Sparkman	KKS-1	1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored By Karen Sparkman 2. Tampa Electric JDP Study Highlights – Residential 3. Tampa Electric JDP Study Highlights – Business 4. Customer Contact Center Metrics 5. Statistics on Commission	4, 16, 85, 87-89, 92, 115 and 119	X

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EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
			Escalated Calls 6. Customer Experience Capital Expense Summary 2022 - 2025		
18	Carlos Aldazabal	CA-1	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Carlos Aldazabal</li> <li>2. Generation Mix</li> <li>3. Total System Heat Rate (2013-2023)</li> <li>4. Total CO<sub>2</sub> Emissions (2013-2023)</li> <li>5. System Heat Rate and Fuel Savings</li> <li>6. Total System Net EAF Percentage</li> <li>7. Solar Projects 2021-2023</li> <li>8. Headquarters Evaluation Scorecard</li> <li>9. Headquarters Evaluation</li> <li>10. Energy Supply Capital Expense Summary 2022-2025</li> </ol>	4, 21-24, 30, 43-45, 97, 99-102, and 116	X
19	Kris Stryker	KS-1	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Kris Stryker</li> <li>2. English Creek Solar Project Specifications and Projected Costs</li> <li>3. Bullfrog Creek Solar Project Specifications and Projected Costs</li> <li>4. Duette Solar Project Specifications and Projected Costs</li> <li>5. Cottonmouth Solar Project Specifications and Projected</li> </ol>	14, 15, 18, 20, 43, 44, 95, 98, and 116	X

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			<ul style="list-style-type: none"> <li>Costs</li> <li>6. Big Four Solar Project Specifications and Projected Costs</li> <li>7. Farmland Solar Project Specifications and Projected Costs</li> <li>8. Brewster Solar Project Specifications and Projected Costs</li> <li>9. Wimauma 3 Solar Project Specifications and Projected Costs</li> <li>10. Dover Energy Storage Capacity Project Specifications and Projected Costs</li> <li>11. Lake Mabel Energy Storage Capacity Project Specifications and Projected Costs</li> <li>12. Wimauma Energy Storage Capacity Project Specifications and Projected Costs</li> <li>13. South Tampa Energy Storage Capacity Project Specifications and Projected Costs</li> <li>14. Clean Energy Capital Expense Summary 2022-2025</li> </ul>		
20	Jose Aponte	JA-1	<ul style="list-style-type: none"> <li>1. Demand and Energy Forecast</li> <li>2. Fuel Price Forecast</li> <li>3. Future Project Costs Per kWac</li> <li>4. Polk 1 Flexibility Project Cost-Effectiveness Test</li> <li>5. South Tampa Resilience Project Cost-Effectiveness Test</li> <li>6. Total Energy Storage Capacity Cost-Effectiveness Test</li> <li>7. Dover Energy Storage Capacity Cost-Effectiveness Test</li> </ul>	18, 20, 22, 24, 95, 97, 98 and 101	X

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			8. Lake Mabel Energy Storage Capacity Cost-Effectiveness Test 9. Wimauma Energy Storage Capacity Cost-Effectiveness Test 10. South Tampa Energy Storage Capacity Cost-Effectiveness Test 11. Total Future Solar Cost-Effectiveness Test 12. Future Solar (2024 Projects) Cost-Effectiveness Test 13. Future Solar (2025 Projects) Cost-Effectiveness Test 14. Future Solar (2026 Projects) Cost-Effectiveness Test 15. English Creek Solar Cost-Effectiveness Test 16. Bullfrog Creek Solar Cost-Effectiveness Test 17. Duette Solar Cost-Effectiveness Test 18. Cottonmouth Solar Cost-Effectiveness Test 19. Big Four Solar Cost-Effectiveness Test 20. Farmland Solar Cost-Effectiveness Test 21. Brewster Solar Cost-Effectiveness Test 22. Wimauma 3 Solar Cost-Effectiveness Test		
21	Chip Whitworth	CW-1	1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Chip Whitworth 2. FPSC Adjusted Reliability	4, 19, 25, 31, 46, 47 and 96	<b>X</b>



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			<ul style="list-style-type: none"> <li>Trends</li> <li>3. Service Area Customer Demand – Growth</li> <li>4. Electric Delivery Capital Expense Summary 2022-2025</li> <li>5. DOE ICE Calculator Results</li> <li>6. Line Loss Reduction</li> <li>7. Grid Reliability and Resilience Project Schedule</li> <li>8. Service Territory Map</li> </ul>		
22	David Lukcic	DL-1	<ul style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by David Lukcic</li> <li>2. Operation Technology Capital Expense Summary 2022-2025</li> </ul>	19 and 96	X
23	Christopher Heck	CH-1	<ul style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Chris Heck</li> <li>2. Information Technology Capital Expense Summary 2022-2025</li> </ul>	17	X
24	Marian Cacciatore	MC-1	<ul style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Marian Cacciatore</li> <li>2. Employee Count Total by Function (2021-2025)</li> <li>3. IBEW and OPEIU Historical Base Wage Adjustments (2021-2023)</li> <li>4. Total Annual Compensation Analysis for Exempt and Non-Covered/Non-Exempt Benchmarked Positions (2022-2023)</li> <li>5. Merit Budget History – Exempt</li> </ul>	3 and 53	X

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			(2021-2023) 6. Merit Budget History – Non-Covered/Non-Exempt (2021-2023) 7. Utility Comparison – Total Salaries and Wages as a Percent of Operations and Maintenance Expense (2023) 8. Tampa Electric Benefits Package Description 9. 2023 Benefits Valuation Analysis (“BVA”) 10. Mercer – Average Annual Health Benefits Cost Per Employee (2021-2023)		
25	Lori Cifuentes	LC-1	1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Lori Cifuentes 2. Comparison of 2021 Forecast Versus Current Forecasts of Customer Growth and Energy Sales 3. Economic Assumptions Average Annual Growth Rate 4. Billing Cycle Based Degree Days 5. Customer Forecast 6. Per-Customer Energy Consumption 7. Retail Energy Sales 8. Per-Customer Peak Demand 9. Peak Demand 10. Firm Peak Demand 11. Firm Peak Load Factor  (Amended on 05/21/24 to non-confidential)	2, 3, 41, 42 and 104	X

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26	Ned Allis	NA-1	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules sponsored or co-sponsored by Ned Allis on behalf of Tampa Electric Company</li> <li>2. 2023 Depreciation Study</li> <li>3. List of Cases in which Ned Allis Submitted Testimony</li> <li>4. Summaries of Depreciation Accruals Using Existing and Proposed Depreciation Rates</li> </ol>	5–9 and 60	X
27	Jeff Kopp	JK-1	<ol style="list-style-type: none"> <li>1. Decommissioning Cost Estimate Study</li> <li>2. Resume of Jeffrey Kopp</li> <li>3. List of Proceedings in Which Mr. Kopp Has Submitted Testimony</li> </ol>	5, 11, and 60	X
28	Dylan D’Ascendis	DWD-1	<ol style="list-style-type: none"> <li>1. Resume and Testimony Listing of Dylan W. D’Ascendis</li> <li>2. Summary of Common Equity Cost Rate</li> <li>3. Financial Profile of Tampa Electric Company and the Utility Proxy Group</li> <li>4. Application of the Discounted Cash Flow Model</li> <li>5. Application of the Risk Premium Model</li> <li>6. Application of the Capital Asset Pricing Model</li> <li>7. Basis of Selection for the Non-Price Regulated Companies Comparable in Total Risk to the Utility Proxy Group</li> <li>8. Application of Cost of Common Equity Models to the Non-Price Regulated Proxy Group</li> <li>9. Derivation of the Flotation Cost</li> </ol>	39	X

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			Adjustment to the Cost of Common Equity 10. Derivation of the Indicated Size Premium for Tampa Electric Company Relative to the Utility Proxy Group 11. Service Area Maps for Tampa Electric and the Utility Proxy Group 12. National Risk Index of Utility Proxy Group and Tampa Electric Company 13. Comparison of Projected Capital Expenditures Relative to Net Plant 14. Fama and French – Figure 2 15. Referenced Endnotes for the Prepared Direct Testimony of Dylan W. D’Ascendis		
29	John Heisey	JH-1	1. Asset Optimization Mechanism Results 2018-2023	18, 95 and 113	<b>X</b>
30	Valerie Strickland	VS-1	1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Valerie Strickland 2. Calculation of 2025 PTC Revenue Requirement Impact and Proposed Amortization of Deferred PTC Benefit 3. Calculation of IRC Required Deferred Income Tax Adjustment	10, 33, 34, 62-66 and 106	<b>X</b>

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31	Jeff Chronister	JC-1	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Jeff Chronister</li> <li>2. Final Order No. PSC-2021-0423-S-EI Approving 2021 Stipulation Settlement Agreement (without Attachment C – Tariffs)</li> </ol>	1, 3, 5, 6, 10–13, 25–38, 40–69, 94–107, 109, 111, 112, 117, and 119	<b>X</b>
32	Jeff Chronister Volume II	JC-2	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored by Richard Latta (now Chronister II)</li> <li>2. 2019 – 2025 Budgeted Versus Actual Jurisdictional Adjusted Rate Base</li> <li>3. 2022-2025 Total Company Capital Investments</li> <li>4. 2022-2025 O&amp;M Expense</li> <li>5. 2026 and 2027 Subsequent Year Adjustment (SYA) Details</li> </ol>	1, 3, 5, 6, 10–13, 25–38, 40–69, 94–107, 109, 111, 112, 117, and 119	<b>X</b>
33	Ashley Sizemore	AS-1	<ol style="list-style-type: none"> <li>1. CETM Schedules for the period 2022 through 2024</li> <li>2. CETM True Up for 2025</li> <li>3. CETM Factors for 2025</li> </ol> (Revised on 04/03/24)	114 and 118	<b>X</b>
34	Jordan Williams	JW-1	<ol style="list-style-type: none"> <li>1. List of Minimum Filing Requirement Schedules Sponsored or Co-Sponsored By Jordan Williams</li> </ol> (Revised on 05/03/24)	2, 41, 42, 70–93 108–110, 115, 117, and 119	<b>X</b>

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<b>OFFICE OF PUBLIC COUNSEL – (DIRECT)</b>					
35	David E. Dismukes, PHD	DED-1	Base Revenue Impact	1–3, 41, and 119	<b>X</b>
36	David E. Dismukes, PHD	DED-2	Out-Of-Model Adjustments	1–3, 41, and 119	<b>X</b>
37	David E. Dismukes, PHD	DED-3	Company Energy Sales and Customer Forecasts	1–3, 41, and 119	<b>X</b>
38	David E. Dismukes, PHD	DED-4	Revised Sales Forecast Based on a Ten-Year Trend	1–3, 41, and 119	<b>X</b>
39	David E. Dismukes, PHD	DED-5	Usage Per Customer Utility Survey	1–3, 41, and 119	<b>X</b>
40	David E. Dismukes, PHD	DED-6	Forecast Variance Analysis	1–3, 41, and 119	<b>X</b>
41	David E. Dismukes, PHD	DED-7	Energy Affordability Index	1–3, 41, and 119	<b>X</b>
42	Lane Kollen	LK-1	Resume of Lane Kollen	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>

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43	Lane Kollen	LK-2	TECO’s Response to OPC’s ROG 1, No. 37	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
44	Lane Kollen	LK-3	TECO’s Response to OPC’s ROG 1, No. 22, OPC POD 10, No. 125	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
45	Lane Kollen  <b>Chronister – cross</b>	LK-4	TECO’s Response to OPC ROG 9, No. 167	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>

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46	Lane Kollen	LK-5	TECO's Response to OPC ROG 1, Nos. 15 & 16	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
47	Lane Kollen	LK-6	TECO's Response to OPC ROG 1, No. 17	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
48	Lane Kollen	LK-7	TECO's Response to OPC ROG 1, No. 34	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>



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49	Lane Kollen	LK-8	TECO’s Response to OPC ROG 2, No. 56	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
50	Lane Kollen	LK-9	Santee Cooper IRP	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
51	Lane Kollen	LK-10	Lazard Report	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>

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52	Lane Kollen	LK-11	TECO’s Response to OPC ROG 4, No. 90	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
53	Lane Kollen	LK-12	TECO’s Response to OPC ROG 4, No. 89	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
54	Lane Kollen	LK-13	2.19.24 Letter to Commission	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>

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55	Lane Kollen	LK-14	TECO's Response to OPC ROG 4. No. 91	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
56	Lane Kollen	LK-15	TECO's Response to OPC ROG 4, No. 83	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
57	Lane Kollen	LK-16	SPP Gross-Up Calculation	5, 7, 8, 10, 11, 18, 20, 26, 33–35, 40, 45, 53–56, 58, 62–65, 68–69, 95, 96, 98–103, 105, 108, 112 and 115	<b>X</b>
58	Kevin J. Mara, P.E	KJM-1	Curriculum Vitae	19, 31, 52 and 97	<b>X</b>

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59	Kevin J. Mara, P.E.	KJM-2	Grip Reliability and Resiliency Budgets 2024-2030	19, 31, 52 and 97	X
60	Bion C. Ostrander	BCO-1	Regulatory Cases	55	X
61	Bion C. Ostrander	BCO-2	OPC Adjustment to Affiliate Expenses	55	X
DG-162	Bion C. Ostrander	BCO-3	TECO Discovery Responses  <b>Confidential DN. 04697-2024 and 04817-2024</b>	55	X
63	J. Randall Woolridge, PHD	JRW-1	Cost of Capital Recommendation	36–40 and 104	X
64	J. Randall Woolridge, PHD	JRW-2	Public Utility Capital Cost Indicators	36–40 and 104	X
65	J. Randall Woolridge, PHD	JRW-3	Summary Financial Statistics for Proxy Groups, Value Line Risk Metrics for Proxy Groups	36–40 and 104	X
66	J. Randall Woolridge, PHD	JRW-4	Capital Structure and Debt Cost Rates	36–40 and 104	X
67	J. Randall Woolridge, PHD	JRW-5	DCF Study	36–40 and 104	X
68	J. Randall Woolridge, PHD	JRW-6	CAPM Study	36–40 and 104	X
69	J. Randall Woolridge, PHD	JRW-7	Tampa Electric Company’s Rate of Return Recommendation	36–40 and 104	X
70	J. Randall Woolridge, PHD	JRW-8	Investment Firms’ Expected U.S. Large Cap Equity Market Annual Returns	36–40 and 104	X

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71	J. Randall Woolridge, PHD	JRW-9	GDP and S&P 500 Growth Rates	36–40 and 104	X
<b>FLORIDA RISING / LULAC – (DIRECT)</b>					
72	Karl R. Rabago	KRR-1	Karl R. Rábago Resume		X
73	Karl R. Rabago	KRR-2	Rábago List of Prior Testimony		X
74	Karl R. Rabago	KRR-3	12CP & 50%AD COS w/o Rev Def	71–74, 76 and 78–80	X
75	Karl R. Rabago	KRR-4	12 CP & 50%AD COS w Rev Def	71–74, 76 and 78–80	X
76	Karl R. Rabago	KRR-5	Residential Proposed Rates	78–80	X
77	MacKenzie Marcelin	MM-1	2023 Utility Average Monthly Bill	119	X
78	MacKenzie Marcelin	MM-2	TECO Answers to 1 <sup>st</sup> RFAs	119	X
79	MacKenzie Marcelin	MM-3	SACE EE in the SE	120	X
80	MacKenzie Marcelin	MM-4	Utility Energy Efficiency Performance	120	X
81	MacKenzie Marcelin <b>Sizemore-cross</b>	MM-5	TECO EE Spending	120	X

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<b>FLORIDA INDUSTRIAL POWER USERS GROUP – (DIRECT)</b>					
82	Jeff Pollock <b>D'Ascendis - cross</b>	JP-1	Authorized Return on Equity for Vertically Integrated Electric Utilities In Rate Cases Decided in 2023 and 2024	39, 71, 72, 83 and 109–111	<b>X</b>
83	Jeff Pollock	JP-2	Monthly System Peaks as a Percent of the Annual System Peak	39, 71, 72, 83 and 109–111	<b>X</b>
84	Jeff Pollock	JP-3	TECO's Response to Staff's Sixth Set of Data Requests in Docket No. 20210034-EI	39, 71, 72, 83 and 109–111	<b>X</b>
85	Jeff Pollock	JP-4	FIPUG's Revised Class Cost-of-Service Study	39, 71, 72, 83 and 109–111	<b>X</b>
86	Jeff Pollock	JP-5	Class Revenue Allocation Based on FIPUG's Revised Class Cost-of-Service Study	39, 71, 72, 83 and 109–111	<b>X</b>
87	Jeff Pollock	JP-6	2025 Marginal Energy Costs by Hour by Month	39, 71, 72, 83 and 109–111	<b>X</b>
88	Jonathan Ly	JL-1	Summary of TECO's Future Solar Projects Cost-Effectiveness Analysis	18	<b>X</b>
89	Jonathan Ly	JL-2	Comparison of Natural Gas Forecasts	18	<b>X</b>
90	Jonathan Ly	JL-3	Comparison of EIA Reference Case Henry Hub Natural Gas Price Forecasts	18	<b>X</b>

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<b>FEDERAL EXECUTIVE AGENCIES – (DIRECT)</b>					
91	Christopher C. Walters	CCW-1	Valuation Metrics	37–40	X
92	Christopher C. Walters	CCW-2	Proxy Group	37–40	X
93	Christopher C. Walters	CCW-3	Consensus Analysts’ Growth Rates	37–40	X
94	Christopher C. Walters	CCW-4	Constant Growth DCF Model – Consensus Analysts Growth Rates	37–40	X
95	Christopher C. Walters	CCW-5	Payout Ratios	37–40	X
96	Christopher C. Walters	CCW-6	Sustainable Growth Rate	37–40	X
97	Christopher C. Walters	CCW-7	Constant Growth DCF Model – Sustainable Growth Rate	37–40	X
98	Christopher C. Walters	CCW-8	Multi-Stage Growth DCF Model	37–40	X
99	Christopher C. Walters	CCW-9	Common Stock Market/Book Ratio	37–40	X
100	Christopher C. Walters	CCW-10	Equity Risk Premium – Treasury Bond	37–40	X
101	Christopher C. Walters	CCW-11	Equity Risk Premium – Utility Bond	37–40	X
102	Christopher C. Walters	CCW-12	Bond Yield Spreads	37–40	X
103	Christopher C. Walters	CCW-13	Treasury and Utility Bond Yields	37–40	X

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104	Christopher C. Walters	CCW-14	Beta Analysis	37–40	X
105	Christopher C. Walters	CCW-15	CAPM Return	37–40	X
106	Brian Andrews	BCA-1	Account 312 Life Analysis	7	X
107	Brian Andrews	BCA-2	Account 341 Life Analysis	7	X
108	Brian Andrews	BCA-3	Account 342 Life Analysis	7	X
109	Brian Andrews	BCA-4	Account 343 Life Analysis	7	X
110	Brian Andrews	BCA-5	Select TD&G Account Net Salvage Analyses	7	X
111	Brian Andrews	BCA-6	FEA Proposed Depreciation Rates	7	X
112	Brian Andrews	BCA-7	Comparison of TECO and FEA Depreciation Rates and Expense	7	X
<b>SIERRA CLUB – (DIRECT)</b>					
113	Devi Glick	DG-1	Resume of Devi Glick	24, 32, 43, 44, 45, 59, 97, 102, and 116	X
114	Devi Glick  Aldazabal – cross  Stryker- cross	DG-2	TECO response to Sierra Club 1st IRRs	24, 32, 43, 44, 45, 59, 97, 102, and 116	X



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115	Devi Glick  <i>Aldazabal - Cross</i>	DG-3	TECO response to Sierra Club 2nd IRRs	24, 32, 43, 44, 45, 59, 97, 102, and 116	<b>X</b>
116	Devi Glick  <i>Aldazabal - Cross</i>	DG-4	TECO response to Sierra Club 3rd IRRs	24, 32, 43, 44, 45, 59, 97, 102, and 116	<b>X</b>
117	Devi Glick	DG-5	TECO Ten-Year Site Plan, January 2024 – December 2033	24, 32, 43, 44, 45, 59, 97, 102, and 116	<b>X</b>
118	Devi Glick	DG-6	U.S. Department of Energy and Tampa Electric Company. 2000. <i>The Tampa Electric Integrated Gasification Combined-Cycle Project: An Update</i> . Topical Report Number 19	43	<b>X</b>
119	Devi Glick	DG-7	TECO response to SC IRR 1-8, Attachment (BS 28921) 2018 – 2023 GFP.xlsx	43, 44 and 116	<b>X</b>
120	Devi Glick  <i>Strker- cross</i>  <i>Aponte- cross</i>	DG-8	TECO response to SC IRR 31, Attachment (BS 28967) Sierra Club 1st Set 2024 - 2033 Firm Generators and RM IRR Q31	43, 44 and 116	<b>X</b>

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121	Devi Glick  Stryker - cross	DG-9	EPA Memorandum, Steam Electric Rulemaking Record – EPA-HQ-OW-2009-0819. Unit-Level Costs and Loadings Estimates for the 2024 Final Rule (DCN SE11756A1), April 22, 2024	116	X
122	Devi Glick	DG-10	EPA Memorandum, Steam Electric Rulemaking Record – EPA-HQ-OW-2009-0819. Generating Unit-Level Costs and Loadings Estimates by Regulatory Option for the 2024 Final Rule (DCN SE11756), April 22, 2024	116	X
123	Devi Glick	DG-11	NERC, 2023 State of Reliability Technical Assessment, June 2023	43, 44 and 116	X
124	Devi Glick	DG-12	TECO response to SC IRR 8, Attachment (BS 28923) 2019 - 2023 Factor and Rates	43, 44 and 116	X
125	Devi Glick	DG-13	Schlissel, D. 2017. <i>Using Coal Gasification to Generate Electricity: A Multibillion-Dollar Failure</i> . Institute for Energy Economics and Financial Analysis	43	X
126	Devi Glick	DG-14	U.S. EPA. 2024 Update to the 2023 Proposed Technology Review for the Coal- and Oil-Fired EGU Source Category (2024 Technical Memo), Attachment 1	43, 44 and 116	X
127	Devi Glick	DG-15	Duke Energy, “Appendix F: Coal Retirement Analysis,” 2023 Carolinas Resources Plan	116 and SC-12	X

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128	Devi Glick	DG-16	Institute for Energy Economics and Financial Analysis, “Coal Use at U.S. Power Plants Continues Downward Spiral; Full Impact on Mines to be Felt in 2024,” Nov. 2, 2023	116 and SC-12	<b>X</b>
129	Devi Glick	DG-17	Earthjustice, “Toxic Coal Ash in Florida: Addressing Coal Plants’ Hazardous Legacy,” May 3, 2023	116	<b>X</b>
130	Devi Glick	DG-18	U.S. Department of Energy, Loan Programs Office, Program Guidance for Title 17 Clean Energy Financing Program, May 19, 2023	116	<b>X</b>
131	Devi Glick	DG-19	C. Fong, D. Posner, and U. Varadarajan, “The Energy Infrastructure Reinvestment Program: Federal financing for an equitable, clean economy,” RMI, February 16, 2024	116	<b>X</b>
132	Devi Glick	DG-20	C. Fong, D. Posner, and U. Varadarajan, “Maximizing the value of the energy infrastructure reinvestment program for utility customers,” RMI, May 24, 2024	116	<b>X</b>
<b>FLORIDA RETAIL FEDERATION – (DIRECT)</b>					
133	Steve W. Chriss	SWC-1	Qualifications of Steve W. Chriss	1, 39, 70–74, 79–83, and 119	<b>X</b>
134	Steve W. Chriss	SWC-2	Impact of TECO’s Proposed Increase in Return on Equity (\$000) vs. Originally Approved	1, 39, 70–74, 79–83, and 119	<b>X</b>
135	Steve W. Chriss	SWC-3	Impact of TECO’s Proposed Increase in Return on Equity (\$000) vs. ROE Trigger	1, 39, 70–74, 79–83, and 119	<b>X</b>

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136	Steve W. Chriss	SWC-4	Reported Authorized Returns on Equity, Electric Utility Rate Cases Completed, 2021 to Present	1, 39, 70–74, 79–83, and 119	<b>X</b>
137	Steve W. Chriss	SWC-5	Impact of TECO’s Proposed Increase in Return on Equity (\$000) vs. National Average, Vertically Integrated	1, 39, 70–74, 79–83, and 119	<b>X</b>
<b>STAFF – (DIRECT)</b>					
138	Tomer Kopelovich	TK-1	Revised Auditor’s Report	49	<b>X</b>
139	Angela L. Calhoun	ALC-1	List of Service Complaints	4	<b>X</b>
140	Angela L. Calhoun	ALC-2	List of Billing Complaints (Amended on 07/29/24)	4	<b>X</b>
141	Angela L. Calhoun	ALC-3	List of Warm Transfers	4	<b>X</b>
<b>TAMPA ELECTRIC COMPANY – (REBUTTAL)</b>					
142	Carlos Aldazabal	CA-2	1. Tampa Electric’s Answer to OPC’s First Set of Interrogatories, No. 37 2. 2022 Fuel Savings Associated with Using Coal	4, 21–24, 43–45, 97, 99–102, and 116	<b>X</b>
143	Kris Stryker	KS-2	NREL: Best Practices Handbook for the Collection and Use of Solar Resource Data for Solar Energy Applications: Second Edition	18	<b>X</b>

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144	Jose Aponte	JA-2	<ol style="list-style-type: none"> <li>1. Low Fuel Forecast Solar Cost-Effectiveness Test</li> <li>2. High Fuel Forecast Solar Cost-Effectiveness Test</li> <li>3. Solar Cost-Effectiveness Test Capacity Factor Sensitivity</li> </ol>	18, 20, 22, 24, 95, 97, 98 and 101	X
145	Chip Whitworth	CW-2	<ol style="list-style-type: none"> <li>1. Historical Transformer Failures</li> <li>2. Historical Transformer Purchases</li> <li>3. Order No. PSC-2020-0224-AS-EI</li> </ol>	25	X
146	Lori Cifuentes	LC-2	<ol style="list-style-type: none"> <li>1. Detailed Calculations of Energy Efficiency Out-of-Model Adjustments</li> <li>2. Detailed Calculations of Electric Vehicle Charging Out-of-Model Adjustments</li> <li>3. Detailed Calculations of Private Rooftop Solar Out-of-Model Adjustments</li> <li>4. Florida Utilities 2010-2027 Residential Usage Per-Customer Growth Trends</li> <li>5. Florida Utilities – Usage Per-Customer Utility Survey</li> <li>6. Historical Forecast Accuracy</li> <li>7. Total Retail Energy Sale (June 2023 - May 2024)</li> </ol>	2, 3, 41, 42 and 104	X
147	Ned Allis	NA-2	<ol style="list-style-type: none"> <li>1. Document No. 1</li> <li>2. Document No. 2</li> <li>3. Document No. 3</li> </ol>	5–9 and 60	X
148	Dylan D’Ascendis	DWD-2	<ol style="list-style-type: none"> <li>1. Updated ROE Analysis</li> <li>2. D’Ascendis Indicated Return Histogram</li> <li>3. Retention Ratio Regression Analysis</li> <li>4. Growth Rate Regression Analysis</li> </ol>	39	X

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			5. Dr. Woolridge Corrected DCF Results 6. Comparison of Market Return Measures 7. Hypothetical Example: Flotation Cost Recovery 8. Observed Market Returns and Frequency Distributions of Observed Market Returns (1926-2023) 9. Historical Market Returns (2014-2023) 10. Safety Ranking Analysis for Utility Proxy Group and Non-Regulated Proxy Group 11. Walters Indicated Return Histogram 12. Electric Rate Case Common Equity Ratios (2016-2024) 13. Gross Domestic Product by Industry 14. Market-to-Book Ratios, Earnings to Book Ratios and Inflation for S&P Industrial Index and the S&P 500 Composite Index (1947-2023) 15. Walters Corrected Risk Premium Model 16. Walters' Market DCF Exclusions Summary 17. Walters Corrected CAPM 18. Rate Adjustment Clauses Allowed For Electric Proxy Group Companies 19. Referenced Endnotes for the Prepared Direct Testimony of Dylan W. D'Ascendis		

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149	John Heisey	JH-2	<ol style="list-style-type: none"> <li>1. Average Natural Gas Forecast at Henry Hub</li> <li>2. LNG Export Growth</li> <li>3. Data Center Growth</li> </ol>	18, 95 and 113	X
150	Valerie Strickland	VS-2	<ol style="list-style-type: none"> <li>1. 3-year life – Battery Storage ITC – 2025 Test Year</li> <li>2. 3-year life – Battery Storage ITC – SYA 2026 and 2027</li> </ol> <p>(Revised on 07/31/24)</p>	62–65	X
151	Jeff Chronister	JC-3	<ol style="list-style-type: none"> <li>1. Notice of Substitution of Witness</li> <li>2. Dismantlement Calculations</li> <li>3. Audit Finding Responses</li> </ol> <p><b>Confidential DN. 07225-2024</b></p>	1, 3, 5, 6, 10–13, 25–38, 40–69, 94–107, 109, 111, 112, 117, and 120	X
152	Jordan Williams	JW-2	<ol style="list-style-type: none"> <li>1. TECO_TOD_Workpapers Marginal Energy Costs</li> <li>2. 2024 Ten Year Site Plan Marginal Energy Costs</li> <li>3. GSLDTPR Demand Percentage</li> <li>4. EIA Home Heating Source</li> <li>5. EIA Whole Home Energy Costs</li> <li>6. EIA State Data</li> <li>7. Energy Burden Chart</li> <li>8. Composite Notice</li> </ol> <p><b>Confidential DN. 07228-2024</b></p>	2, 41, 42, 70–93, 108–110, 115, 117, and 120	X
<b>STAFF HEARING EXHIBITS</b>					
153	Walters (1–13)	Staff Exhibit 153	FEA’s Response to Staff’s First Set of Interrogatories, Nos. 1–13.	39	X

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154	Walters (1–2)	Staff Exhibit 154	FEA’s Response to Staff’s First Request for Production of Documents Nos. 1–2.  (Including Attachments for Nos. 1–2)	39	<b>X</b>
155	Kollen (1b) Mara (1b) Woolridge (1b)	Staff Exhibit 155	OPC’s Response to TECO’s First Request for Production of Documents No. 1b.  (Including Attachments for No. 1b) (BS 009250-009621)	19, 25, 39, 52, 68–69 and 96	<b>X</b>
156	Kollen (1–3) Woolridge (4–9)	Staff Exhibit 156	OPC’s Response to Staff’s First Interrogatories, Nos. 1–9	7, 11–12 and 39	<b>X</b>
157	Kollen (10)	Staff Exhibit 157	OPC’s Response to Staff’s Second Set of Interrogatories No. 10	33	<b>X</b>
158	Aldazabal (1, 14, 16) Aponte (2, 4–6, 15) Heisey (3, 8, 10, 11) Stryker (4, 5) Williams (9, 13)	Staff Exhibit 158	TECO’s Response to FIPUG’s First Set of Interrogatories Nos. 1–6, 8–11, 13–16	18, 22, 23, 61, 95, 98, 99, 101, 113–114 and 116	<b>X</b>



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159	Collins (5–6) Aponte (12,13, 21) Williams (1–4)	Staff Exhibit 159	TECO’s Response to FIPUG’s First Request for Production of Documents Nos. 5–6, 12–13, 21  (Including Attachments for Nos. 5–6, 12–13, 21) (BS 28799-28801, 28819-28836, 28856-28858)  <b>Confidential DN. 03237-2024</b>	22, 24, 61, 95, 97, 98, 101 and 113	<b>X</b>
160	Aponte (25, 27–28) Aldazabal (29) Strickland (18–21, 26–27)	Staff Exhibit 160	TECO’s Response to FIPUG’s Second Set of Interrogatories Nos. 18–21, 25-29	18, 61, 63, 64, 95, 98, 113 and 116	<b>X</b>
161	Allis (25) Chronister (25)	Staff Exhibit 161	TECO’s Response to FIPUG’s Second Request for Production of Documents No. 25  (Including Attachments for No. 25) (BS 29984-29985)	7 and 11–12	<b>X</b>
162	Aponte (38) Cifuentes (33, 40) Williams (35, 39)	Staff Exhibit 162	TECO’s Response to FIPUG’s Third Set of Interrogatories Nos. 33, 35, 38–40	71–74, 78–80, 83, 92 and 96	<b>X</b>
163	Aponte (6e, 8) Chronister (6a – 6d) Stryker (2, 8) Williams (4)	Staff Exhibit 163	TECO’s Response to LULAC’s First Set of Interrogatories, Nos. 2, 4, 6, 8	14, 16–19, 21, 23, 71–73, 96–97, 99 and 100–101	<b>X</b>

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164	Aldazabal (10, 29, 31–33) Chronister (9, 12, 15) Cifuentes (42) D’Ascendis (42–46) Lukcic (38–40) Sizemore (47) Sparkman (21–22) Strickland (13–14) Stryker (13) Williams (16–18, 47–52)	Staff Exhibit 164	TECO’s Response to LULAC’s Second Set of Interrogatories, Nos. 9–10, 12–18, 21–22, 29, 31–33, 38–40, 42–52	16–17, 19, 21, 23, 34, 38–39, 50, 63–64, 71–74, 78–80, 83, 88, 97, 100–101, 114–115, 117, and 120	X
165	Sparkman (76, 78) <b>Williams (53–75, 77, 79–88)</b>	Staff Exhibit 165	TECO’s Response to LULAC’s Third Set of Interrogatories Nos. 53–88	61, 71–74, 78–80, 83, 88, 92, 115, and 120	X
166	Aldazabal (91–94) Cacciatore (96–100) Collins (105) Heck (106–107) Sparkman (108–112) Williams (92, 114)	Staff Exhibit 166	TECO’s Response to LULAC’s Fourth Set of Interrogatories Nos. 91–94, 96–100, 105–112, 114	16–18, 21, 23, 48, 55–57, 71–74, 76, 79–80, 96, 100–101, 114, 117, and 120	X
167	Williams (115–117)	Staff Exhibit 167	TECO’s Response to LULAC’s Fifth Set of Interrogatories, Nos. 115–117	76	X
168	Williams (50–51)	Staff Exhibit 168	TECO’s Response to LULAC’s Fifth Request for Production of Documents No. 50	76	X

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169	Sparkman (118–120)	Staff Exhibit 169	TECO’s Response to LULAC’s Sixth Set of Interrogatories Nos. 118–120	76, and 120	X
170	Aldazabal (127) Cacciatore (131–134) D’Ascendis (135–138) Lukcic (139–140) Williams (122–125)	Staff Exhibit 170	TECO’s Response to LULAC’s Eighth Set of Interrogatories Nos. 122–125, 127, 131–140	19, 39, 55–56, 71–74, 97, 117, and 120	X
171	Aponte (2) Cacciatore (7, 8, 10–13, 15–22) Chronister (43) Latta (9, 30, 33, 34, 36, 44–45) Strickland (3–5, 42–43) Whitworth (28)	Staff Exhibit 171	TECO’s Response to OPC’s First Set of Interrogatories No. 2–5, 7–13, 15–22, 28, 30, 33–34, 36, 42–45  (Supplemental for No. 2)  <b>Confidential DN. 01802-2024 and 02465-2024</b>	18, 33–34, 52, 55–56, 58, 60–61, 63–64 and 96	X
172	Aldazabal (1) Aponte (13) Chronister (30) Cifuentes (1) D’Ascendis (1) Latta (1) Williams (1)	Staff Exhibit 172	TECO’s Response to OPC’s First Request for Production of Documents Nos. 1, 13, 30  (Including Attachments + Supplemental for Nos. 1, 13, 30) (BS 10-23, 42, 88, 104-165, 168-172, 248-251, 10609, 13092-13249, 14367, 14368) <b>Confidential DN. 02604-2024</b>	1–3, 18, 39, 44–45, 55–56, 70–82, 84, 89, 90 and 96	X

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EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
173	Chronister (55) Latta (51–52, 54, 64) Nelson (57) Strickland (50, 53)	Staff Exhibit 173	TECO’s Response to OPC’s Second Set of Interrogatories Nos. 50–55, 57, 64	18, 26, 30, 33–34, 36–37, 61, 63–64, 96 and 99	X
174	Aponte (31) Strickland (32) Aldazabal (32)	Staff Exhibit 174	TECO’s Response to OPC’s Second Request for Production of Documents Nos. 31–32  (Including Attachments) (BS 16718-16731)	18, 19, 22, 24, 43, 96, 97, 99, and 101	X
175	Strickland (74) Stryker (74–75) Whitworth (74–75)	Staff Exhibit 175	TECO’s Response to OPC’S Third Set of Interrogatories Nos. 74–75	63–64	X
176	Allis (94) Chronister (76, 78–83, 89–92) Collins (87) Heck (86) Strickland (91–93) <b>Aldazabal-cross</b>	Staff Exhibit 176	TECO’s Response to OPC’s Fourth Set of Interrogatories, Nos. 76, 78–83, 86, 87, 89–94	7, 11–12, 57, 60, 63–64 and 72	X
177	D’Ascendis (59, 64–65)	Staff Exhibit 177	TECO’s Response to OPC’s Fourth Request for Production of Documents Nos. 59, 64–65  (Including Attachments for Nos. 59, 64–65) (BS 23104-23105, 23416-23652, 25889, 25890)	36–39	X

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178	Chronister (100)	Staff Exhibit 178	TECO’s Response to OPC’s Fifth Set of Interrogatories, No. 100.	114	X
179	Lukcic (135–141, 148, 149) Whitworth (117, 119, 126, 132)	Staff Exhibit 179	TECO’s Response to OPC’s Seventh Set of Interrogatories Nos. 117, 119, 126, 132, 135–141, 148–149	4, 16–17, 19 and 97	X
180		Staff Exhibit 180	TECO’s Response to OPC’s Seventh Request for Production of Documents Nos. 88, 91–98  (Including Attachments for Nos. 88, 91–98) (BS 19891-19903, 20050-20068)	1–3 and 44–45	X
181	Sparkman (104–105)  Whitworth-cross	Staff Exhibit 181	TECO’s Response to OPC’s Eighth Request for Production of Documents Nos. 104–105  (Including Attachments for Nos. 104–105) (BS 26164-27183)	4	X
182	Chronister (160–164, 167, 169) Strickland (172–173)	Staff Exhibit 182	TECO’s Response to OPC’s Ninth Set of Interrogatories Nos. 160–164, 167–169, 172–173	33–34, 55–57, 63–64 and 114	X
183	Chronister (174–186)	Staff Exhibit 183	TECO’s Response to OPC’s Tenth Set of Interrogatories Nos. 174–186  <b>Confidential DN. 03040-2024, 03943-2024, and 07165-2024</b>	57	X

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184		Staff Exhibit 184	TECO’s Response to OPC’s Tenth Request for Production of Documents No. 131  (Including Attachments for No. 131) (BS 29893-29931)	58	X
185	Chronister (187, 189) Strickland (188)	Staff Exhibit 185	TECO’s Response to OPC’s Eleventh Set of Interrogatories Nos. 187–189	33–34 and 63–64	X
186		Staff Exhibit 186	TECO’s Response to OPC’s Eleventh Request for Production of Documents Nos. 136, 138, 140  (Including Attachments for Nos. 136, 138) (BS 30598, 30599-30601)  <b>Confidential DN. 03942-2024 and 07165-2024</b>	55	X
187	Cifuentes (146–154)	Staff Exhibit 187	TECO’s Response to OPC’s Twelfth Request for Production of Documents Nos. 146–147  (Including Attachments for 147) (BS 30337)	71–74 and 78–82	X
188		Staff Exhibit 188	TECO’s Response to OPC’s Thirteen Request for Production of Documents Nos. 155–156  (Including Attachments for Nos. 155–156) (BS 30659-30677)	33–34 and 63–64	X

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189	Aldazabal (2–3, 16–17, 22, 40, 45, 47–48, 55) Aponte (4, 31) Heisey (47) Stryker (41, 43, 49) Williams (61)	Staff Exhibit 189	TECO’s Response to Sierra Club’s First Set of Interrogatories Nos. 2–4, 16–17, 22, 31, 40–41, 43, 45, 47–49, 55, 61	14, 18, 96, 99, 114 and 117	<b>X</b>
190	Stryker (91) Aldazabal (84–85, 87)	Staff Exhibit 190	TECO’s Response to Sierra Club’s Second Set of Interrogatories Nos. 84–85, 87, 91	15, 18, 96 and 99	<b>X</b>
191	Aldazabal (94)	Staff Exhibit 191	TECO’s Response to Sierra Club’s Third Set of Interrogatories No. 94	117	<b>X</b>
192		Staff Exhibit 192	TECO’s Response to Staff’s First Request for Production of Documents Nos. 6–13  (Including Attachments for Nos. 6–8, 10, and 12) (BS 30326-30333)	1–3 and 44–45	<b>X</b>
193	Chronister (12–16) Cifuentes (1–11)	Staff Exhibit 193	TECO’s Response to Staff’s First Set of Interrogatories Nos. 1–16	1–3, 7, 11–12 and 44–45	<b>X</b>

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194	Aldazabal (18, 20, 22–24) Chronister (17, 21) Heck (25–31) Lukcic (32–35) Sparkman (36–42) Stryker (43–44) Whitworth (45)	Staff Exhibit 194	TECO’s Response to Staff’s Second Set of Interrogatories Nos. 17–18, 20–37, 38–45	4, 14, 16–17, 19, 21, 23, 45–47, 52, 61, 97 and 100–101	X
195	Allis (46, 47) Kopp (48, 52, 53) Chronister (49, 50, 51)	Staff Exhibit 195	TECO’s Response to Staff’s Third Set of Interrogatories Nos. 46–53  (Including Attachments for No. 49) (BS 37955-37962)	7 and 11–12	X
196	Chronister (17, 18) Kopp (19)	Staff Exhibit 196	TECO’s Response to Staff’s Third Request for Production of Documents Nos. 17–19  (Including Attachments for Nos.17–18) (BS 38280-38285)	7 and 11–12	X
197	Aponte (54)	Staff Exhibit 197	TECO’s Response to Staff’s Fourth Set of Interrogatories No. 54	22 and 24	X
198	Williams (20–21)	Staff Exhibit 198	TECO’s responses to Staff’s Fourth Request for Production of Documents, No. 21  (Including Attachments for 21)	71–73	X



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199	Aponte (64–65, 67) Heck (74b–74c) Heisey (70–72) Lukcic (74a) Sparkman (75) <b>Stryker (63, 66, 68, 69, 73)</b> Williams (55–62, 73)	Staff Exhibit 199	TECO’s Response to Staff’s Fifth Set of Interrogatories Nos. 55–75  <b>Confidential DN. 06370-2024</b>	14, 16, 18–20, 23, 76, 83–85, 88, 92, 96–97, 99, 100, 114 and 116	<b>X</b>
200	Chronister (23)	Staff Exhibit 200	TECO’s Response to Staff’s Fifth Request for Production of Documents No. 23  (Including Attachments for 23) (BS 43392)	7 and 11–12	<b>X</b>
201	Allis (83) Chronister (76–84) Williams (85)	Staff Exhibit 201	TECO’s Response to Staff’s Sixth Set of Interrogatories, Nos. 76–85  (Including Attachments for 82, 85) (BS 43330 [only tabs both A-2, E-8, and E-13], 43391)	7, 11–12, 30, 50, 52, 58, 61 and 71–73	<b>X</b>
202	Williams (86–109)	Staff Exhibit 202	TECO’s Response to Staff’s Seventh Set of Interrogatories, Nos. 86–109	71–74, 78–80 and 87	<b>X</b>
203	Allis (28) Chronister (29–39)	Staff Exhibit 203	TECO’s Response to Staff’s Seventh Request for Production of Documents Nos. 28–30  (Including Attachments for Nos. 28–30) (BS 44686-44702)	7 and 11–12	<b>X</b>
204	Chronsiter (110–115) Cifuentes (112)	Staff Exhibit 204	TECO’s Response to Staff’s Eighth Set of Interrogatories, Nos. 110–115	3 and 51	<b>X</b>

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205	Chronister (31–32)	Staff Exhibit 205	TECO’s Response to Staff’s Eighth Request for Production of Documents Nos. 31–32.  (Including Attachments for No. 31) (BS 46817)  <b>Confidential DN. 07664-2024</b>	36–37	<b>X</b>
206	Aldazabal (116–117) Allis (124) Chronister (124–127) Heck (118–119) Kopp (124) Lukcic (120–121) Sparkman (122–123)	Staff Exhibit 206	TECO’s Response to Staff’s Ninth Set of Interrogatories Nos. 116–127	7, 11–12, 16–17, 19, 21, 23, 97 and 100–101	<b>X</b>
207		Staff Exhibit 207	TECO’s Response to Staff’s Ninth Request for Production of Documents Nos. 33, 34  (Including Attachments for Nos. 33, 34) (BS 43580-44680)	52	<b>X</b>

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208	Aldazabal (146–147, 149) Aponte (143) Cifuentes (134–141) Heisey (144) Sizemore (132, 142, 145) Williams (128–133, 145, 150, 151)	Staff Exhibit 208	TECO’s Response to Staff’s Tenth Set of Interrogatories Nos. 128–147 and 149–151  (Including Attachments for Nos. 134, 138, 139) (BS 45348-45349, 45354-45355, 45357)	1–3, 18, 20, 22, 24, 44–45, 52, 71, 73–74, 76, 84, 88, 92, 96, 98–99, 102, 114 and 115	X
209	Strickland (36)	Staff Exhibit 209	TECO’s Response to Staff’s Corrected Tenth Request for Production of Documents No. 36	63–64	X
210	Chronister (153-159, 161) Strickland (152-159)	Staff Exhibit 210	TECO’s Response to Staff’s Eleventh Set of Interrogatories Nos. 152–159, 161	18, 27, 63–64, 95 and 98	X
211		Staff Exhibit 211	TECO’s Response to Staff’s Eleventh Request for Production of Documents Nos. 37–43  (Including Attachments for Nos. 38, 39, 40, 41, 42, 43) (BS 46854-46870)	7 and 11–12	X
212	Allis (164-168, 175) Chronister (164-173, 175) Cifuentes (176-177) Aldazabal (178) Williams (179)	Staff Exhibit 212	TECO’s Response to Staff’s Twelfth Set of Interrogatories Nos. 164–179  <i>*revised answer given @ hearing</i>	1–3, 7, 12, 21, 23, 44–45, 100–101 and 115	X

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213		Staff Exhibit 213	TECO’s Response to Staff’s Twelfth Production of Documents No. 44  (Including Attachments for Nos. 44) (BS 46893-46894)	18, 27, 45 63–64, 95–96 and 98	X
214	Aponte (180-182)	Staff Exhibit 214	TECO’s Response to Staff’s Thirteen Set of Interrogatories Nos. 180–182  (Including Attachments for Nos. 180, 181) (BS 46896, 46898-46899)	18, 27, 45, 63, 64, 95–96 and 98	X
215	Aldazabal (65)	Staff Exhibit 215	TECO’s Response to LULAC’s Ninth Request for Production of Documents No. 65  (Including Attachments for No. 65) (BS 45067-45069)	24, 98 and 103	X
216	Lori L. Cifuentes	Staff Exhibit 216	TECO’s Late Filed Exhibit Nos. 2, 4, 5, and 6 and Exhibit 3 to witness’ July 18, 2024 deposition.	2, 41, 42 and 69	X
217	Chronister	Staff Exhibit 217	July 24, 2024 Updated Revenue Requirement [DN 07816-2024].	69 and 107	X
218	Chronister	Staff Exhibit 218	August 1, 2024 Revenue Requirement Reconciliation [DN 08142-2024].	69 and 107	X
219		Staff Exhibit 219	August 8, 2024 Service Hearing Report. [DN 08312-2024]  <b>Confidential DN. 08315-2024</b>	4	X

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220		Staff Exhibit 220	Composite of FEECA Reports for 2021, 2022, and 2023.	118	X
<b>TAMPA ELECTRIC COMPANY – CROSS EXAMINATION EXHIBITS</b>					
221		TECO-1	2022 DSM Annual Report		
222		TECO-2	2023 DSM Annual Report		
223		TECO-3	CRCM Card		
224	Aldazabal	TECO-4	Building Document		X
225		TECO-5	Transformer Summary		
<b>OFFICE OF PUBLIC COUNSEL – CROSS EXAMINATION EXHIBITS</b>					
226	Aponte	OPC-1	Tampa Electric Company 2024 Ten Year Site Plan		X
227		OPC-2	FPL 2021 Direct Testimony of Ned W. Allis		
228		OPC-3	Allis Exhibit Rebuttal Exhibit Pg. 1		
229		OPC-4	Dover Energy Storage Example		
230	Aponte	OPC-5	Farmland Solar Example		X
231		OPC-6	7-15 Rebuttal Exhibit No. VS-2		

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232		OPC-7	20210015-EI Commission Order No. PSC-2024-0078-FOF-EI		
233		OPC-8	Allis Exhibit #2 - Kollen Depr. Rates for Solar Assets		
234		OPC-9	2022 TECO Ten-Year Site Plan		
235	Collins	OPC-10	2024 ALICE Update-FL-FINAL		
236	Sparkman	OPC-11	LFE 2 - C11 Revisions Bates		X
237	Sparkman	OPC-12	LFE 3 - Affordability Results Since 2022_bates		X
238	Sparkman	OPC-13	LFE 4 - C06 Responsibilities & Fleet EV Charging_bates		X
239		OPC-14	7_24_24 Updated Revenue		
240		OPC-15	Requirement Calculations		
241		OPC-16	TECO Written Customer Comments		
242	Collins	OPC-17	Investor Presentation - June and July 2024		X
243		OPC-18	2024 DEF Settlement		X
244	Collins	OPC-19	RED - Board Presentation Strengthen and Modernize the Grid		X
245	Collins Sparkman	OPC-20	RED - TEC Board Presentation on Affordability		X

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246		OPC-21	Testimony of Eric Fox (4.4.2023) in Docket No. 20230023		
247		OPC-22	August 9, 2024 EMERA Press Release		
248		OPC-23	Bill Comparison		
249	Collins	OPC-24	EMERA 8. 9. 2024 Investor Call Presentation and Transcript		X
250		OPC-25	GRR Costs and Cost Savings Luckic 7.23.24 Deposition LFE-3		
251		OPC-26	Deposition Exhibit 2 2016 TEC AOM Petition		
252		OPC-27	Deposition Exhibit 3 2017 TEC Settlement		
253	Heisey	OPC-28	Deposition Exhibit 4 2021 TEC Settlement		
254		OPC-29	Deposition Exhibit 5 2012 FPL Settlement		
255		OPC-30	Deposition Exhibit 6 2016 FPL Settlement		
256		OPC-31	Deposition Exhibit 7 2021 FPL Settlement		
257		OPC-32	Deposition Exhibit 8 - 2000 Incentive Mechanism Order		
258		OPC-33	Deposition Exhibit 9 - 2024 TEC Final True-Up Fuel Filing		
259		OPC-34	Cacciatore Deposition LFE 2-C11 Narrative		

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260		OPC-35	OPC's 1st PODs - No. 30 Resp - Senior Management Stock Option Plan		
261		OPC-36	OPC's 1st ROGs - No. 12 Resp		
262		OPC-37	OPC's 1st ROGs - No. 13 Resp		
263		OPC-38	OPC's 1st ROGs - No. 14 Resp		
264		OPC-39	OPC's 1st ROGs - No. 15 Resp		
265		OPC-40	OPC's 1st ROGs - No. 16 Resp		
266		OPC-41	OPC's 1st ROGs - No. 17 Resp		
267	Cacciatore	OPC-42	OPC's 1st ROGs & PODs – ROG Nos. 12-17 and POD No. 30		X
268		OPC-43	United for Alice Florida State Overview Article		
269		OPC-44	A Third of Utilities Have Begun to Pilot Generative AI		
270		OPC-45	AI in the Utility Industry		
271		OPC-46	Energy Bills and Battery Storage - How a Nonprofit is Taking Charge		
272		OPC-47	Maximizing Solar Energy Output with Artificial Intelligence		
273		OPC-48	New Report Shows Nearly Half of Floridians are Struggling		



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274		OPC-49	Sun, Sensors and Silicon - How AI is Revolutionizing Solar Farms		
275		OPC-50	Tampa Electric Selects Doosan GridTech		
276		OPC-51	The Risks and Possibilities of AI for Utilities		
277		OPC-52	Composite of News Articles on AI		
278		OPC-53	LULACs 1st ROGs No. 1		
279		OPC-54	LULACs 2nd ROGs No. 47		
280		OPC-55	Staff's 10th ROGs Nos. 132, 142, 145		
281	Sparkman	OPC-56	OPCs 1st ROGs No. 26		X
282		OPC-57	LULACs 2nd ROGs Nos. 21-22		
283		OPC-58	LULACs 3rd ROGS Nos. 76, 78		
284		OPC-59	LULACs 4th ROGS Nos. 89, 108-112		
285		OPC-60	LULACs 6th ROGs Nos. 118-120		
286		OPC-61	Sierra Clubs 1st ROGs No. 59		
287		OPC-62	Staffs 2nd ROGs Nos. 36-42		

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288		OPC-63	Staffs 5th ROGs No. 75		
289		OPC-64	Staff's 9th ROGs Nos. 122-123		
290		OPC-65	OPCs 3rd POD_3_45_bates		
291		OPC-66	OPCs 3rd PODs Nos. 45-46		
292		OPC-67	OPCs 3rd ROGs Nos. 74-75		
293		OPC-68	FIPUGs 1st ROGs Nos. 4-5		
294		OPC-69	FIPUGs 4th ROGs Nos. 41,44		
295		OPC-70	LULACs 1st ROGs Nos. 2,8		
296		OPC-71	LULACs 2nd ROGs No. 13		
297		OPC-72	Sierra Clubs 1st ROGs Nos. 18-20, 41, 42, 49-53, 54-58, 60		
298		OPC-73	Sierra Clubs 2nd ROGs 84,91		
299		OPC-74	Staff 2nd ROGs Nos. 43,44		
300	Stryker	OPC-75	Staff 5th ROGs Nos. 63, 66, 68, 69, 73		X
301		OPC-76	Staff's 7th ROGs Nos. 86-109		

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302		OPC-77	LULACs 1st ROGs No. 4		
303		OPC-78	LULACs 2nd ROGs Nos. 13,17,18,35, 47-52		
304		OPC-79	LULACs 3rd ROGs Nos. 53-75, 77, 79-88		
305		OPC-80	LULACs 5th ROGs Nos. 115-117		
306		OPC-81	LULACs 8th ROGs Nos. 122-125		
307		OPC-82	Sierra 1st ROGs Nos. 61-72		
308		OPC-83	Sierra 2nd ROGs Nos. 75		
309		OPC-84	Staffs 12th ROGs No. 179		
310		OPC-85	Staffs 5th ROGs Nos. 55-62, 73		
311		OPC-86	Staffs 6th ROGs No. 85		
312		OPC-87	FIPUGs 1st ROGs Nos. 9, 13		
313		OPC-88	FIPUGs 2nd ROGs Nos. 17, 24		
314		OPC-89	FIPUGs 3rd ROGs Nos. 35, 39		
315		OPC-90	LULACs 8th ROGs Nos. 129-130		

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316		OPC-91	Staffs 9th ROGs Nos. 125-127		
317		OPC-92	Staffs 12th ROGs Nos. 164-168, 175		
318		OPC-93	Staffs 9th ROGs No. 124		
319		OPC-94	Staffs 6th ROGs No. 83		
320		OPC-95	2023 TECO Ten-Year Site Plan		
321	Collins D'Ascendis	OPC-96	SP Global Rate Case History 8-11-2024*		X
322		OPC-97	OPCs 1st ROGs No. 37 Resp		
323		OPC-98	August 8, 2024 SEC Form 10-Q		
324		OPC-99	OPC's 1st ROGs No. 31 Resp.		
325		OPC-100	50M Cost Savings		
326		OPC-101	Benefits of GRR		
327		OPC-102	OPC's 7th ROGs No. 126 Resp.		
328		OPC-103	OPC's 7th ROGs Nos. 135-150 Resp.		
329		OPC-104	RED - Board Presentation Strategic		

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330		OPC-105	FIPUG 1st ROGs Nos. 14,16		
331		OPC-106	FIPUG 2nd ROGs Nos. 22-23, 29		
332		OPC-107	LULACs 4th Set ROGs No. 92*		
333		OPC-108	LULACs 2nd ROGs No. 20		
334		OPC-109	LULACs 2nd ROGs Nos. 10-11		
335		OPC-110	LULACs 2nd ROGs Nos. 23-26		
336		OPC-111	LULACs 4th Set ROGs Nos. 90-93		
337		OPC-112	LULACs 8th ROGs No. 126		
338		OPC-113	South Tampa Resilience Reserve Margin*		
339		OPC-114	Staffs 2nd ROGs No. 18		
340		OPC-115	Staffs 10th ROGs Nos 146-149		
341		OPC-116	BMD Report		
342		OPC-117	Staffs 1st ROGs No. 6 Attach.*		
343		OPC-118	Staffs 1st ROGs No. 6		

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344		OPC-119	Staffs 1st ROGs No. 9		
345		OPC-120	Staffs 1st ROGs No. 10		
346	Chronister	OPC-121	Consumer Price Index Summary-2024 M07 Results		X
347		OPC-122	NS Power ROE		
348		OPC-123	LULACs 2nd IRR's Nos. 38-40		
349		OPC-124	LULACs 8th ROGs Nos. 139-140		
350	Collins	OPC-125	RED - Board Presentation 2024		X
351		OPC-126	RED - Board Presentation Strategic		
352		OPC-127	Staffs 2nd ROGs Nos. 32-35		
353		OPC-128	Staffs 5th ROGs No. 74		
354		OPC-129	OPCs 7th ROGs Nos. 135-150 Resp		
355		OPC-130	OPCs 7th ROGs No. 126		
356		OPC-131	Collins. 8.14.23 CPI Release		
357		OPC-132	ACEEE Burdens Report		

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358	Collins	OPC-133	FPSC 2023 Annual Report Excerpt		X
359		OPC-134	NARUC Article Customer Affordability		
360		OPC-135	OPCs 2nd ROGs No. 54 Excerpt		
361		OPC-136	Chris Heck EMERA Bio		
362		OPC-137	Answers to OPC 1st ROGs No. 37		
363		OPC-138	Tampa Electric Solar Expansion		
364		OPC-139	LFE No. 6 PTC Calculation		
365		OPC-140	OPC 2nd POD No. 44 Direct Testimony Kevin I Farr		
366		OPC-141	2023 2024 GBRA IRA Implementation Plan Final 2.19.24		
367		OPC-142	OPC 6th ROGs Nos. 107-110		
368		OPC-143	OPC 10th ROGs No. 179		
369		OPC-144	OPC 9th POD Nos. 118 & 119		
370	Collins Whitworth	OPC-145	5-24 LFE No. 5 Approval for GRRP projects		X
371	Chronister	OPC-146	LFE No. 3 Chronister TECO Dividends		X

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372		OPC-147	LFE No. 2 Emra's Modified Massachusetts Inputs		
373		OPC-148	LFE No. 4 Arbitration Award Impact		
374		OPC-149	LFE No. 5 Reconciliation of PGS Headcount		
375	Chronsiter	OPC-150	LFE No. 7 Basis Point Impact		X
376		OPC-151	LFE No. 9 Nova Scotia Power Credit Rating Downgrade		
377		OPC-152	LFE No. 10 Nova Scotia Power Weighted Cost of Debt		
378		OPC-153	LFE No. 11 Lobbying Cost		
379		OPC-154	OPC's 5th POD Nos. 74 & 75 Affiliation of Officers & Directors 2022		
380		OPC-155	Response to OPC POD 125		
381		OPC-156	Response to OPC ROG 22		
382		OPC-157	Rule 25-6.04364 Electric Utilities Dismantlement Studies		
383		OPC-158	7.15 Rebuttal Exhibit No. VS-2		
384		OPC-159	OPCs 1st ROGs Nos. 4, 5		
385		OPC-160	OPCs 5th POD No. 73 FERC Form 1		



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386		OPC-161	OPCs 9th POD Nos 118-119 Schedule 1 to ROGS - TECO Affiliate Expense		
387		OPC-162	7.29.24 LFE No. 6 Order for Spares		
388		OPC-163	Chronister 7.24 Deposition Exhibit No. 1 Aff. Trans Rule		
389		OPC-164	Chronister 7.24 Deposition Exhibit No. 2 OPC 7th ROGs No. 126		
390		OPC-165	OPC 4th ROGS Nos. 76, 78-80, 83		
391		OPC-166	LFE No. 6 PTC Calculation		
392		OPC-167	OPC 1st ROGS 1-2, 7-9, 22-26, 29-30, 32-36, 43-49		
393		OPC-168	OPC 1st ROGs No. 26		
394	Chronister	OPC-169	OPC 2nd ROGs No. 73		X
395		OPC-170	OPC 5th ROGs No. 98		
396		OPC-171	OPC 5th ROGs No. 99		
397		OPC-172	OPC 8th ROGs No. 156		
398		OPC-173	7.2024 LFE No. 7 SPP Fixed Price Contracts - Feeder Hardening		
399		OPC-174	7.29.24 LFE No. 5 Feeder Hardening Program		

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400		OPC-175	OPC 1st ROGs No. 27		
401		OPC-176	OPC 1st ROGs No. 44		
402		OPC-177	LULAC 2nd ROGs No. 39		
403		OPC-178	LFE No. 2 Other Activities Related to Other SPP Activities		
404		OPC-179	LFE No. 4 Number of LTC's Replaced Per Year		
405		OPC-180	LFE No. 8 Previous Versions of the Burns McDonnell Analysis		
406		OPC-181	OPCs 7th ROGs 117 & 119		
407		OPC-182	OPCs 3rd ROGs No. 75		
408	Stryker	OPC-183	2024 TECO Ten-Year Site Plan Revised		X
409		OPC-184	OPCs 2nd ROGs No. 63		
410		OPC-185	BS 17337 TEC SS Budget Schedule 2025*		
411		OPC-186	BS 19216 Shared Services Schedule 2023*		
412		OPC-187	OPCs 5th ROGs No. 95		
413		OPC-188	Aldazabal LFE3_bates		

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414		OPC-189	Aldazabal LFE5_bates		
415		OPC-190	Answers to OPCs 1st ROGs No. 37		
416		OPC-191	LULAC 4th ROGs No. 92*		
417		OPC-192	Energy Sales Calculations 2024-2025*		
418		OPC-193	LFE No. 2 Weather Sensitive Analysis_bates		
419		OPC-194	OPCs 7th ROGs No. 127		
420		OPC-195	LFE No. 4 - 10 Year Normal Runs		
421		OPC-196	LFE No. 5 - 2024 Degree Days		
422		OPC-197	LFE No. 6 Historical Degree Days		
423		OPC-198	LFE No. 7 Winter Scenarios Prompted by Winter Storm Uri_bates		
424		OPC-199	LULACs 2nd ROGs No.41		
425		OPC-200	Staffs 1st ROGs No.5		
426		OPC-201	Staffs 10th ROGs Nos. 131-141		
427		OPC-202	Staffs 12th ROGs No. 177		

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428		OPC-203	Staffs ROGs 134 Degree Days TRENDS*		
429		OPC-204	Staffs ROGs ONI Index*		
430	Collins	OPC-205	RED 2024 BOD GRR Presentation		X
431		OPC-206	RED Insurance Invoice		
432		OPC-207	RED TEC 2.2023 Board Customer Reliability Update		
433		OPC-208	RED 2.2023 TEC Scorecard Documents		
434	Collins	OPC-209	RED 3.27.23 Emera Ratings Agency Presentations		X
435		OPC-210	RED 5.9.23 Board Opportunity Presentations		
436	Heisey	OPC-211	RED 5.2023 Board REC Documents		
437		OPC-212	RED 6.23.23 BOD Financial Forecast Excerpt		
438	Sparkman	OPC-213	RED 6.26.23 Collins to Balfour Memo		X
439	Collins	OPC-214	RED 8.2.23 TEC BOD ADI Document		X
440		OPC-215	RED 8.2.23 TEC BOD Document Excerpt Re HQ BLDG		
441		OPC-216	RED 8.2.23 TEC BOD Scorecard Example		

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442	Heck	OPC-217	RED Collins 11.7.23 TEC BOD Gen AI Document		X
443	Collins	OPC-218	RED 11.7.23 TEC BOD PLTE Document		
444	Collins	OPC-219	RED 11.7.23 TEC Directors Forum; Collins to Balfour Ltr		X
445	Collins	OPC-220	RED Emera LTF Document		X
446	Collins	OPC-221	RED June 2023 BOD Presentation Market Trends		X
447		OPC-222	RED Misc. Emera BOD documents		
448		OPC-223	OPC's 7th ROGs No. 115		
449	Collins	OPC-224	RED TEC Feb 2023 Board Documents		X
450		OPC-225	RED TEC Misc. Invoices		
451		OPC-226	LULACs 2nd ROGs No. 12		
452		OPC-227	LULACs 2nd ROGs Nos. 43-44		
453		OPC-228	LULACs 8th ROGs Nos. 137-138		
454		OPC-229	BMD Report		
455		OPC-230	Board 2024-2025 Retirement		

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456		OPC-231	OPCs 1st ROGs No. 44		
457	Stryker	OPC-232	RED - Board Presentation – Bates 5423_5429		X
458		OPC-233	RED -Board Presentation Bates 5799-5805		
459		OPC-234	OPCs 7th ROGS No. 121		
460		OPC-235	OPCs 7th ROGS No. 122 LUG Completed Project Cost Details OPCs 7th ROGs No. 122 LUG Test Year List OPC's 7th ROG No. 122*		
<b>FL RISING / LULAC – CROSS EXAMINATION EXHIBITS</b>					
461		FLL-1	Calhoun 7-10 Exhibit 1		
462		FLL-2	Calhoun 7-10 Exhibit 2		
463		FLL-3	Calhoun 7-10 Exhibit 3		
464		FLL-4	Collins 7-26 Exhibit 3 - jun-jul-2024_marketing-deck		
465		FLL-5	Exhibit 4 - Tampa Electric Company - Revised Table 7.2		
466	Collins	FLL-6	Exhibit 5 - Excerpt 2023_Emera_Sustainability_Report		X
467		FLL-7	Whitworth 5-14 EXHIBIT 1		

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468		FLL-8	Whitworth 5-14 LFE_No 2_Whitworth_bates		
469		FLL-9	Whitworth 5-14 EXHIBIT 3		
470		FLL-10	Whitworth 5-14 LFE_No 4_Whitworth_bates		
471		FLL-11	Whitworth 5-14 LFE_No 5_Whitworth_bates		
472		FLL-12	Whitworth 5-14 EXHIBIT 6		
473		FLL-13	Whitworth 5-14 LFE_No 8_Whitworth_bates		
474		FLL-14	Whitworth 7-19 Exhibit No. 1- OPC 7th Rog to TECO		
475		FLL-15	Whitworth 7-19 LFE No. 5		
476		FLL-16	Whitworth 7-19 LFE No. 6		
477		FLL-17	Whitworth 7-19 LFE No. 7		
478		FLL-18	Whitworth 7-19 LFE No. 8		
479		FLL-19	Aldazabal 6-4 LFE 14 Security and Resiliency_bates		
480		FLL-20	Aldazabal 6-4 LFE 15 Other Costs_bates		
481		FLL-21	Aldazabal 6-4 LFE 16 Accruals for Outside Services_bates		

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482		FLL-22	Chronister 5-8 LFE_No 2_Chronister_bates		
483		FLL-23	Chronister 5-8 LF Ex2 MMM Calculation Support		
484		FLL-24	Chronister 5-8 LFE_No 3_Chronister_bates		
485		FLL-25	Chronister 5-8 LFE_No 4_Chronister_bates		
486		FLL-26	Chronister 5-8 LF Ex4 MMM Pro Forma Calculation Support		
487	Chronister	FLL-27	Chronister 5-8 LFE_No 5_Chronister_bates		X
488		FLL-28	Chronister 5-8 LFE_No 6_Chronister_bates		
489		FLL-29	Chronister 5-8 LFE 6_SP 23135 - 011224 Updated PTC Benefit		
490		FLL-30	Chronister 5-8 LFE 6_SYA ITC support		
491		FLL-31	Chronister 5-8 LFE_No 7_Chronister_bates		
492		FLL-32	Chronister 5-8 Late Filed Exhibit 7 - SYA Impact on ROE- ROR		
493		FLL-33	Chronister 5-8 LFE_No 9_Chronister_bates		
494	Chronsiter	FLL-34	Chronister 5-8 LFE_No 10_Chronister_bates		X
495		FLL-35	Chronister 5-8 LFE 10 - Nova Scotia Power weighted cost of debt		



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496	Chronister	FLL-36	Chronister 5-8 LFE_No 11_Chronister_bates		X
497		FLL-37	Chronister 5-8 LF Ex11_Vendor Invoices		
498		FLL-38	Chronister 7-25 LFE 1_bates		
499		FLL-39	Chronister 7-25 LFE 2_bates		
500		FLL-40	Heisey 7-23 EXHIBIT NO. 2 – 2016 TEC AOM PETITION		
501		FLL-41	Heisey 7-23 EXHIBIT NO. 3 – 2017 TEC SETTLEMENT		
502		FLL-42	Heisey 7-23 EXHIBIT NO. 4 – 2021 TEC SETTLEMENT		
503		FLL-43	Heisey 7-23 EXHIBIT NO. 5 – 2012 FPL SETTLEMENT		
504		FLL-44	Heisey 7-23 EXHIBIT NO. 6 – 2016 FPL SETTLEMENT		
505		FLL-45	Heisey 7-23 EXHIBIT NO. 7 – 2021 FPL SETTLEMENT		
506		FLL-46	Heisey 7-23 EXHIBIT NO. 8 – 2000 INCENTIVE MECHANISM ORDER		
507		FLL-47	Heisey 7-23 EXHIBIT NO. 9 – 2024 TEC FINAL TRUE- UP FUEL FILING		
508		FLL-48	Sparkman 7-29 LFE 2 - C-11 Revisions with Narrative Explanation of the Changes		

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509	Sparkman Aldazabal	FLL-49	Sparkman 7-29 LFE 3 - Any survey results conducted since 1.1.22 (affordability etc.) <span style="color: red;">Same as CEL Exh#237 – OPC12</span>		
510		FLL-50	Sparkman 7-29 LFE 4 - C6 Response Fleet EV Levels		
511	Cifuentes	FLL-51	Cifuentes 7-18 Exhibit 1- 20240026 TECO's Resp to Staff's 1 ROGs No.5		X
512	Cifuentes	FLL-52	Cifuentes 7-18 LFE No 7_ Winter Scenarios Prompted by Winter Storm Uri_bates		X
513	Cacciatore	FLL-53	Cacciatore 7-17 Exhibit 2		X
514		FLL-54	Cacciatore 7-17 LFE 3		
515		FLL-55	Allis 7-25 Exhibit #2 - Kollen Depr Rates for Solar Assets		
516		FLL-56	Kopelovich 7-10 Exhibit 1		
517		FLL-57	Kopelovich 7-10 Exhibit 2		
518		FLL-58	Kopelovich 7-10 Exhibit 3		
519		FLL-59	Kopelovich 7-10 Exhibit 4		
520		FLL-60	Kopelovich 7-10 Exhibit 5		
521		FLL-61	Kopelovich 7-10 Exhibit 6		

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522		FLL-62	Kopelovich 7-10 Exhibit 7		
523		FLL-63	Kopelovich 7-10 Exhibit 8		
524		FLL-64	Changes to 2025 2026 & 2027 Revenue Requirements		
525		FLL-65	Revenue Requirement Impacts for Changes to Calculations for SYA Assets Updated		
526		FLL-66	MFR F-1 SEC Form 10-Q		
527		FLL-67	Tampa Electric Company's 2015 Ten-Year Site Plan		
528		FLL-68	Tampa Electric Company's 2016 Ten-Year Site Plan		
529		FLL-69	Tampa Electric Company's 2017 Ten-Year Site Plan		
530		FLL-70	Tampa Electric Company's 2018 Ten-Year Site Plan - Revised Schedule 8.1		
531		FLL-71	Tampa Electric Company's 2018 Ten-Year Site Plan		
532		FLL-72	Tampa Electric Company's 2019 Ten-Year Site Plan		
533		FLL-73	Tampa Electric Company's 2020 Ten-Year Site Plan - Rev. Schedules 7.1 and 7.2		
534		FLL-74	Tampa Electric Company's 2020 Ten-Year Site Plan - 2nd Revision		

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535		FLL-75	Tampa Electric Company's 2020 Ten-Year Site Plan - Rev. Schedule 8.1		
536		FLL-76	Tampa Electric Company's 2020 Ten-Year Site Plan		
537		FLL-77	Tampa Electric Company's 2021 Ten-Year Site Plan		
538		FLL-78	Tampa Electric Company's 2022 Ten-Year Site Plan		
539		FLL-79	Tampa Electric Company's 2023 Ten-Year Site Plan		
540		FLL-80	Tampa Electric Company's 2024 Ten-Year Site Plan - Revised		
541		FLL-81	Tampa Electric Company's 2024 Ten-Year Site Plan		
542	Collins	FLL-82	Emera 2024 Second Quarter Earnings Presentation		X
543	Collins	FLL-83	Emera Reports 2024 Second Quarter Financial Results		X
544	Collins	FLL-84	Emera Notice of Annual Meeting of Common Shareholders and Mgmt Information Circular		X
545	Aponte	FLL-85	TECO's Resp. to FLL's 1st INTs, Nos. 1-8		X
546	Williams	FLL-86	TECO's Resp. to FLL's 2nd INTs, Nos. 9-52		X
547	Williams	FLL-87	(BS 30008)LULAC IRR 69		X
548	Williams	FLL-88	(BS 30016) LULAC IRR 75		X

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549	Cacciatore	FLL-89	TECO's Resp. to FLL's 4 <sup>th</sup> INTs, Nos. 89-114		X
550	Williams	FLL-90	(BS 38295) LULAC IRR 119		X
551	Sparkman	FLL-91	TECO's Revised Resp. to FLL's 6th INT, No. 120		X
552	Aponte	FLL-92	TECO's Resp. to FLL's 7th INTs, No. 121		X
553	Cacciatore	FLL-93	TECO's Resp. to FLL's 8th INTs, Nos. 122-144		X
554	Sizemore	FLL-94	TECO's Resp. to s 1st INTs, Nos. 1-16		X
555		FLL-95	(BS 28890) FIPUG 1st INTs - Doc 1 - Polk Unit 1 Flexibility		
556		FLL-96	(BS 28891) FIPUG 1st INTs - Doc 1 - Polk Unit 1 Optionality		
557	Aponte	FLL-97	(BS 28892) FIPUG 1st INTs - Doc 1 - Polk Unit 1 Retirement		X
558		FLL-98	TECO's Resp. to FIPUG's 2nd INTs, Nos. 17-32		
559	Cacciatore	FLL-99	TECO's Resp. to FIPUG's 3rd INTs, Nos. 33-40		X
560	Cacciatore	FLL-100	TECO's Resp. to FIPUG's 4th INTs, Nos. 41-44		
561	Cacciatore	FLL-101	TECO's Resp. to OPC's 1st INTs, Nos. 1-49		X

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562		FLL-102	TECO's Resp. to OPC's 1st INTs, No. 6		
563		FLL-103	TECO's Resp. to OPC's 2nd INTs, Nos. 50-73		
564	Chronister	FLL-104	(BS 18133) Depreciation Expense Growth from 2022 to 2025 Only		X
565		FLL-105	(BS 18156a -18156d) TECO's Resp to OPC's 2nd INTs No. 65		
566		FLL-106	TECO's Resp to OPC's 2nd INTs Nos. 62, 68		
567	Chronister	FLL-107	(BS 25941) TECO's Resp to OPC's 4th INTs No. 83		X
568		FLL-108	TECO's Resp. to OPC's 4th INTs, Nos. 76-94		
569		FLL-109	TECO's Resp. to OPC's 5th INTs, Nos.95-102		
570		FLL-110	FLL-110 - (BS 26102) 2240026-EI OPC Schedule 1 to 5th Set of Interrogatories TEC Revised		
571	Chronister	FLL-111	FLL-111 - FINAL OPC's 1st Set of Clarifying Questions_bates		X
572	Chronister	FLL-112	FLL-112 - FINAL OPC's 2nd Set of Clarifying Questions_bates		X
573		FLL-113	FLL-113 - TECO's Resp. to OPC's 3rd Set of Clarifying Questions_bates		
574		FLL-114	FLL-114 - TECO's Resp. to OPC's 6th INTs, Nos. 103-111		

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575		FLL-115	FLL-115 - TECO Resp. to OPC's 7th INTs, Nos. 112-150_bates		
576		FLL-116	FLL-116 - TECO Resp. to OPC's 8th INTs, Nos. 151-157_bates		
577		FLL-117	FLL-117 - TECO Resp. to OPC's 9th INTs, Nos. 158-173		
578	Chronister	FLL-118	FLL-118 - (BS 30060) OPC IRR_158_Outage Detail		X
579	Chronister	FLL-119	FLL-119 - (BS 30061) OPC IRR_158_Actual_FERC by Unit		X
580	Cifuentes	FLL-120	FLL-120 - (BS 30312)Staffs 1st IRR 6		X
581	Chronister	FLL-121	FLL-121 - TECO Resp. to Staff's 2nd INTs, Nos. 17-45_bates		
582	Aponte	FLL-122	FLL-122 - (BS 43312)Doc 2 - Polk Unit 1 Flexibility		X
583	Aponte	FLL-123	FLL-123 - (BS 43313)Doc 2 - South Tampa Resilience		X
584	Aponte	FLL-124	FLL-124 - (BS 43314)Polk 1 Flexibility Base Case		X
585	Aponte	FLL-125	FLL-125 - (BS 43315)Polk 1 Flexibility Case		X
586	Aponte	FLL-126	FLL-126 - (BS 43316)Polk 1 Flexibility Expansion Plans		X
587	Aponte	FLL-127	FLL-127 - (BS 43317)South Tampa Resilience Base Case		X
588	Aponte	FLL-128	FLL-128 - (BS 43318)South Tampa Resilience Case		X

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589	Aponte	FLL-129	FLL-129 - (BS 43319)South Tampa Resilience Expansion Plans		X
590		FLL-130	(BS 43349)Big Four Solar Base and Change Schedule 7		
591	Aponte	FLL-131	(BS 43350)Big Four Solar Exp Plan		X
592		FLL-132	(BS 43351)Brewster Solar Base and Change Schedule 7		
593		FLL-133	(BS 43352)Brewster Solar Exp Plan		
594		FLL-134	(BS 43353)Bullfrog Creek Solar Base and Change Schedule 7		
595		FLL-135	(BS 43354)Bullfrog Creek Solar Exp Plan		
596		FLL-136	(BS 43355)Cottonmouth Solar Base and Change Schedule 7		
597		FLL-137	(BS 43356)Cottonmouth Solar Exp Plan		
598		FLL-138	(BS 43357)Duette Solar Base and Change Schedule 7		
599		FLL-139	(BS 43358)Duette Solar Exp Plan		
600		FLL-140	(BS 43359)English Creek Solar Base and Change Schedule 7		
601		FLL-141	(BS 43360)English Creek Solar Exp Plan		
602		FLL-142	(BS 43361)Farmland Solar Base and Change Schedule 7		



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603		FLL-143	(BS 43362)Farmland Solar Exp Plan		
604		FLL-144	(BS 43363)Wimauma 3 Solar Base and Change Schedule 7		
605	Aponte	FLL-145	(BS 43364)Wimauma 3 Solar Exp Plan		X
606	Chronister	FLL-146	(BS 43365) TECO Resp. to Staff's 5th INT - 2028 Solar Case Summary Staff IRR Q64_bates		
607	Aponte	FLL-147	(BS 43369) TECO Resp. to Staff's 5th INT - Dover Energy Storage Capacity Base and Change Schedule 7		
608		FLL-148	(BS 43370) TECO Resp. to Staff's 5th INT - Dover Energy Storage Capacity Exp Plan		
609	Aldazabal	FLL-149	(BS 43371) TECO Resp. to Staff's 5th INT - Lake Mabel Energy Storage Capacity Base and Change Schedule 7		X
610	Chronister	FLL-150	(BS 43372) TECO Resp. to Staff's 5th INT - Lake Mabel Energy Storage Capacity Exp Plan		
611		FLL-151	(BS 43373) TECO Resp. to Staff's 5th INT - South Tampa Energy Storage Capacity Base and Change Schedule 7		
612		FLL-152	(BS 43374) TECO Resp. to Staff's 5th INT - South Tampa Energy Storage Capacity Exp Plan		
613		FLL-153	(BS 43375) TECO Resp. to Staff's 5th INT - Wimauma Energy Storage Capacity Base and Change Schedule 7		

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614		FLL-154	(BS 43376) TECO Resp. to Staff's 5th INT - Wimauma Energy Storage Capacity Exp Plan		
615		FLL-155	(BS 43377) TECO Resp. to Staff's 5th INT - Amount of Investment Tax Credit bates		
616	Stryker	FLL-156	(BS 43388) TECO Resp. to Staff's 5th INT - No. 73		X
617		FLL-157	TECO Resp. to Staff's 10th INT - Nos. 128-151		
618	Aldazabal	FLL-158	(BS 28920) TECO Resp. to Sierra's 1st INT - 2018 - 2023 Capital SC IRR8n		X
619		FLL-159	(BS 28921) TECO Resp. to Sierra's 1st INT - 2018 - 2023 GFP		
620		FLL-160	(BS 28927) TECO Resp. to Sierra's 1st INT - Q9		
621	Aldazabal	FLL-161	(BS 38292) TECO Resp. to Sierra's 1st INT - 2024 - 2028 Capital SC IRR9m		X
622		FLL-162	(BS 28944) TECO Resp. to Sierra's 1st INT - Q22		
623		FLL-163	(BS 28946) TECO Resp. to Sierra's 1st INT - Q23		
624		FLL-164	(BS 28967) TECO Resp. to Sierra's 1st INT - 2024 - 2033 Firm Generators and RM IRR Q31		
625		FLL-165	TECO Resp. to Sierra's 2nd INT - Nos. 73-91, Redacted		
626		FLL-166	TECO Resp. to Sierra's 3rd INT - Nos. 92-95		

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627		FLL-167	TECO Resp. to Sierra's 4th INT - Nos. 96-103		
628	Pollock	FLL-168	FIPUG Resp. to TECO's 1st POD - Nos. 1-7		X
629	Pollock	FLL-169	FIPUG Resp. to TECO's 1st POD - Exhibit JP-2		X
630	Pollock	FLL-170	FIPUG Resp. to TECO's 1st POD - Exhibit JP-4 and JP- 5		X
631	Pollock	FLL-171	FIPUG Resp. to TECO's 1st POD - 20 - NARUC at 90		X
632		FLL-172	(BS 18802) TECO's Resp. to FLL's 1st PODs - 2023 Peak Demand Report		
633	Aponte	FLL-173	(BS 18803)Doc 1 - LULAC 1st Set POD 1 Reserve Margin Charts		X
634	Sizemore	FLL-174	(BS 18805) TECO's Resp. to FLL's 1st PODs -Interruptible Report without names 111123 REVISED		X
635		FLL-175	(BS 18812) TECO's Resp. to FLL's 1st PODs -2023 Budget COS Model		
636		FLL-176	(BS 18813) TECO's Resp. to FLL's 1st PODs -2023 Budget COS with 2024 Load Forecast		
637	Aponte	FLL-177	(BS 25979) Doc 1 - LULAC 2nd Set INT Q20 Solar Capacity Values		X
638		FLL-178	(BS 25980) Doc 1 - LULAC 2nd Set INT Q23 BPS AGP Winter Reserve Margin Charts		

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639	Lukcic	FLL-179	(BS 26054-26075) TECO's Resp. to FLL's 2nd POD_2_6		X
640	Sparkman	FLL-180	(BS 25981) TECO's Resp. to FLL's POD_2_7_bates		X
641		FLL-181	(BS 25982) TECO's Resp. to FLL's 2nd PODs -Doc 1 - Bayside AGP POD No. 8		
642		FLL-182	(BS 25983) Doc 1 - LULAC 2nd Set Reserve Margin Charts POD #9 - Copy		
643	Aldazabal	FLL-183	(BS 26017) TECO's Resp. to FLL's 2nd PODs - Project Model - Project Tampa Midtown		X
644	Aldazabal	FLL-184	(BS 26022) TECO's Resp. to FLL's 2nd PODs -Summary Package		X
645		FLL-185	(BS 26023-26028) TECO's Resp. to FLL's POD_2_13_bates		
646	Stryker	FLL-186	(BS 26033) TECO's Resp. to FLL's 2nd POD 17 - Microgrid and BB Flow Battery Project Cost Estimates		X
647		FLL-187	(BS 26035) TECO's Resp. to FLL's_2_POD 22		
648		FLL-188	(BS 26037) TECO's Resp. to FLL's_2_POD 23		
649	Lukcic	FLL-189	(BS 26041) TECO's Resp. to FLL's_2_POD 27		X
650		FLL-190	(BS 26050) TECO's Resp. to FLL's 2nd POD -PK1 SC and PK Fuel - OM v4_1.26.24		

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651		FLL-191	(BS 26051) TECO's Resp. to FLL's 2nd POD -SP 23135 - 011224 Updated PTC Benefit		
652	Aldazbal	FLL-192	(BS 26053) TECO's Resp. to FLL's 2nd POD -SYA Major Projects OM 2025-2029 v3		X
653	Cacciatore	FLL-193	(BS 30100) LULAC 4th No. 98		X
654	Aldazabal Chronister Williams	FLL-194	(BS 30101) LULAC 4th Set IRR 92		X
655	Chronister	FLL-195	(BS 30102) LULAC 4th Set IRR 113		X
656	Cacciatore	FLL-196	(BS 30104) LULAC_4_97		X
657	Cacciatore	FLL-197	(BS 30105) LULAC_4_100		X
658	Collins	FLL-198	(BS 30106-30249) TECO's Resp. to FLL's ROG 4 103 bates		X
659		FLL-199	(BS 44683) TECO's Resp. to FLL's 7th POD - Doc 2 - Bayside AGP		
660	Cacciatore	FLL-200	(BS 43457) FLL's 8th POD - 2023 Mercer Benchmark Data and Total Renum Survey Supplementary Materials - STI page 51		X
661	Chronister	FLL-201	(BS 43461) TECO's Resp. to FLL's 8th POD - Outage Calculations		X
662	Chronister	FLL-202	(BS 43462) TECO's Resp. to FLL's 8th POD - Procurement Activity		X

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663	Cifuentes	FLL-203	(BS 43463) TECO's Resp. to FLL's 8th POD - Accuracy2023_ Revised for Rebuttal Testimony		X
664		FLL-204	(BS 43470) FLL's 8th POD - 01 - S&P Global Ratings Outlook For North American Investor-Owned Regulated Feb 14, 2024		
665	Heisey	FLL-205	(BS 43569) TECO's Resp. to FLL's 8th POD - AverageNaturalGasForecastatHenryHub		X
666		FLL-206	(BS 43570) TECO's Resp. to FLL's 8th POD - Battery Storage ITC - 25 Test Year Change for 3-Year Life		
667	Stryker	FLL-207	(BS 43571) TECO's Resp. to FLL's 8th POD - Battery Storage ITC - 26 and 27 SYA Change for 3-Year Life		X
668	Stryker	FLL-208	(BS 43572) TECO's Resp. to FLL's 8th POD - Historical Transformer Failures		X
669		FLL-209	(BS 43573) TECO's Resp. to FLL's 8th POD - Historical Transformer Leadtimes		
670		FLL-210	(BS 43574) TECO's Resp. to FLL's 8th POD - EIA Home Heating Source		
671		FLL-211	(BS 43575) TECO's Resp. to FLL's 8th POD - EIA State Data		
672		FLL-212	(BS 43576) TECO's Resp. to FLL's 8th POD - EIA Whole Home Energy Costs		

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673	Williams	FLL-213	(BS 43577) TECO's Resp. to FLL's 8th POD - Energy Burden Chart		X
674	Williams	FLL-214	(BS 44703) TECO's Resp. to FLL's 9th POD - EIA Use per Residential Customer		X
675	Williams	FLL-215	(BS 44704) TECO's Resp. to FLL's 9th POD - Energy Burden One Income		X
676	Cifuentes	FLL-216	(BS 44705) TECO's Resp. to FLL's 9th POD - South Tampa Resilience Case Reserve Margin LULAC Q126		
677	Stryker	FLL-217	(BS 44706 - 44902) TECO's Resp. to FLL POD 9 57 bates		X
678	Stryker	FLL-218	(BS 28804-28818) TECO's Resp. to FIPUG POD 1 11 bates		X
679		FLL-219	(BS 28837) TECO FIPUG POD 18 Attachment 2		
680		FLL-220	(BS 28838) TECO FIPUG POD 18 Attachment 3		
681		FLL-221	(BS 28839-28851) FIPUG POD 1 18 bates		
682		FLL-222	(BS 29983) FIPUG POD 24- Resource Planning PTC CPVRR calculations.xlsx		
683		FLL-223	(BS 43306) IRR_39b SUPPORT_GSD Stratum breakdown for Billing Determinates actuals CRM 2025		

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684		FLL-224	(BS 43307) IRR 40 SUPPORT_2022 Actual & 2025 Projected Billing Demand_Energy_&_LF_By5MajorRates		
685		FLL-225	(BS 46818) FIPUG Doc 1 - Price Sensitivity All Solar		
686		FLL-226	TECO's Resp. to OPC's 1st PODs, Nos. 1-30		
687		FLL-227	(BS 8)Exh NA-1, Document No 3		
688	Williams	FLL-228	(BS 193) TECO's Resp. to OPC's 1st POD - 2025 12CP & 1-13th AD wo MDS COS with Rev Deficiency Model		X
689	Williams	FLL-229	(BS 194) TECO's Resp. to OPC's 1st POD - 2025 12CP & 1-13th AD wo MDS COS wo Rev Deficiency Model		X
690	Williams	FLL-230	(BS 195) TECO's Resp. to OPC's 1st POD - 2025 4CP COS Present Rates Model		X
691	Williams	FLL-231	(BS 196) TECO's Resp. to OPC's 1st POD - 2025 4CP COS Proposed Rates Model		X
692	Williams	FLL-232	(BS 197) TECO's Resp. to OPC's 1st POD - 2025 Proposed Rates MFR		X
693		FLL-233	(BS 199) TECO's Resp. to OPC's 1st POD - Fixed charge rate - Facilities Rental - 2025 for MFR		
694	Williams	FLL-234	(BS 202) TECO's Resp. to OPC's 1st POD - Florida IOU RS Bill Comparison		X



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695	Williams	FLL-235	(BS 207) TECO's Resp. to OPC's 1st POD - Service Charges Model_MFR E-7 E-13b Final_Redacted		X
696	Sizemore	FLL-236	(BS 223) TECO's Resp. to OPC's 1st POD - FINAL CETM Workpapers for Factors for Doc No. 3		X
697		FLL-237	(BS 3201-3224) TECO's Resp. to OPC's 1st POD - No. 08		
698		FLL-238	(BS 11039-11054)TECO's Resp. to OPC's 1st POD - No. 22		
699		FLL-239	(BS 11055-11056) TECO's Resp. to OPC's 1st POD - No. 23		
700	Cacciatore	FLL-240	(BS 13092-13249)TECO's Resp. to OPC's 1st POD - No. 30		X
701	Chronister	FLL-241	(BS 10609) TECO's Resp. to OPC's 1st POD - 1_13		X
702	Chronister	FLL-242	(BS 100a) TECO's Resp. to OPC's 1st POD - RL Exhibit 2 Support		X
703		FLL-243	(BS 100b) TECO's Resp. to OPC's 1st POD - RL Exhibit 3a Support		
704	Chronister	FLL-244	(BS 100c) TECO's Resp. to OPC's 1st POD - RL Exhibit 3b Support		X
705	Chronister	FLL-245	(BS 100d) TECO's Resp. to OPC's 1st POD - RL Exhibit 5a Support		X
706		FLL-246	(BS 100e) TECO's Resp. to OPC's 1st POD - RL Exhibit 5b Support		

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707	Aldazabal Aponete	FLL-247	(BS 14369-15034) TECO's Resp. to OPC's 1st POD - 1_21_bates		X
708		FLL-248	TECO's Resp. to OPC's 1st POD - Supplemental Response Doc with Privilege Log PODSs 3,9 and 21		
709		FLL-249	TECO's Resp. to OPC's 2nd POD - Nos. 31-44		
710		FLL-250	TECO's Resp. to OPC's 3rd POD - Nos. 45-46		
711	Stryker	FLL-251	(BS 18171-18228) TECO's Resp. to OPC's 3rd POD - POD_3_45_bates		X
712		FLL-252	FINAL-OPC's 4th Request for PODs (Nos. 47-70)		
713	Chronister	FLL-253	OPC POD_56_bates		X
714	Chronister	FLL-254	OPC POD_58_bates.pdf		X
715		FLL-255	FINAL Response to OPC's 5th Request for PODs (Nos. 71-80).pdf		
716	Chronister	FLL-256	(BS 19222-19475) POD_5_73_bates.pdf		X
717		FLL-257	FINAL Response to OPC's 6th Request for PODs (Nos. 81-87).pdf		
718		FLL-258	(BS 19598) IRR 105 & POD 82.pdf		
719		FLL-259	FINAL Response to OPC's 7th Request for PODs (Nos. 88-103).pdf		

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720		FLL-260	(BS 20069-20145)OPC_7_POD_102_bates.pdf		
721		FLL-261	(BS 20146-21111)POD_7_103_bates.pdf		
722		FLL-262	FINAL Response to OPC's 8th Request for PODs (Nos. 104-113).pdf		
723		FLL-263	(BS 27264-28371) TECO's Resp. to OPC POD 8 108 bates.pdf		
724		FLL-264	(BS 28445-28699) TECO's Resp. to OPC POD 8 110 bates.pdf		
725	Whitworth	FLL-265	(BS 28703) TECO's Resp. to OPC POD 8 ADI MAIFe ICE Benefits V2.pdf		X
726	Whitworth	FLL-266	(BS 28704) TECO's Resp. to OPC POD 8 ADI SAIDI ICE Benefits V2.pdf		X
727		FLL-267	FINAL_TECO's Resp. to OPC 9th Request for PODs (Nos. 114-120).pdf		
728		FLL-268	FINAL_TECO's Resp. to OPC 10th PODs (Nos. 121-132).pdf		
729	Cacciatore	FLL-269	(BS 29777) TECO's Resp. to OPC's 10th POD - POD 10 121 bates.pdf		X
730		FLL-270	FINAL TECO Resp. to OPC 11th Request for PODs (Nos. 133-145).pdf		
731		FLL-271	FINAL TECO's Resp. to OPC 12th Request for PODs (Nos. 146-154).pdf		

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732	Chronister	FLL-272	(BS 30680) TECO's Resp. to OPC's 13th POD - Revenue Requirement Analysis (used for OPC IRR 54) - hc.pdf		X
733		FLL-273	Staff's Resp. to OPC 1st PODs (1-3).pdf		
734	Kopelovich	FLL-274	(BS 00739-00751) Staff's Resp. to OPC 1st PODs - A 2024-102-2-1 Official Audit Report - Revised.pdf		X
735		FLL-275	(BS 03595) Staff's Resp. to OPC 1st PODs - B 2024-102-2-1 WP 10 DR Response 19 Industry Dues - C-15 2023.pdf		
736	Kopelovich	FLL-276	(BS 01722-01870) Staff's Resp. to OPC 1st PODs - B 2024-102-2-1 WP 10 DR Response 19 Industry Dues Invoices.pdf		X
737		FLL-277	(BS 1626) Staff's Resp. to OPC 1st PODs - B 2024-102-2-1 WP 10 DR Response 7 Political Contributions.pdf		
738		FLL-278	(BS 01625) Staff's Resp. to OPC 1st PODs -B 2024-102-2-1 WP 10 DR Response 7 Political Contributions - Response.pdf		
739	Kopelovich	FLL-279	(BS 03673) Staff's Resp. to OPC 1st PODs -B 2024-102-2-1 WP 43 Advertising.pdf		X
740		FLL-280	(BS 03546-03549) Staff's Resp. to OPC 1st PODs -B 2024-102-2-1 WP 43 Expenses - Lead.pdf		
741	Kopelovich	FLL-281	(BS 03675) Staff's Resp. to OPC 1st PODs -B 2024-102-2-1 WP 43 Industry Dues.pdf		X

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742		FLL-282	FINAL-Staff 4th PODs (Nos. 20-21).pdf		
743	Williams	FLL-283	(BS 43330) TECO Resp. to Staff's 4th POD - 2025 12CP & 1-13th AD without MDS Rates.pdf		X
744		FLL-284	(BS 43391) TECO Resp. to Staff's 5th POD - No.82, 2023_2025 Final.pdf		
745		FLL-285	(BS 28862) POD_1_7_bates.pdf		
746		FLL-286	(BS 28863) Sierra Club 1st Set Quadratic Heat Rate Formula POD Q8.pdf		
747		FLL-287	(BS 28864) Sierra Club 1st Set Reserve Margin POD Q13.pdf		
748		FLL-288	(BS 28865-28867) POD_1_17_bates.pdf		
749		FLL-289	(BS 30386)Sierra Club 2nd Set POD Q26.pdf		
750	Collins	FLL-290	REDACTED - LF-2_Collins_TEC slides - Affordability_bates_REDACTED.pdf  <b>(Confidential)</b>		X
751		FLL-291	REDACTED – Chronister 5-8_Exhibit 1.pdf  <b>(Confidential)</b>		
752		FLL-292	(BS 28888) TECO's Resp. to FIPUG 1st Set IRR Q5_CONF_Redacted.pdf  <b>(Confidential)</b>		

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753		FLL-293	REDACTED (BS 46826-46834) TECO's Resp. to FIPUG 4th INTs, No. 41.pdf  <b>(Confidential)</b>		
754		FLL-294	REDACTED - TECO's Resp. to OPC 1st INTs, No. 29.pdf  <b>(Confidential)</b>		
755		FLL-295	REDACTED - TECO's Resp. to OPC 1st INTs, No. 46.pdf  <b>(Confidential)</b>		
756		FLL-296	REDACTED - TECO's Resp. to OPC 1st INTs, No. 47.pdf  <b>(Confidential)</b>		
757	Chronister	FLL-297	REDACTED - TECO's Resp. to OPC 1st INTs, No. 48.pdf  <b>(Confidential) –</b>		X
758	Cacciatore	FLL-298	TEC IRR 20_CONF_bates.pdf  <b>(Confidential) –</b>		X
759		FLL-299	IRR 10_CONF_bates.pdf  <b>(Confidential) –</b>		
760		FLL-300	(BS 43379) TECO Resp. to Staff's 5th INT - CONF_ROG_5_67.pdf  <b>(Confidential)</b>		
761		FLL-301	TECO Resp. to Sierra's 1st INT - Nos. 1-72_Redacted.pdf  <b>(Confidential)</b>		

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762	Sparkman	FLL-302	(BS 18599-18800) POD_1_1_CONF_Redacted_bates.pdf <b>(Confidential)</b>		X
763	Aldazabal	FLL-303	(BS 45153-45340) POD_9_64_CONF_Redacted_bates.pdf <b>(Confidential)</b>		X
764		FLL-304	(BS 28802) FIPUG 1st Set POD Q9 ICF CO2 Forecast_REDACTED.pdf <b>(Confidential)</b>		
765		FLL-305	(BS 28803) FIPUG 1st Set POD Q10_Redacted.pdf <b>(Confidential)</b>		
766	Cifuentes	FLL-306	(BS 48)2023 INFLATION_Memo_CONF.docx <b>(Confidential)</b>		X
767		FLL-307	(BS 2589-2756) POD 6 - CONF_Redacted_bates.pdf <b>(Confidential)</b>		
768		FLL-308	POD_4_47_Redacted_bates.pdf <b>(Confidential)</b>		
769	Aldazabal Chronister	FLL-309	(BS 174)C-33 (REDACTED).pdf <b>(Confidential)</b>		X

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770		FLL-310	(BS 14222-14366) POD_1_3-CONF_Redacted_bates.pdf  <b>(Confidential)</b>		
771		FLL-311	(BS 13385-14012) POD 9 CONF Emera 2022 PRIV_CONF_Redacted.pdf  <b>(Confidential)</b>		
772	Collins	FLL-312	(BS 14013-14212) POD 9 CONF Emera 2023_PRIV_CONF Redacted.pdf  <b>(Confidential)</b>		X
773	Collins	FLL-313	(BS 15716-16717) POD_1_9_CONF Emera 2023_Redacted_bates.pdf  <b>(Confidential)</b>		X
774	Chronister	FLL-314	(BS 12980-13091) POD_1_29_CONF_Redacted.pdf  <b>(Confidential)</b>		X
775		FLL-315	(BS 15035-15191) POD_1_21_SUPP_Redacted_bates.pdf  <b>(Confidential)</b>		
776	Aldazabal	FLL-316	(BS 15192-15715)		X
777		FLL-317	(BS 4053-4112) POD 9_CONF TEC 2022 Board Minutes_bates_Redacted.pdf  <b>(Confidential)</b>		



<b>Docket No. 20240026-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(August 26–30, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
778		FLL-318	(BS 4113-5986) POD 9_CONF_TEC 2022 Board Presentations_bates_Redacted.pdf  <b>(Confidential)</b>		
779		FLL-319	(BS 5987-6033) POD 9_CONF_2023 TEC Board Meeting Minutes_bates_Redacted.pdf  <b>(Confidential)</b>		
780	Collins	FLL-320	(BS 6034-7980) POD 9_CONF_TEC_2023 Board Presentations_bates Redacted.pdf  <b>(Confidential)</b>		X
781	Collins Sparkman	FLL-321	(BS 7981-8479) POD 9_CONF_TEC 2024 Board Presentations_bates_Redacted.pdf  <b>(Confidential)</b>		X
782		FLL-322	REDACTED (BS 38287-38291) STAFF POD_2_16_bates-CEII_Bates.pdf  <b>(Confidential)</b>		
783		FLL-323	PLACEHOLDER (BS 30338-30382) POD_2_20_CONF_CEII_bates.pdf  <b>(Confidential)</b>		
<b>FLORIDA INDUSTRIAL POWER USERS GROUP – CROSS EXAMINATION EXHIBITS</b>					
784	Rabago	FIPUG-1	Texas Public Utility Commission Order May 21, 1992		X

<b>Docket No. 20240026-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(August 26–30, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
785	Rabago	FIPUG-2	Texas Admin. Code 25.192 - Rule		X
786	Rabago	FIPUG-3	Texas Admin Code 25.193 – Calculation		X
787	Rabago	FIPUG-4	ERCOT.4.CP.data.1996-2019		X
<b>SIERRA CLUB – CROSS EXAMINATION EXHIBITS</b>					
788	Collins	SC-1	“A Florida CEO Looks Ahead to 2024,” Guidewise, Public Utilities Fortnightly, Feb. 2024		X
789		SC-2	“The new CEO of Tampa Electric Co. envisions a greener Tampa Bay,” Tampa Bay Times, Aug. 5, 2021		
790	Collins	SC-3	“Across Florida, residents fear impact of higher Duke, Tampa Electric rates,” Tampa Bay Times, June 20, 2024		X
791		SC-4	Lazard 2023 Levelized Cost of Energy (Excerpt)		
792		SC-5	Duke Energy Consolidated Progress and Informational Report on the IJJA and IRA, Jan. 31, 2024		
793		SC-6	Deposition of Archie Collins, July 26, 2024 (Excerpts)		
794	Stryker	SC-7	Big Bend NPDES Permit Application, Feb. 19, 2024 (Excerpts)		X
795	Stryker	SC-8	Big Bend UIC Permit, 2023 - 2028		X

<b>Docket No. 20240026-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(August 26–30, 2024)					
<b>EXH #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Issue Nos.</b>	<b>Entered</b>
796		SC-9	Polk NPDES Permit Application, Jan. 24, 2020 (Excerpt)		
797		SC-10	Polk UIC Permit, 2023 - 2028		
798	Stryker	SC-11	EPA - FGD Wastewater, CRL, and Legacy Wastewater Zero Discharge Treatment Technologies Costs, Loadings, and Non-Water Quality Environmental Impacts, Apr. 19, 2024		
799	Stryker	SC-12	TECO Answers to Sierra Club's Fourth Set of IRRs (Nos. 96 - 103)		X
800		SC-13	Deposition of Kris Stryker, June 3, 2024 (Excerpts)		
801		SC-14	Deposition of Kris Stryker, July 16, 2024 (Excerpts)		
802		SC-15	Deposition of Carlos Aldazabal, June 4, 2024 (Excerpts)		
803		SC-16	Deposition of Jose Aponte, July 11, 2024 (Excerpts)		
804	Aponte	SC-17	BS 43312 Doc 2 - Polk Unit 1 Flexibility		X
805		SC-18	BS 28861 Doc 1 - Polk Unit 1 Retirement		
806	Aldazabal	SC-19	TECO Response to Staff's First Data Request (Nos. 1-28) (Excerpt)		X
807		SC-20	BS 28921 2018 - 2023 GFP		

<b>Docket No. 20240026-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(August 26–30, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
808	Aldazabal	SC-21	BS 28927 Sierra Club 1st Set IRR Q9		X
809		SC-22	BS 28967 Sierra Club 1st Set 2024 - 2033 Firm Generators and RM IRR Q31		
<b>FLORIDA RETAIL FEDERATION – CROSS EXAMINATION EXHIBITS</b>					
810	Chronister	FRF-1	TECO ESR.December 2022		X
811	Chronister	FRF-2	TECO ESR.June 2023		X
812	Chronister	FRF-3	TECO ESR.December 2023		X
813	Chronister	FRF-4	TECO ESR.May 2024		X
814	D’Ascendis	FRF-5	F.P.C. v. Hope Nat. Gas		X
815	D’Ascendis	FRF-6	Bluefield v. W.Va. P.S.C.		X
<b>WALMART – CROSS EXAMINATION EXHIBITS</b>					
816		Walmart-1	S&P Global Past and Pending Rate Case Info 2021-2024		
817		Walmart-2	2024 DEF Rate Case Settlement Agreement		
818	Sparkman	Walmart-3	Chriss Testimony – TECO FEECA Docket		X
819	D’Ascendis	Walmart-4	D’Ascendis ROE Recommendation v. Outcome Chart		X

<b>Docket No. 20240026-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(August 26–30, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
820	D'Ascendis	Walmart-5	KY Order in Case No. 2021-00190		X
821	D'Ascendis	Walmart-6	MD Order No. 89072 in Case No. 9490		X
822	D'Ascendis	Walmart-7	NJ Decision and Order in Docket No. ER20020146		X
823	D'Ascendis	Walmart-8	NC Order in Docket No. E-7, Sub 1214		X
824	D'Ascendis	Walmart-9	NC Order in Docket No. E-2, Sub 1219		X
825	D'Ascendis	Walmart-10	TX Order in Docket No. 51802		X
826	D'Ascendis	Walmart-11	TX Order in Docket No. 51415		X
827	D'Ascendis	Walmart-12	WV Order in Case No. 21-0813-E-US		X
828	D'Ascendis	Walmart-13	WV Order in Case No. 21-0857-E-CN		X
<b>STAFF – CROSS EXAMINATION EXHIBITS</b>					
829		STAFF-1	Inflation Reduction Act Implementation Proposal		
830	Williams	STAFF-2	2021 Settlement Agreement (w/o attachments)		
831	Cifuentes Williams	STAFF-3	TECO Resp to OPC 1 POD No. 1  (BS 1, 3, 43-46, 49, 52-54, 73, 77, 80, 83, 91, 204, 206, 256)		X

<b>HEARING EXHIBITS</b>				
<b>Exhibit Number</b>	<b>Witness</b>	<b>Party</b>	<b>Description</b>	<b>Moved In/Due Date of Late Filed</b>
832		OPC	Customer Comments submitted to Docket	<b>X</b>
833		OPC	TECO Customer Complaints since January 1, 2022	<b>X</b>
834		TECO	Commission Consumer Activity Report Excerpts from December 2022, December 2023, and June 2024	<b>X</b>
835		TECO	Updated Revenue Requirements for 2025, and proposals for 2026-2027 subsequent year adjustment.	<b>X</b>
836		FL Rising/ LULAC & FRF	Factual Stipulations proposed by FL Rising/LULAC & FRF	<b>X</b>
837	<b>Collins</b>	OPC	Confidential OPC-237 – (320C-Exh # 780) FL Rising/LULAC 2023 Board Presentations (FLL-320)	<b>X</b>
838	<b>Cifuentes</b>	TECO	TECO’s Resp to Staff’s 12 <sup>th</sup> Set #177 Revised – Late Filed Exhibit (Staff Exh #212)	<b>X</b>
839	<b>D’ Ascendis</b>	OPC	Common Wealth of Kentuck Order – Delta Natural Gas Company, Inc. Application for Adjustment of Rates (08.06.21) Case No. 2021-00185	<b>X</b>
840	<b>D’Ascendis</b>	TECO	Delta Natural Gas Company’s Notice of Witness Re-Substitution (09.20.21) Case No. 2021-00185	<b>X</b>
841	<b>D’Ascendis</b>	TECO	Kentucky Order Allowing Mr. Paul Moul to Appear Virtually (11.12.21) Case No. 2021-00185	<b>X</b>
842	<b>Woolridge</b>	OPC	Appendix to Dr. J. Randall Woolridge’s Testimony	<b>X</b>









# **Attachment B**

## **Exhibit 550**

**FLL-90 – (BS38295)**

**LULAC IRR 119**

2021 Approved SC Model

	A	B	C	D	E	F	G	H
1								
2		<b>Year</b>	<b>Service Fee</b>	<b>Count</b>	<b>Cost Rate</b>	<b>Fee Charged</b>	<b>Costs Incurred</b>	<b>Fees Collected</b>
3		2021	Reconnect After Disconnect at Meter for Cause	56,936	\$11.75	\$12.00	\$669,154	\$683,232
4		2021	Reconnect After Cut on Pole Disconnect for Cause	18	\$184.05	\$185.00	\$3,313	\$3,330
5		2022	Reconnect After Disconnect at Meter for Cause	122,145	\$11.75	\$12.00	\$1,435,539	\$1,465,740
6		2022	Reconnect After Cut on Pole Disconnect for Cause	38	\$184.05	\$185.00	\$6,994	\$7,030
7		2023	Reconnect After Disconnect at Meter for Cause	128,851	\$11.75	\$12.00	\$1,514,353	\$1,546,212
8		2023	Reconnect After Cut on Pole Disconnect for Cause	18	\$184.05	\$185.00	\$3,313	\$3,330

2024 Proposed SC Model

	A	B	C	D	E	F	G	H
1								
2		<b>Year</b>	<b>Service Fee</b>	<b>Count</b>	<b>Cost Rate</b>	<b>Fee Charged</b>	<b>Costs Incurred</b>	<b>Fees Collected</b>
3		2021	Reconnect After Disconnect at Meter for Cause	56,936	\$20.42	\$18.00	\$1,162,696	\$1,024,848
4		2021	Reconnect After Cut on Pole Disconnect for Cause	18	\$175.27	\$175.00	\$3,155	\$3,150
5		2022	Reconnect After Disconnect at Meter for Cause	122,145	\$20.42	\$18.00	\$2,494,336	\$2,198,610
6		2022	Reconnect After Cut on Pole Disconnect for Cause	38	\$175.27	\$175.00	\$6,660	\$6,650
7		2023	Reconnect After Disconnect at Meter for Cause	128,851	\$20.42	\$18.00	\$2,631,280	\$2,319,318
8		2023	Reconnect After Cut on Pole Disconnect for Cause	18	\$175.27	\$175.00	\$3,155	\$3,150