

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.

DOCKET NO. 20240026-EI

In re: Petition for approval of 2023 depreciation and dismantlement study, by Tampa Electric Company.

DOCKET NO. 20230139-EI

In re: Petition to implement 2024 generation base rate adjustment provisions in paragraph 4 of the 2021 stipulation and settlement agreement, by Tampa Electric Company.

DOCKET NO. 20230090-EI

DATED: July 22, 2024

COMMISSION STAFF’S PREHEARING STATEMENT

Pursuant to Order No. PSC-2024-0096-PCO-EI, filed April 16, 2024, the Staff of the Florida Public Service Commission (Commission Staff) files its Prehearing Statement.

1. All Known Witnesses

Witness	Subject Matter	Issue #
<b>Direct</b>		
Tomer Kopelovich	Staff Audit Report	1-3
Angela L. Calhoun	Customer Complaints	4

2. All Known Exhibits

Witness	Proffered By	Exhibit No.	Description	Issue #
<b>Direct</b>				
Tomer Kopelovich	Commission Staff	TK-1	Revised Auditor’s Report	1-3
Angela L. Calhoun	Commission Staff	ALC-1	List of Service Complaints	4
Angela L. Calhoun	Commission	ALC-2	List of Billing Complaints	4

	Staff		(amended pages)	
Angela L. Calhoun	Commission Staff	ALC-3	List of Warm Transfers	4

3. Staff’s Statement of Basic Position

Staff’s positions are preliminary and based on materials filed by the Parties and on discovery. The preliminary positions are offered to assist the Parties in preparing for the hearing. Commission Staff’s final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

4. Commission Staff’s Position on the Issues

**2025 TEST PERIOD AND FORECASTING**

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**QUALITY OF SERVICE**

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

**POSITION:** No position at this time.

**DEPRECIATION AND DISMANTLEMENT STUDY**

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**ISSUE 12:** What, if any, corrective dismantlement reserve measures should be approved?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

### **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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

### **2025 NET OPERATING INCOME**

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.



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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

### **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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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)?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.



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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

**OTHER**

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

**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?

**POSITION:** No position at this time.

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

**POSITION:** No position at this time.

### **CONTESTED ISSUES**

**ISSUE SC-2:** Should TECO recover O&M expense associated with keeping integrated gasification, steam turbine, and/or heat recovery steam generator components at Polk Unit 1 in long-term standby, and what adjustments should be made?

**POSITION:** The subject matter and positions on this issue are related to Issue 43 and can be addressed there.

**ISSUE SC-5:** Should TECO recover O&M expense associated with injecting wastewater into deep wells at Polk Unit 1 and Big Bend Unit 4, and what adjustments should be made?

**POSITION:** The subject matter and positions on this issue are related to Issue 43 and Issue 44 and can be addressed there.

**ISSUE SC-6:** Should TECO recover any O&M expense associated with coal or petcoke combustion at Polk Unit 1 and/or Big Bend Unit 4, and what adjustments should be made?

**POSITION:** The subject matter and positions on this issue are related to Issue 43 and Issue 44 and can be addressed there.

**ISSUE SC-12:** Should TECO be required to apply for the U.S. Department of Energy's Energy Infrastructure Reinvestment Program for Polk Unit 1 and/or Big Bend Unit 4?

**POSITION:** The subject matter and positions on this issue are related to Issue 43 and Issue 44 and can be addressed there.

**ISSUE SC-13:** Should TECO be required to cease all coal combustion at Polk Unit 1 by 2024 and Big Bend Unit 4 by 2025?

**POSITION:** The subject matter and positions on this issue are related to Issue 43 and Issue 44 and can be addressed there.

**ISSUE OPC-1:** What considerations should the Commission give the affordability of customer bills in this proceeding?

**POSITION:** The Commission does not have legal authority from the Florida Legislature to consider the affordability of customer bills. The Commission can, and does, consider whether the costs incurred by electric utilities are reasonable.

**ISSUE OPC-2:** What impact will TECO's rate increase have on rate payers?

**POSITION:** This issue references legal standards in Chapter 366, Florida Statutes, and Chapter 25-6, Florida Administrative Code, and thus already permeates the issues in this proceeding. By making rulings and findings on all 120 Issues, the Commission determines the rate impact on customers.

**ISSUE OPC-3:** Should TECO continue to operate as the de facto centralized service provider, and if so, what additional measures should be taken, if any, to facilitate its operation as the centralized service provider?

**POSITION:** The subject matter and positions on this issue are directly related to Issue 55 and can be addressed there.

5. Stipulated Issues

None.

6. Pending Motions

Commission Staff's Motion for Leave to Amend Exhibit.

7. Pending Confidentiality Claims or Requests

None.

8. Objections to Witness Qualifications as an Expert

None.

9. Requests for Sequestration of Witnesses

None.

10. Compliance with Order No. PSC-2024-0096-PCO-EI

Commission Staff has complied with all requirements of the Order Establishing Procedure and Consolidating Dockets.

Respectfully submitted this 22nd day of July, 2024.

/s/ Carlos Marquez

Carlos M. Marquez II, Esq.  
Senior Attorney, Office of the General Counsel  
Fla. Bar. No. 0125429  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850  
Telephone: (850) 413-6212  
Primary E-mail: CMarquez@PSC.state.fl.us  
Secondary E-mail: discovery-gcl@psc.state.fl.us

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.

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In re: Petition for approval of 2023 depreciation and dismantlement study, by Tampa Electric Company.

DOCKET NO. 20230139-EI

In re: Petition to implement 2024 generation base rate adjustment provisions in paragraph 4 of the 2021 stipulation and settlement agreement, by Tampa Electric Company.

DOCKET NO. 20230090-EI

DATED: July 23, 2024

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that Commission Staff's Prehearing Statement was filed with the Office of Commission Clerk on July 23, 2024, and that a true copy was furnished to the following by electronic mail on the 22nd day of July, 2024:

J. Jeffry Wahlen  
Malcolm Means  
Virginia Ponder  
Ausley Law Firm  
Post Office Box 391  
Tallahassee, Florida 32302  
[jwahlen@ausley.com](mailto:jwahlen@ausley.com)  
[mmeans@ausley.com](mailto:mmeans@ausley.com)  
[vponder@ausley.com](mailto:vponder@ausley.com)

Ms. Paula K. Brown  
Tampa Electric Company  
Post Office Box 111  
Tampa, Florida 33601  
[regdept@tecoenergy.com](mailto:regdept@tecoenergy.com)

Walt Trierweiler  
Patricia A. Christensen  
Octavio Ponce  
Charles J. Rehwinkel  
Mary A. Wessling  
Austin Watrous  
Office of Public Counsel  
111 W. Madison Street, Room 812  
Tallahassee, Florida 32399  
[Trierweiler.Walt@leg.state.fl.us](mailto:Trierweiler.Walt@leg.state.fl.us)  
[Christensen.Patty@leg.state.fl.us](mailto:Christensen.Patty@leg.state.fl.us)  
[Ponce.Octavio@leg.state.fl.us](mailto:Ponce.Octavio@leg.state.fl.us)  
[Rehwinkel.Charles@leg.state.fl.us](mailto:Rehwinkel.Charles@leg.state.fl.us)  
[Wessling.Mary@leg.state.fl.us](mailto:Wessling.Mary@leg.state.fl.us)  
[Watrous.Austin@leg.state.fl.us](mailto:Watrous.Austin@leg.state.fl.us)

Jon C. Moyle, Jr.  
Karen A. Putnal  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
Tallahassee, FL 32301  
[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)  
[kputnal@moylelaw.com](mailto:kputnal@moylelaw.com)

Sari Amiel  
Sierra Club  
50 F St. NW, Eighth Floor  
Washington, DC 20001  
[Sari.amiel@sierraclub.org](mailto:Sari.amiel@sierraclub.org)

Robert Scheffel Wright  
John T. LaVia, III  
Gardner, Bist, Bowden, Dee, LaVia,  
Wright, Perry & Harper, P.A.  
1300 Thomaswood Drive  
Tallahassee, FL 32308  
[schef@gbwlegal.com](mailto:schef@gbwlegal.com)  
[jlavia@gbwlegal.com](mailto:jlavia@gbwlegal.com)

Bradley Marshall  
Jordan Luebke  
Earthjustice  
111 S. Martin Luther King Jr. Blvd.  
Tallahassee, FL 32301  
[bmarshall@earthjustice.org](mailto:bmarshall@earthjustice.org)  
[jluebke@earthjustice.org](mailto:jluebke@earthjustice.org)

Hema Lochan  
Earthjustice  
48 Wall St., 15<sup>th</sup> Floor  
New York, NY 10005  
[hlochan@earthjustice.org](mailto:hlochan@earthjustice.org)  
[flcaseupdates@earthjustice.org](mailto:flcaseupdates@earthjustice.org)

Nihal Shrinath  
2101 Webster Street, Suite 1300  
Oakland, CA 94612  
[Nihal.shrinath@sierraclub.org](mailto:Nihal.shrinath@sierraclub.org)

Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399  
[Discovery-gcl@psc.state.fl.us](mailto:Discovery-gcl@psc.state.fl.us)

Leslie R. Newton  
Ashley N. George  
Thomas A. Jernigan  
Ebony M. Payton  
139 Barnes Drive, Suite 1  
Tyndall Air Force Base, FL 32403  
[Leslie.newton.1@us.af.mil](mailto:Leslie.newton.1@us.af.mil)  
[Ashley.george.4@us.af.mil](mailto:Ashley.george.4@us.af.mil)  
[Thomas.jernigan.3@us.af.mil](mailto:Thomas.jernigan.3@us.af.mil)  
[Ebony.payton.ctr@us.af.mil](mailto:Ebony.payton.ctr@us.af.mil)

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

/s/ Carlos Marquez

Carlos M. Marquez II, Esq.  
Senior Attorney, Office of the General Counsel  
Fla. Bar. No. 0125429  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850  
Telephone: (850) 413-6212  
Primary E-mail: [CMarquez@PSC.state.fl.us](mailto:CMarquez@PSC.state.fl.us)  
Secondary E-mail: [discovery-gcl@psc.state.fl.us](mailto:discovery-gcl@psc.state.fl.us)