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August 25, 2025

VIA: ELECTRONIC FILING

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 20250007-EI

Dear Mr. Teitzman:

Attached for filing in the above docket, on behalf of Tampa Electric Company, is the Prepared Direct Testimony of Byron T. Burrows Environmental Cost Recovery Clause 2026 Projections.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Attachments

cc: All Parties of Record (w/attachment)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony of Byron T. Burrows, filed on behalf of Tampa Electric Company, have been furnished by electronic mail on this 25th day of August 2025, to the following:

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A handwritten signature in blue ink that reads "Michael N. Means".

ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250007-EI

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2026 THROUGH DECEMBER 2026

TESTIMONY
OF
BYRON T. BURROWS

FILED: AUGUST 25, 2025

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

BYRON T. BURROWS

Q. Please state your name, address, occupation, and employer.

A. My name is Byron T. Burrows. My business address is 3600 Midtown Drive, Tampa, FL 33607. I am employed by Tampa Electric Company ("Tampa Electric" or "company") as Senior Director, Environmental Services Department.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Science degree in Civil Engineering from the University of South Florida in 1995. I have been a Registered Professional Engineer in the state of Florida since 1999. Prior to joining Tampa Electric, I worked in environmental consulting for sixteen years. In January 2001, I joined TECO Power Services as Manager-Environmental with primary responsibility for all power plant environmental permitting, and I have primarily worked in the areas of

1 environmental, health, and safety. In 2005, I became
2 Manager - Air Programs. My responsibilities included air
3 permitting and compliance related matters. In 2020, I was
4 promoted to my current position. My responsibilities
5 include the development and administration of the
6 company's environmental policies and goals. I am also
7 responsible for ensuring resources, procedures, and
8 programs comply with applicable environmental
9 requirements, and that rules and policies are in place,
10 function properly, and are consistently applied
11 throughout the company.

12
13 **Q.** What is the purpose of your testimony in this proceeding?
14

15 **A.** The purpose of my testimony is to demonstrate that the
16 activities for which Tampa Electric seeks cost recovery
17 through the Environmental Cost Recovery Clause ("ECRC")
18 for the January 2026 through December 2026 projection
19 period are activities related to programs previously
20 approved by the Commission for recovery through the ECRC.
21

22 **Q.** Please identify and describe the programs included for
23 expenditure recovery that you will discuss.
24

25 **A.** The programs included for expenditure recovery in this

1 filing that I will discuss, include the following
2 projects:

- 3
- 4 1) Big Bend PM Minimization and Monitoring
- 5 2) Big Bend 4 SCR
- 6 3) Big Bend Unit 3 Flue Gas Desulfurization ("FGD")
- 7 Integration
- 8 4) SO₂ Emissions Allowances
- 9 5) Big Bend Units 1 and 2 FGD
- 10 6) NPDES Annual Surveillance Fees
- 11 7) Bayside SCR Consumables
- 12 8) Clean Water Act Section 316(b) Phase II Study
- 13 9) Big Bend Unit 1 Section 316(b) Impingement Mortality
- 14 10) Bayside Section 316(b) Compliance
- 15 11) Big Bend FGD System Reliability
- 16 12) Arsenic Groundwater Standard
- 17 13) Mercury and Air Toxics Standards ("MATS")
- 18 14) Greenhouse Gas ("GHG") Reduction Program
- 19 15) Big Bend Gypsum Storage Facility
- 20 16) Coal Combustion Residuals ("CCR") Rule - Phase I and
- 21 II
- 22 17) Big Bend Effluent Limitations Guidelines ("ELG")
- 23 Rule Compliance
- 24 18) Big Bend NESHAP Subpart YYYY Compliance
- 25 19) Bayside 316(a) Thermal Variance Study

1 20) Big Bend CCR Rule Legacy Amendment Study

2
3 **Q.** Please describe the Big Bend PM Minimization and
4 Monitoring program activities and provide the estimated
5 capital and O&M expenditures for the period of January
6 2026 through December 2026.

7
8 **A.** The Commission approved the Big Bend PM Minimization and
9 Monitoring Program in Order No. PSC-2000-2104-PAA-EI,
10 issued November 6, 2000 in Docket No. 20001186-EI. In
11 that Order, the Commission found that the program met the
12 requirements for recovery through the ECRC. This program
13 includes various projects to improve precipitator
14 performance and reduce PM emissions as required by the
15 Title V Operating Permit for Big Bend Station. Tampa
16 Electric does not anticipate any capital expenditures for
17 this program during 2026; however, the O&M expenditures
18 associated with Best Operating Practice and Procedures
19 ("BOP") and Best Available Control Technology ("BACT")
20 equipment are expected to total \$69,600.

21
22 **Q.** Please describe the Big Bend Unit 4 SCR project and
23 provide estimated capital and O&M expenditures for the
24 period of January 2026 through December 2026.

1 **A.** The Commission approved the Big Bend Unit 4 SCR project
2 in Order No. PSC-2004-0986-PAA-EI, issued October 11,
3 2004 in in Docket No. 20040750-EI. The SCR project at Big
4 Bend Unit 4 encompasses the design, procurement,
5 installation, and annual O&M expenditures associated with
6 an SCR system for the generating unit. Tampa Electric
7 placed the SCR for Big Bend Unit 4 in service in May 2007.
8 Tampa Electric does not anticipate any capital
9 expenditures for this program during 2026; however, the
10 company does project \$210,777 in O&M expenditures for Big
11 Bend Unit 4 SCR in 2026. These expenses are primarily
12 associated with ammonia purchases and maintenance.

13
14 **Q.** Please describe the Big Bend Unit 3 Flue Gas
15 Desulfurization ("FGD") Integration and the Big Bend
16 Units 1 and 2 FGD programs and provide the estimated
17 capital and O&M expenditures for the period of January
18 2026 through December 2026.

19
20 **A.** The Big Bend Unit 3 FGD Integration program was approved
21 by the Commission in Docket No. 19960688-EI, Order No.
22 PSC-1996-1048-FOF-EI, issued August 14, 1996. The
23 Commission approved the Big Bend Units 1 and 2 FGD program
24 in Order No. PSC-1999-0075-FOF-EI, issued January 11,
25 1999 in Docket No. 19980693-EI. In these orders, the

1 Commission found that the programs met the requirements
2 for recovery through the ECRC. The programs were
3 implemented to meet the SO₂ emission requirements of the
4 Phase I and II Clean Air Act Amendments ("CAAA") of 1990.

5
6 The company does not anticipate any capital or O&M
7 expenditures during the period of January 2026 through
8 December 2026 for the Big Bend Unit 3 FGD Integration
9 project or the Big Bend Units 1 & 2 FGD project assets.

10
11 **Q.** What is the Gannon Thermal Discharge Study Project?

12
13 **A.** The Gannon Thermal Discharge Study was a requirement under
14 Gannon's NPDES permit to evaluate the methodology that
15 would be required to comply with Section 316(a) of the
16 Clean Water Act. Gannon Power Station was repowered and
17 renamed the H.L. Culbreath Bayside Power Station in 2003.
18 During the National Pollutant Discharge Elimination
19 System ("NPDES") permit renewal in 2022, the Florida
20 Department of Environmental Protection ("FDEP")
21 determined that Bayside should complete the Study again
22 under the new facility name. As such, the Gannon Thermal
23 Discharge Study project is replaced by and subsumed into
24 the Bayside 316(a) Thermal Variance Study Project which
25 was approved by Commission Order PSC-2024-0482-FOF-EI on

1 November 5, 2024 and any further expenses will be
2 recovered under the Bayside program on an energy basis.
3

4 **Q.** What is the Bayside 316(a) Thermal Variance Study?
5

6 **A.** Bayside 316(a) Thermal Variance Study is a thermal
7 variance study required under Bayside's new NPDES Permit
8 issued December 2022. The new permit required Tampa
9 Electric to submit a plan of study by December 2023 for
10 the completion of a new thermal study, and implementation
11 of the plan within 24 months of the FDEP's approval of
12 the plan. Tampa Electric submitted the plan of study in
13 November of 2023 and began implementing the study in May
14 of 2025. The O&M expenditures are estimated to total
15 \$100,000.
16

17 **Q.** Please describe the Bayside SCR Consumables program
18 activities and provide the estimated O&M expenditures for
19 the period of January 2026 through December 2026.
20

21 **A.** The Commission approved the Bayside SCR Consumables
22 program in Order No. PSC-2003-0469-PAA-EI, issued April
23 4, 2003 in Docket No. 20021255-EI. For the period of
24 January 2026 through December 2026, Tampa Electric
25 projects O&M expenditures associated with consumable

1 goods, primarily anhydrous ammonia, to be approximately
2 \$339,838.

3
4 **Q.** Please describe the Clean Water Act Section 316(b) Phase
5 II Study Program activities and provide the estimated O&M
6 expenditures for the period of January 2026 through
7 December 2026.

8
9 **A.** The Commission approved Tampa Electric's Clean Water Act
10 Section 316(b) ("Section 316(b)") Phase II Study program in
11 Order No. PSC-2005-0164-PAA-EI, issued February 10, 2005,
12 in Docket No. 20041300-EI. The final rule adopted under
13 Section 316(b), the Cooling Water Intake Structures
14 ("CWIS") Rule, became effective October 14, 2014. The rule
15 established requirements for CWIS at existing facilities.
16 Section 316(b) requires that the location, design,
17 construction, and capacity of CWIS reflect the best
18 technology available ("BTA") for minimizing adverse
19 environmental impacts. Tampa Electric has installed and
20 implemented measures that are necessary for compliance with
21 the impingement mortality reduction part of the rule for
22 Big Bend Unit 1 and Bayside Units 1 & 2. For Big Bend Units
23 1 & 4, Tampa Electric will complete the biological,
24 financial, and technical study elements as required by the
25 NPDES permit. Tampa Electric expects that the FDEP will

1 issue a new NPDES permit for Big Bend late August 2025.
2 These elements will ultimately be used by the regulating
3 authority to determine the necessity of cooling water
4 system retrofits for Big Bend Unit 1 and Big Bend Unit 4
5 for impingement and entrainment mortality reduction. There
6 are no anticipated O&M expenditures for this project at
7 this time.

8
9 Tampa Electric installed and commissioned traveling screens
10 at Bayside Power Station to reduce impingement mortality to
11 comply with Section 316(b). The Commission approved cost
12 recovery for this project through Order No. PSC-2021-0356-
13 PAA-EI, issued on September 15, 2021, in Docket No.
14 20210087-EI.

15
16 **Q.** Please describe the Big Bend Unit 1 Section 316(b)
17 Impingement Mortality project activities and provide the
18 estimated capital and O&M expenditures for the period of
19 January 2026 through December 2026.

20
21 **A.** The Commission approved Tampa Electric's Big Bend Unit 1
22 Section 316(b) Impingement Mortality project in Order No.
23 PSC-2018-0594-FOF-EI, issued December 20, 2018 in Docket
24 No. 20180007-EI. In that Order, the Commission found that
25 the program met the requirements for recovery through the

1 ECRC and granted Tampa Electric cost recovery for prudently
2 incurred costs. For the period of January 2026 through
3 December 2026, Tampa Electric does not anticipate any
4 capital expenditures for the Big Bend Unit 1 Section 316(b)
5 Impingement Mortality Project and the O&M expenditures are
6 estimated to be \$24,000.
7

8 **Q.** Please describe the Bayside Section 316(b) Compliance
9 project activities and provide the estimated capital and
10 O&M expenditures for the period of January 2026 through
11 December 2026.
12

13 **A.** The Bayside Section 316(b) Compliance project was approved
14 by the Commission in Docket No. 20210087-EI, Order No. PSC-
15 2018-0356-PAA-EI, issued September 15, 2021. In that order,
16 the Commission found that the program met the requirements
17 for recovery through the ECRC and granted Tampa Electric
18 cost recovery for prudently incurred costs. For the period
19 January 2026 through December 2026, Tampa Electric does not
20 anticipate any capital expenditures for the Bayside Section
21 316(b)project. Tampa Electric anticipates the O&M
22 expenditures for the Bayside Section 316(b) Compliance
23 Project to be \$367,284 in 2026.
24

25 **Q.** Please describe the Big Bend FGD System Reliability

1 program activities and provide the estimated capital
2 expenditures for the period of January 2026 through
3 December 2026.

4
5 **A.** Tampa Electric's Big Bend FGD System Reliability program
6 was approved by the Commission in Docket No. 20050958-EI,
7 Order No. PSC-2006-0602-PAA-EI, issued July 10, 2006. The
8 Commission granted approval for prudent costs associated
9 with this project. For the period of January 2026 through
10 December 2026, there are no anticipated capital
11 expenditures for this project.

12
13 **Q.** Please describe the Arsenic Groundwater Standard program
14 activities and provide the estimated O&M expenditures for
15 the period of January 2026 through December 2026.

16
17 **A.** The Commission approved the Arsenic Groundwater Standard
18 program in Order No. PSC-2006-0138-PAA-EI issued February
19 23, 2006 in Docket No. 20050683-EI. In that Order, the
20 Commission found that the program met the requirements
21 for recovery through the ECRC and granted Tampa Electric
22 cost recovery for prudently incurred costs. This
23 groundwater standard applies to Tampa Electric's Bayside,
24 Big Bend, and Polk Power Stations. Tampa Electric
25 submitted a detailed plan of study to the FDEP, which

1 requested a site wide groundwater evaluation after
2 reviewing the study. Tampa Electric submitted the results
3 of this evaluation in 2020 and a proposal for modification
4 of the site groundwater monitoring network to evaluate
5 ongoing compliance. The proposal is under review by FDEP.
6 Once FDEP completes its review, additional O&M
7 expenditures may be incurred if additional monitoring and
8 assessment are required. For the period of January 2026
9 through December 2026, there are no anticipated O&M
10 expenditures associated with the program.

11
12 **Q.** Please describe the MATS program activities.

13
14 **A.** The Commission approved the MATS program in Order No.
15 PSC-2013-0191-PAA-EI, issued May 6, 2013 in Docket No.
16 20120302-EI. In that order, the Commission found that the
17 program met the requirements for recovery through the ECRC
18 and granted Tampa Electric approval for cost recovery of
19 prudently incurred costs. Additionally, the Commission
20 granted the subsumption of the previously approved Clean
21 Air Mercury Rule (CAMR) program into the MATS program.

22
23 On February 8, 2008, the Washington D.C. Circuit Court
24 vacated EPA's rule removing power plants from the Clean
25 Air Act list of regulated sources of hazardous air

1 pollutants under Section 112. At the same time, the court
2 vacated the CAMR. On May 3, 2011, the EPA published a new
3 proposed rule for mercury and other hazardous air
4 pollutants according to the National Emissions Standards
5 for Hazardous Air Pollutants section of the Clean Air
6 Act. On February 16, 2012, the EPA published the final
7 rule for MATS. The rule revised the mercury limits and
8 provided more flexible monitoring and record keeping
9 requirements. Additionally, monitoring of acid gases and
10 particulate matter is required. Compliance with the rule
11 began on April 16, 2015. Tampa Electric is currently
12 meeting or exceeding the standards required by the MATS
13 rule for mercury, particulate matter, and acid gases at
14 Polk Power Station and Big Bend Power Station.

15
16 **Q.** Please provide MATS program estimated capital and O&M
17 expenditures for the period of January 2026 through
18 December 2026.

19
20 **A.** For the period January 2026 through December 2026, Tampa
21 Electric does not anticipate any capital expenditures
22 under the MATS program. O&M expenditures are projected to
23 total \$1,030 for testing requirements and equipment
24 maintenance.

1 **Q.** Please describe the Greenhouse Gas ("GHG") Reduction
2 program activities and provide the estimated O&M
3 expenditures for the period of January 2026 through
4 December 2026.

5
6 **A.** Tampa Electric's GHG Reduction program, which was
7 approved by the Commission in Docket No. 20090508-EI,
8 Order No. PSC-2010-0157-PAA-EI, issued March 22, 2010, is
9 a result of the EPA's GHG Mandatory Reporting Rule
10 requiring annual reporting of greenhouse gas emissions.
11 Tampa Electric was required to report greenhouse gas
12 emissions for the first time in 2011. Reporting for the
13 EPA's GHG Mandatory Reporting Rule will continue in 2026.
14 For the period January 2026 through December 2026, O&M
15 expenditures are projected to total \$21,699.

16
17 **Q.** Please describe the Big Bend Gypsum Storage Facility
18 activities and provide the estimated capital and O&M
19 expenditures for the period of January 2026 through
20 December 2026.

21
22 **A.** The Commission approved the Big Bend Gypsum Storage
23 Facility program in Order No. PSC-2012-0493-PAA-EI,
24 issued September 26, 2012 in Docket No. 20110262-EI. In
25 that Order, the Commission found that the program meets

1 the requirements for recovery through the ECRC. Tampa
2 Electric does not anticipate any capital expenditures for
3 this program in 2026; however, the company does project
4 \$289,970 in O&M expenditures for this program.

5
6 **Q.** Please describe the company's EPA CCR Rule compliance
7 activities and provide the estimated capital and O&M
8 expenditures for the period of January 2026 through
9 December 2026.

10
11 **A.** On April 17, 2015, the EPA issued a final rule to regulate
12 CCR as non-hazardous waste under Subtitle D of the
13 Resource Conservation and Recovery Act ("RCRA"). The
14 rule, which became effective on October 19, 2015, covers
15 all operational CCR disposal facilities, as well as
16 inactive impoundments which contain CCR and liquids. The
17 Big Bend Unit 4 Economizer Ash Ponds, the East Coalfield
18 Stormwater Pond (converted former slag fines pond), and
19 the North Gypsum Stackout Area are regulated under the
20 rule. The initial phase of the company's CCR compliance
21 was approved by the Commission in Docket No. 20150223-EI,
22 Order No. PSC-2016-0068-PAA-EI, issued February 9, 2016.
23 In that order, the Commission found that the CCR Rule -
24 Phase I program met the requirements for recovery through
25 the ECRC. Incremental ongoing O&M expenditures resulting

1 from the groundwater monitoring program, berm
2 inspections, and general maintenance of regulated units
3 were approved under the Order. In order to determine the
4 best option to remain in compliance with the new rule,
5 the company evaluated whether to continue operation of
6 the regulated CCR units or close them. Tampa Electric
7 chose a combination of closure and retrofit projects to
8 remain in compliance with the CCR Rule, as discussed later
9 in this section.

10
11 The Commission approved two CCR retrofit projects for
12 Tampa Electric's CCR Rule - Phase I program under Order
13 No. PSC-2016-0068-PAA-EI. These included: 1) removal of
14 remaining residual slag from the East Coalfield
15 Stormwater Runoff Pond and lining the pond to continue
16 operating it as part of the station's stormwater system;
17 and 2) installing secondary stormwater containment
18 facilities and lining drainage ditches for the North
19 Gypsum Stackout Area to make it fully compliant with the
20 rule's requirements. The Commission approved Phase II of
21 Tampa Electric's CCR Rule program in Order No. 2017-0483-
22 PAA-EI, issued December 22, 2017 in Docket No. 20170168-
23 EI. In that Order, the Commission found that the Phase II
24 program met the requirements for recovery through the
25 ECRC. That Order approved cost recovery of expenses for

1 the Economizer Ash Pond System Closure project, which
2 included removal and offsite disposal of all CCRs and
3 restoration of the area.

4
5 The Economizer Ash Pond System Closure began in the fourth
6 quarter of 2018 with initial dewatering and removal of
7 CCR for disposal. Due to the large amount of CCR in the
8 Economizer Ash Ponds that needed to be dewatered and
9 shipped to the landfill, this project continued until
10 completion in late 2021. The East Coalfield Stormwater
11 Runoff Pond (slag pond) closure and retrofit project was
12 originally scheduled to be completed in 2019 but was
13 delayed due to unusually high rainfall amounts throughout
14 that year. As a result, this project was initiated in
15 2020 and completed in early 2021, in accordance with state
16 regulatory requirements. The North Gypsum Stackout Area
17 Drainage Improvements Project was also delayed to allow
18 for finalization of the engineering and construction
19 scope details, but the final phase of the project is
20 currently underway, with completion expected in 2025.

21
22 There are no capital or O&M expenditures anticipated for
23 either CCR Rule Phase I or Phase II for 2026.

24
25 **Q.** Have there been any changes to the EPA's CCR Compliance

1 Rule?

2
3 **A.** Yes. In May 2024, EPA promulgated the CCR Rule Legacy
4 Amendment, potentially regulating certain CCR
5 impoundments or other management units not regulated
6 under the original rule. Facility evaluations are
7 required to be performed beginning in 2026 to determine
8 the rule's applicability to Big Bend Station. Tampa
9 Electric expects to incur O&M expenditures of \$45,000 in
10 2026 for the Facility Evaluation.

11
12 **Q.** Please describe Tampa Electric's ELG Rule activities,
13 both study and compliance related, and provide the
14 estimated capital and O&M expenditures for the period of
15 January 2026 through December 2026.

16
17 **A.** On November 3, 2015, the EPA published the final Steam
18 Electric Power Generating ELG Rule, with an effective date
19 of January 4, 2016. The ELG establishes limits for
20 wastewater discharges from FGD processes, fly ash, and
21 bottom ash transport water, leachate from ponds and
22 landfills containing CCR, gasification processes, and
23 flue gas mercury controls. Big Bend Station's FGD system
24 is affected by this rule. The blow-down stream from the
25 FGD system was previously sent to a physical chemical

1 treatment system to remove solids, some metals, and
2 ammonia and adjust pH prior to discharge to Tampa Bay via
3 the once through condenser cooling system water. The
4 regulating authority required compliance with ELG no
5 later than December 31, 2023.

6
7 The Commission approved Tampa Electric's Big Bend ELG Study
8 Program ("ELG Study") in Order No. PSC-2016-0248-PAA-EI,
9 issued June 28, 2016 in Docket No. 20160027-EI.

10
11 The ELG Study, which Tampa Electric completed in 2018,
12 identified viable technologies to treat the Tampa Electric
13 Big Bend Station combined effluent streams to bring the
14 streams into compliance with the more stringent
15 requirements under the ELG Rule and resulted in the
16 selection of the deep well injection solution. The
17 Commission approved the Big Bend ELG Compliance project in
18 Order No. PSC-2018-0594-FOF-EI, issued December 20, 2018 in
19 Docket No. 20180007-EI. In that order, the Commission found
20 that the program met the requirements for recovery through
21 the ECRC and granted Tampa Electric cost recovery for
22 prudently incurred costs.

23
24 For the period January 2026 through December 2026, Tampa
25 Electric does not anticipate any capital expenditures,

1 and projects \$670,000 in O&M expenditures.

2
3 **Q.** Please describe Tampa Electric's National Emission
4 Standards for Hazardous Air Pollutants ("NESHAP") Subpart
5 YYYY Compliance Project activities and provide the
6 estimated capital and O&M expenditures for the period of
7 January 2026 through December 2026.

8
9 **A.** The Commission approved Tampa Electric's Clean Air Act,
10 NESHAP Subpart YYYY Compliance Project in Order No. PSC-
11 2022-0286-PAA-EI issued on July 22, 2022, in Docket No.
12 20220055-EI. The project is required to comply with the
13 Environmental Protection Agency's ("EPA") formaldehyde
14 emission standard set for stationary, gas-fired
15 combustion turbines. For the period January 2026 through
16 December 2026, Tampa Electric does not anticipate any
17 capital expenditures. The project's O&M expenditures are
18 expected to total \$7,500 in 2026.

19
20 **Q.** Does Tampa Electric have any annual environmental costs
21 required by the Florida Administrative Code?

22
23 **A.** Yes. Tampa Electric's Big Bend, Polk, and Bayside Power
24 Stations are subject to Chapter 62-4.052, Florida
25 Administrative Code, which implements the annual regulatory

1 program surveillance fees for wastewater permits. The
2 annual estimated O&M expenditures for NPDES Annual
3 Surveillance Fees for the three generating plants for the
4 period January 2026 through December 2026 total \$35,535.

5
6 **Q.** Are there any new unapproved projects that Tampa Electric
7 will be requesting to be included in its 2026 ECRC
8 factors?

9
10 **A.** Yes. As described above, the O&M expenditures for the
11 CCR Rule Legacy Amendment Study for Big Bend Power Station
12 are expected to be \$45,000 in 2026.

13
14 **Q.** Please summarize your testimony.

15
16 **A.** I described ongoing environmental compliance requirements
17 of the Clean Air Act, Title V Operating permit (0570039-
18 155-AV) for the Big Bend Station. I described the progress
19 Tampa Electric has made to achieve the more stringent
20 environmental standards. Big Bend 1-3 retired assets, the
21 balances of which were transferred to the company's CETM
22 in 2022 and 2023 upon retirement, have been excluded from
23 this clause in accordance with the company's 2021
24 Settlement Agreement. I identified estimated costs, by
25 project, which the company expects to incur in 2026.

1 Additionally, my testimony identified additional projects
2 that are required for Tampa Electric to meet environmental
3 requirements, and I provided the associated 2026
4 activities and projected expenditures.

5
6 **Q.** Does this conclude your direct testimony?

7
8 **A.** Yes, it does.