

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Tampa Electric Company.	)	Docket No. 20240026-EI
	)	
	)	
In re: Petition for approval of 2023 Depreciation and Dismantlement Study, by Tampa Electric Company.	)	Docket No. 20230139-EI
	)	
	)	
In re: Petition to implement 2024 Generation Rate Base Adjustment provisions in Paragraph 4 of the 2021 Stipulation and Settlement Agreement, by, Tampa Electric Company.	)	Docket No. 20230090-EI
	)	
	)	
	)	Filed: October 21, 2024

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**FUEL RETAILERS’ POST-HEARING BRIEF**

Pursuant to the Prehearing Order, Order No. PSC-2024-00351-PHO-EI (August 14, 2024), as amended by Order No. PSC-2024-0452-PCO-EI (October 17, 2024), Intervenor Americans for Affordable Clean Energy, Inc. (“AACE”), Circle K Stores, Inc. (“Circle K”), RaceTrac Inc. (“RaceTrac”), and Wawa, Inc. (“Wawa”) (hereinafter, collectively, “Fuel Retailers” or “Intervenor”), hereby submit their joint Post-Hearing Brief in this matter.

**Basic Position**

**Summary of Basic Position:** \*The Fuel Retailers’ primary issue was to ensure that the Electric Vehicle (“EV”) Charging Pilot Program of Tampa Electric was not being expanded through costs imposed on ratepayers in violation of Section 366.94, F.S. (2024). In view of the Stipulation with Tampa Electric approved by the Commission at the Hearing, which confirmed the exclusion of

EV charging, the Fuel Retailers generally take no position on the issues remaining to be decided in this proceeding.\*

**Detailed Basic Position:** The Fuel Retailers sought intervention as electric retail customers of Tampa Electric to ensure that the rates and charges being proposed for large customers, such as Circle K, RaceTrac, and Wawa, were being fairly and reasonable set. Second, the Fuel Retailers had a special interest and concern regarding the Electric Vehicle (“EV”) Charging Pilot Program of Tampa Electric and whether in this rate case Tampa Electric was proposing any changes that would be in violation of the requirements of Section 366.94, F.S. (2024), which would adversely impact all monopoly ratepayers in addition to the specific impacts of such actions on the Fuel Retailers as retail electric customers and as providers of EV charging services. Just one day before filing in this docket its MFRs and other required documentation, Tampa Electric on April 1, 2024, filed in Docket No. 20240054 a request to extend and expand its electric vehicle charging pilot program. Before the Fuel Retailers could file an intervention in this new EV charging docket, given the Fuel Retailers’ notice to the Company of their intent to intervene and challenge that extension and expansion, Tampa Electric withdrew its request in Docket 20240045. The Fuel Retailers appreciate this action by Tampa Electric.

Consistent with the scope of the Order granting the Fuel Retailers intervention into this rate case, the Fuel Retailer subsequently stipulated with Tampa Electric as follows:

Tampa Electric is not requesting approval for any changes to its current electric vehicle charging pilot program in this case, and will not otherwise seek to expand or increase its electric vehicle charging pilot program approved in Order Nos. PSC-2021-0144-PAA-EI and PSC-2021-0175-CO-EI, issued in Docket No. 20200220-EI, other than changes permitted by Section 366.94(4) of the Florida Statutes.

This stipulation was approved by the Commission during the first day of the Hearing. Tr. Vol. , at 67-68 (Aug. 26, 2024).

While the Fuel Retailers remain concerned for how the decisions to be made in this docket will impact each company as ratepayers, in view of the EV stipulation, the Fuel Retailers will rely upon the work and efforts of the Public Counsel and other intervenors to advance appropriate substantive positions on the issues. The Fuel Retailers intend to continue to participate in these proceedings as a party of record, but except for several administrative issues, at this time the Fuel Retailers will take “no position” on each of the remaining issues.

### **Issues and Positions on Identified Issues**

#### **LEGAL**

**ISSUE 1:** Is TECO's projected test period for the twelve months ending December 31, 2025, appropriate?

**Fuel Retailers Position:** No Position.

**ISSUE 2:** Are TECO’s forecasts of customers, KWH, and KW by revenue and rate class, appropriate?

**Fuel Retailers Position:** No Position.

**ISSUE 3:** What are the inflation, customer growth, and other trend factors that should be approved for use in forecasting the test year budget?

**Fuel Retailers Position:** No Position.

#### **QUALITY OF SERVICE**

**ISSUE 4:** Is the quality of electric service provided by TECO adequate?

**Fuel Retailers Position:** No Position.

#### **DEPRECIATION AND DISMANTLEMENT STUDY**

**ISSUE 5:** Should currently prescribed depreciation rates and provision for dismantlement of TECO be revised?

**Fuel Retailers Position:** No Position.

**ISSUE 6:** What should be the implementation date for new depreciation rates and the provision for dismantlement?

**Fuel Retailers Position:** No Position.

**ISSUE 7:** What depreciation parameters and resulting depreciation rates for each depreciable plant account should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 8:** Based on the application of the depreciation parameters and resulting depreciation rates that the Commission approves, and a comparison of the theoretical reserves to the book reserves, what are the resulting imbalances?

**Fuel Retailers Position:** No Position.

**ISSUE 9:** What, if any, corrective reserve measures should be taken with respect to the imbalances identified in Issue 8?

**Fuel Retailers Position:** No Position.

**ISSUE 10:** Should the current amortization of investment tax credits (ITCs) and flow back of excess deferred income taxes (EDITs) be revised to reflect the approved depreciation rates?

**Fuel Retailers Position:** No Position.

**ISSUE 11:** What annual accrual for dismantlement should be approved?

**Fuel Retailers Position:** No Position.**ISSUE 12:** What, if any, corrective dismantlement reserve measures should be approved?

**Fuel Retailers Position:** No Position.

### **2025 RATE BASE**

**ISSUE 13:** Has TECO made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation, and Working Capital in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 14:** Should TECO's proposed Future Environmental Compliance Project be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 15:** Should TECO's proposed Research and Development Projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 16:** Should TECO's proposed Customer Experience Enhancement Projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 17:** Should TECO's proposed Information Technology Capital Projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 18:** Should TECO's proposed Solar Projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 19:** Should TECO's proposed Grid Reliability and Resilience Projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 20:** Should TECO's proposed Energy Storage projects be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 21:** Should TECO's proposed Corporate Headquarters project be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 22:** Should TECO's proposed South Tampa Resilience project be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 23:** Should TECO's proposed Bearss Operations Center project be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 24:** Should TECO's proposed Polk 1 Flexibility project be included in the 2025 projected test year? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 25:** What amount of Plant in Service for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 26:** What amount of Accumulated Depreciation for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 27:** What amount of Construction Work in Progress for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 28:** What amount of level of Property Held for Future Use for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 29:** What amount of unfunded Other Post-retirement Employee Benefit (OPEB) liability and any associated expense should be included in rate base?

**Fuel Retailers Position:** No Position.

**ISSUE 30:** What level of TECO's fuel inventories should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 31:** What amount of Working Capital for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 32:** What amount of rate base for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**1. 2025 COST OF CAPITAL**

**ISSUE 33:** What amount of accumulated deferred taxes should be approved for inclusion in the capital structure for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 34:** What amount and cost rate of the unamortized investment tax credits should be approved for inclusion in the capital structure for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 35:** What amount and cost rate for customer deposits should be approved for inclusion in the capital structure for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 36:** What amount and cost rate for short-term debt should be approved for inclusion in the capital structure for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 37:** What amount and cost rate for long-term debt should be approved for inclusion in the capital structure for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 38:** What equity ratio should be approved for use in the capital structure for ratemaking purposes for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 39:** What authorized return on equity (ROE) should be approved for use in establishing TECO's revenue requirement for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 40:** What capital structure and weighted average cost of capital should be approved for use in establishing TECO's revenue requirement for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

## 2. 2025 NET OPERATING INCOME

**ISSUE 41:** Has TECO correctly calculated the revenues at current rates for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 42:** What amount of Total Operating Revenues should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 43:** What amount of O&M expense associated with Polk Unit 1 has TECO included in the 2025 projected test year? Should this amount be approved and what, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 44:** What amount of O&M expense associated with Big Bend Unit 4 has TECO included in the 2025 projected test year? Should this amount be approved and what, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 45:** What amount of generation O&M expense should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 46:** What amount of transmission O&M expense should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 47:** What amount of distribution O&M expense should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 48:** Has TECO made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?

**Fuel Retailers Position:** No Position.

**ISSUE 49:** Has TECO made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Conservation Cost Recovery Clause?



**Fuel Retailers Position:** No Position.

**ISSUE 50:** Has TECO made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

**Fuel Retailers Position:** No Position.

**ISSUE 51:** Has TECO made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

**Fuel Retailers Position:** No Position.

**ISSUE 52:** Has TECO made the appropriate test year adjustments to remove all storm hardening revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause?

**Fuel Retailers Position:** No Position.

**ISSUE 53:** What amount of salaries and benefits, including incentive compensation, should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 54:** Does TECO's pension and OPEB expense properly reflect capitalization credits in the 2025 projected test year? If not, what adjustments, if any should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 55:** What cost allocation methodologies and what amount of allocated costs and charges with TECO's affiliated companies should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 56:** What amount of Directors and Officers Liability Insurance expense for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 57:** What amount of Economic Development expense for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 58:** What amount and amortization period for TECO's rate case expense for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 59:** What amount of O&M Expense for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 60:** What amount of depreciation and dismantlement expense for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 61:** What amount of Taxes Other Than Income Taxes for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 62:** What amount of Parent Debt Adjustment is required by Rule 25-14.004, Florida Administrative Code, for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 63:** What amount of Production Tax Credits should be approved and what is the proper accounting treatment for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 64:** What treatment, amounts, and amortization period for the Production Tax Credits that were deferred in 2022-2024 should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 65:** What treatment and amount of the Investment Tax Credits pursuant to the Inflation Reduction Act should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 66:** What amount of Income Tax expense should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 67:** What amount of Net Operating Income should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

### **3. 2025 REVENUE REQUIREMENTS**

**ISSUE 68:** What revenue expansion factor and net operating income multiplier, including the appropriate elements and rates, should be approved for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 69:** What amount of annual operating revenue increase for the 2025 projected test year should be approved?

**Fuel Retailers Position:** No Position.

### **4. 2025 COST OF SERVICE AND RATES**

**ISSUE 70:** Is TECO's proposed separation of costs and revenues between the wholesale and retail jurisdictions appropriate?

**Fuel Retailers Position:** No Position.

**ISSUE 71:** What is the appropriate methodology to allocate production costs to the rate classes?

**Fuel Retailers Position:** No Position.

**ISSUE 72:** What is the appropriate methodology to allocate transmission costs to the rate classes?

**Fuel Retailers Position:** No Position.

**ISSUE 73:** What is the appropriate methodology to allocate distribution costs to the rate classes?

**Fuel Retailers Position:** No Position.

**ISSUE 74:** How should any change in the revenue requirement approved by the Commission be allocated among the customer classes?

**Fuel Retailers Position:** No Position.

**ISSUE 75:** Should the proposed modifications to the delivery voltage credit be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 76:** What are the appropriate service charges (initial connection, reconnect for nonpayment, connection of existing account, field visit, temporary overhead and underground, meter tampering)?

**Fuel Retailers Position:** No Position.

**ISSUE 77:** Should the modifications to the emergency relay power supply charge be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 78:** What are the appropriate basic service charges?

**Fuel Retailers Position:** No Position.

**ISSUE 79:** What are the appropriate demand charges?

**Fuel Retailers Position:** No Position.

**ISSUE 80:** What are the appropriate energy charges?

**Fuel Retailers Position:** No Position.

**ISSUE 81:** What are the appropriate Lighting Service rate schedule charges?

**Fuel Retailers Position:** No Position.

**ISSUE 82:** What are the appropriate Standby Services (SS-1, SS-2, SS-3) rate schedule charges?

**Fuel Retailers Position:** No Position.

**ISSUE 83:** Should the proposed modifications to the time-of-day periods be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 84:** Should the proposed modifications to the Non-Standard Meter Rider tariff (Tariff Sheet No. 3.280) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 85:** Should the proposed tariff modifications to the Budget Billing Program (Fifth Revised Tariff Sheet No. 3.020) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 86:** Should the proposed tariff modifications regarding general liability and customer responsibilities (Fifth Revised Tariff Sheet No. 5.070 and Original Tariff Sheet No. 5.081) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 87:** Should the proposed tariff modifications to Contribution in Aid of Construction (Fifth Revised Tariff Sheet No. 5.105) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 88:** Should the proposed tariff modifications to the Economic Development Rider (Third Revised Tariff Sheet Nos. 6.720, 6.725, 6.730) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 89:** Should the proposed modifications to LS-1 (Eleventh Revised Tariff Sheet No. 6.809) regarding lighting wattage variance be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 90:** Should the proposed LS-2 Monthly Rental Factors (Original Tariff Sheet No. 6.845) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 91:** Should the proposed termination factors for long-term facilities (Fifth Revised Tariff Sheet No. 7.765) be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 92:** Should the non-rate related tariff modifications be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 93:** Should the Commission give staff administrative authority to approve tariffs reflecting Commission approved rates and charges?

**Fuel Retailers Position:** Yes.

**2026 AND 2027 SUBSEQUENT YEAR ADJUSTMENTS (SYA)**

**ISSUE 94:** What are the considerations or factors that the Commission should evaluate in determining whether an SYA should be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 95:** Should the Commission approve the inclusion of TECO's proposed Solar Projects in the 2026 and 2027 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 96:** Should the Commission approve the inclusion of TECO's proposed Grid Reliability and Resilience Projects in the 2026 and 2027 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 97:** Should the Commission approve the inclusion of TECO's proposed Polk 1 Flexibility Project in the 2026 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 98:** Should the Commission approve the inclusion of TECO's proposed Energy Storage Projects in the 2026 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 99:** Should the Commission approve the inclusion of TECO's proposed Bearss Operations Center Project in the 2026 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 100:** Should the Commission approve the inclusion of TECO's proposed Corporate Headquarters Project in the 2026 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 101:** Should the Commission approve the inclusion of TECO's proposed South Tampa Resilience Project in the 2026 and 2027 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 102:** Should the Commission approve the inclusion of TECO's proposed Polk Fuel Diversity Project in the 2026 and 2027 SYA? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 103:** What overall rate of return should be used to calculate the 2026 and 2027 SYA?

**Fuel Retailers Position:** No Position.

**ISSUE 104:** Should the SYA for 2026 and 2027 reflect additional revenues due to customer growth? What, if any, adjustments should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 105:** Should the Commission approve the inclusion of TECO's proposed incremental O&M expense associated with the SYA projects in the 2026 and 2027 SYA?

**Fuel Retailers Position:** No Position.

**ISSUE 106:** Should the depreciation expense and Investment Tax Credits amortization used to calculate the proposed 2026 and 2027 SYA be adjusted to reflect the Commission's decisions on depreciation rates and ITC amortization for the 2025 projected test year?

**Fuel Retailers Position:** No Position.

**ISSUE 107:** What annual amount of incremental revenues should be approved for recovery through the 2026 and 2027 SYA?

**Fuel Retailers Position:** No Position.

**ISSUE 108:** What rate design approach should be used to develop customer rates for the 2026 and 2027 SYA?

**Fuel Retailers Position:** No Position.

**ISSUE 109:** When should the 2026 and 2027 SYA become effective?

**Fuel Retailers Position:** No Position.

**ISSUE 110:** Should TECO be required to file its proposed 2026 and 2027 SYA rates for Commission approval in September 2026 and 2027, respectively, reflecting then current billing determinants?

**Fuel Retailers Position:** No Position.

### **OTHER**

**ISSUE 111:** Should TECO's proposed Corporate Income Tax Change Provision be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 112:** Should TECO's proposed Storm Cost Recovery Provision be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 113:** Should TECO's proposed Asset Optimization Mechanism be approved, and what, if any, modifications should be made?

**Fuel Retailers Position:** No Position.

**ISSUE 114:** What are the appropriate updated Clean Energy Transition Mechanism factors and when should they become effective?

**Fuel Retailers Position:** No Position.

**ISSUE 115:** Should the proposed Senior Care Program (Original Tariff Sheet No. 3.310) and associated cost recovery be approved?

**Fuel Retailers Position:** No Position.

**ISSUE 116:** Should TECO be required to perform any studies or analysis relating to the retirement of Polk Unit 1 and/or Big Bend Unit 4, including early retirement dates, environmental compliance costs, and/or procurement of alternative resources?

**Fuel Retailers Position:** No Position.

**ISSUE 117:** What is the appropriate effective date for TECO's revised 2025 rates and charges?

**Fuel Retailers Position:** No Position.

**ISSUE 118:** Has the Commission considered TECO's performance pursuant to Sections 366.80–366.83 and 403.519, Florida Statutes, when establishing rates?

**Fuel Retailers Position:** No Position.

**ISSUE 119:** Should TECO be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

**Fuel Retailers Position:** Yes.

**ISSUE 120:** Should this docket be closed?

**Fuel Retailers Position:** Not until all actions are concluded, including any appeals.



Dated this 21<sup>st</sup> day of October 2024.

Respectfully submitted,

A handwritten signature in blue ink, consisting of stylized initials 'FR' and 'RV' intertwined, with a large loop above the 'R'.

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## CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of foregoing has been served by electronic mail to the following on this 21<sup>st</sup> day of October 2024:

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