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April 20, 2026

BY E-FILING

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

Re: Docket No. 20260026-GU – Application for Rate Increase by Florida City Gas.

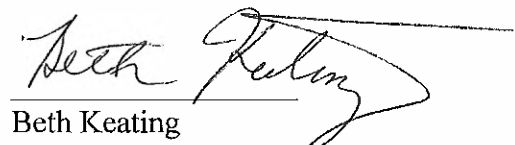
Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Direct Testimony of Abhijit Bhatwadekar, as well as his Exhibit AB-1.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

(Document 10 of 27)

Sincerely,



Beth Keating
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Docket No. 20260026-GU: Petition for rate increase by Florida City Gas

Prepared Direct Testimony of Abhijit Bhatwadekar

Date of Filing: April 20, 2026

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1 **I. Introduction**

2 **Q. Please state your name, occupation, and business address.**

3 A. My name is Abhijit Bhatwadekar and my business address is 208 Wildlight Ave,
4 Yulee, FL 32097.

5 **Q. By whom are you employed and in what capacity?**

6 A. I have been employed by Chesapeake Utilities Corporation as Senior Vice President
7 and Chief Technology and Administrative Officer (CTAO) since April 2026. I started
8 my employment with Chesapeake Utilities in June 2025. In my current capacity, I am
9 responsible for leading the Information Technology (“IT”) team, Customer Operations
10 and Experience, and Supply Chain teams as part of a Shared Services organization.
11 My role includes development and implementation of the strategy for supporting and
12 enhancing our technology platforms, including corporate network, telephony,
13 computing infrastructure, business systems and applications, corporate and
14 cybersecurity, facilities management, supply chain, and customer operations for all
15 businesses under the Chesapeake umbrella, including Florida City Gas.

16 **Q. Please describe the scope of your responsibilities.**

17 A. The CTAO function team is staffed by approximately 240 full-time employees (FTEs).
18 Out of the 240, approximately 55 are in IT and are responsible for the holistic,
19 complete support of 1,300+ employees, multiple contractors, and all functions and
20 business units at Chesapeake Utilities Corporation across multiple physical sites. The
21 key responsibilities of the IT function include ensuring a reliable, available, and secure
22 communication network, maintaining customer data security, enabling data analytics
23 tools and services, and supporting business applications across all corporate functions

1 including, but not limited to, billing, financial systems, work order management,
2 human resource information systems, geographic information systems, outage
3 management, email, and office productivity tools.

4 Approximately 180 FTEs belong to the customer operations team which is responsible
5 for various customer functions including meter services, customer revenue, customer
6 care and resolutions, emergency response teams, customer strategy and excellence,
7 and customer programs and engagement. The goal of these FTEs is to provide
8 excellent support and experience to our customers across the nine states that we serve.

9 Approximately six FTEs are responsible for supply chain functions which include
10 vendor contracts, maintenance, invoicing and purchasing, warehouse and inventory
11 management and fleet management functions.

12 **Q. Please describe your educational background and professional experience.**

13 A. I have over 25 years of IT experience in a variety of industries – financial, insurance,
14 market research and utilities. Prior to joining Chesapeake Utilities Corporation, I held
15 the position of VP, Data Analytics and Customer Experience, at PPL Corporation, a
16 Fortune 500 company providing electric and natural gas services to 3.5 million
17 customers in Pennsylvania, Kentucky, and Rhode Island territories. My prior
18 experience includes senior technology and operational leadership roles at Gallagher,
19 Nielsen, and Wachovia Securities (now Wells Fargo), which are all Fortune 500
20 companies.

21 I hold a Bachelor of Engineering degree in Electronics from the University of Mumbai,
22 India (1996) and two master's degrees (MBA and MS, in Applied Computer Science)

1 from Illinois State University (2000). In addition, I completed the Business Analytics
2 program from Harvard University in 2023.

3 **Q. Have you filed testimony before the Florida Public Service Commission in prior**
4 **cases?**

5 A. No. I have not.

6 **Q. How will you refer to the Company?**

7 A. When referring to the Florida City Gas, I will refer to it as “FCG” or the “Company.”
8 When referring to Chesapeake Utilities Corporation, the parent company, I will refer
9 to it as “Chesapeake” or “CUC.”

10

11 **II. Purpose of Testimony**

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

13 A. My testimony will discuss the following topics:

- 14 • Technology investments made within CUC to support all jurisdictions
15 (including FCG);
16 • Planned new technology investments; and
17 • Continued investments in Cybersecurity to refine its maturity.

18 **Q. Are you sponsoring any MFRs in this case?**

19 A. Yes. I have attached as Exhibit AB-1 a list of Minimum Filing Requirements that I co-
20 sponsored.

21

1 **III. IT Service Levels**

2 **Q. Please provide an overview of the changes in IT that Chesapeake has**
3 **implemented in recent years to the benefit of the Company's customers.**

4 A. One of the core strategies outlined in our vision is to continuously transform our
5 business operations to improve our operational expense profile. By investing in robust
6 industry standard technology platforms and technologies, we would improve internal
7 process efficiency, lower our operating expenses and improve affordability for
8 customers in the long run. With the ever-evolving technological landscape and
9 changing needs of our businesses, CUC has made focused investments in technology
10 to support this strategy. As mentioned in Witness Galtman's testimony, one of
11 Chesapeake's technology investments has been in our Enterprise Resource Planning
12 (ERP) system. That investment along with investments in several key technology
13 platforms such as Microsoft, ServiceNow, and CrowdStrike are being made to ensure
14 key financial, customer and internal systems are maintained securely and reliably.
15 These partnerships with major technology players have strengthened our internal
16 technology infrastructure to match industry standards. In addition, several network,
17 infrastructure, and cybersecurity investments have been made to harden our networks
18 and make our systems more secure.

19 In support of ERP transformation and other technology investments, IT recently
20 revised its operating model to better align our approach to technology with the
21 Company's stated business transformation goal. This operating model redesign was
22 completed in October 2025 after performing an external assessment by a top-tier
23 management consulting firm that benchmarked our IT staff, spend, and operating

1 structures against the industry standard. The revised operating structure will enable
2 better monitoring of IT projects and status and provide a better-defined structure that
3 aligns with our overall business transformation and corporate structure. IT has also
4 increased its staffing to ensure expertise in key areas of architecture, data analytics,
5 security, application development and infrastructure to meet the increasing demands
6 of business transformation objectives.

7 Since its acquisition in December 2023, FCG has benefited significantly from CUC's
8 enhanced IT infrastructure, which has enabled FCG to provide better customer access
9 through: (1) its enhanced website and customer portal; (2) more secure customer
10 billing and enhanced protections for customer personal information; (3) deployment
11 of technology like upgraded network infrastructure, sophisticated collaboration tools,
12 and end-point equipment to enable employees to work more securely and efficiently,
13 which, among other things, provided necessary flexibility and resilience in operations
14 during regular and storm seasons; (4) implementation of a customer billing system,
15 field and work order compliance management system by using SAP, a leading
16 enterprise software company and leading provider of enterprise resource planning
17 solutions; and (5) an enterprise-wide Safety Data Management System, which helps
18 FCG track safety incidents so that it can identify potential areas for improvement in
19 safety standards. In addition, CUC's technology enhancements have ensured that FCG
20 has the most accurate and timely financial information available as necessary for
21 strategic planning and critical business decisions.

22 The technology landscape continues to evolve at a rapid pace to keep up with
23 continually changing customer, employee, and stakeholder expectations. The

1 availability, reliability, and performance of our technology infrastructure is key to the
2 regular operations of all of CUC's business units and also key to our ability to address
3 emergency events, as well.

4

5 **IV. Technology Advancements**

6 **Q. What are some of the areas in which Chesapeake has deployed newer, advanced**
7 **technologies and applications?**

8 A. CUC is continuously investigating new ways to incorporate the power of data and
9 communications technology to improve services and increase efficiency for our
10 customers. Since 2023, the key technology developments impacting CUC and its
11 businesses have involved (1) the expansion of mobile computing, especially for
12 frontline workers such as field service operations and customer service agents, (2)
13 network upgrades, (3) enhanced social media including an expanded number of
14 platforms, (4) predictive analytics, and (5) hyper-converged infrastructure. In addition,
15 our bandwidth requirements on wireless and wide area networks have increased to
16 keep up with the upgrades in our capabilities and tools. Over the past year, we have
17 made deliberate investments to strengthen our technology foundation and position the
18 organization for long-term success. These initiatives were driven by the need to
19 address escalating security threats, enable secure remote access, and improve
20 collaboration across a distributed workforce.

21 Cybersecurity is critically important for data and information security as well as
22 operational reliability. Threat actors include, among others, nation states, organized
23 criminals driven by profit motive, as well as opportunistic attackers. The goals of the

1 threat actors can include extortion through threat of data infiltration or ransomware
2 and interrupting operations through attacking the network and computing
3 infrastructure by deleting data or by conducting “denial of service” attacks. As I
4 discuss later in my testimony, these threats are very real and present significant risk
5 not only to the Corporation as a whole, but to our customers as well. Defending against
6 this threat requires a complete toolkit, necessitating investments in tools, personnel,
7 training, and implementation of best practices. Critical tools include email filters,
8 firewalls, intrusion detection and prevention systems, end point protection, a modern
9 remote access infrastructure, security infrastructure including dark web monitoring,
10 denial of service (DoS) prevention, threat intelligence protection, a security and
11 information management system and many others. CUC has made and continues to
12 make prudent investments in all these areas.

13 After the FCG acquisition, we migrated to a Cloud-based call center platform called
14 Five9, which manages inbound and outbound calls in customer care, provides
15 automated workflows and other capabilities. This eliminated the use of Avaya (FCG’s
16 platform) from our standard enterprise call center platform. Additionally, we have
17 upgraded the Itron meter data management system and the software used to keep the
18 system current. This upgrade was a critical component for FCG to complete its
19 monthly meter readings.

20 As part of the planned efforts for 2026 and 2027, we are working on standardizing our
21 customer bill presentment, mailing and payment options for our customers through a
22 standard service via Paymentus. Paymentus is an industry standard solution and will
23 offer customers the additional convenience of digital bill payment methods such as

1 Apple and Google Pay in addition to the traditional payment methods. We are working
2 on an interactive voice assistant to help customers navigate our call system which will
3 provide a better digital experience and lower resolution times.

4 CUC is currently planning additional upgrades, including (but not limited to)
5 upgrading our network switches, firewalls, and wireless infrastructure, as well as
6 establishing enterprise-wide visibility through telemetry. This will significantly
7 improve our network resiliency.

8 CUC is also planning on investing in KorTerra, a software platform that centralizes 811
9 Ticket Management by creating a repository of visual evidence to reduce risk and
10 organizational liability. This will help strengthen our risk and damage prevention
11 posture through consolidated reporting and analytics.

12 **Q. Would you please discuss some of the technology investments made to keep up
13 with the increased expectations of customers?**

14 A. Absolutely. In addition to the capabilities described in the previous answer, we have
15 made technology investments to ensure our customer service and field operations
16 personnel can work efficiently to support our customers and protect customer
17 information. Our Customer Service and Field Operations departments are especially
18 dependent on high-speed communication and access to information and data, so it is
19 imperative that we keep up with technology.

20 (1) We implemented next-generation firewall technology to combat increasingly
21 sophisticated cybersecurity adversaries. This upgrade provides a stronger, more
22 adaptive defense against external threats and ensures compliance with evolving
23 cybersecurity standards.

1 (2) We also introduced a modern VPN solution through Zscaler, embracing a zero-
2 trust model. This approach significantly enhances our security posture by verifying
3 every connection, while also delivering a seamless experience for employees working
4 remotely. It reduces risk and supports the flexibility an efficient workforce demands.

5 (3) Another investment CUC has made to the benefit of FCG is a Tier 3 data center.
6 A Tier 3 data center is designed to provide a higher uptime and redundancy for critical
7 components of CUC's corporate network. This data center is physically maintained
8 behind several layers of limited access doorway, next to a control room that is staffed
9 24 hours per day, seven days a week, all year, with camera access to monitor the room.
10 This includes redundant climate control, uninterrupted power supply, an on-site
11 backup generator, locked cabinets, and multipath data access redundancy. We
12 enhanced our core server infrastructure in the data center by upgrading it to the Dell-
13 EMC VxRail hyper-converged appliance, which is the next generation of virtualized
14 server environment. This upgrade provides a higher level of reliability, uptime, and
15 scalability of the server infrastructure. This upgrade also supports the growing data
16 volumes required for our existing and growing customer base and is critical to continue
17 providing reliable services.

18 (4) Additionally, we set up a disaster recovery and co-location site with a third-party
19 vendor, TierPoint, who is a leading data center provider. This site is essential to
20 providing operational continuity at a backup site in the event of a failure of our primary
21 data center. This alternative physical site ensures that our core and critical applications,
22 such as dispatch systems, will continue to operate in an emergency.

1 (5) For further protection, FCG implemented a data replication service called Zerto.
2 This system ensures that our customer and operational data is protected in the event of
3 data loss resulting from catastrophic events, such as a malicious ransomware attack.

4 **Q. Would you please discuss the changes that CUC has made, since FCG's last rate**
5 **case, as it relates to FCG's Customer Information System ("CIS")?**

6 A. Since the last rate case, the existing CIS ("Starnik") for FCG was migrated to a highly
7 secure One Customer Experience (1CX) platform by SAP. The new SAP-based CIS
8 is hosted on Microsoft infrastructure with high availability and robust security, which
9 enables seamless integration with advanced applications, provides scalable
10 architecture to support growth and organizational agility, enhances security and
11 compliance through robust protocols, facilitates cloud adoption, and reduces training
12 complexity. It positions us to leverage cutting-edge technologies and industry best
13 practices. Transitioning to 1CX ensures operational resilience, customer satisfaction,
14 and regulatory compliance. It is a critical step toward safeguarding our organization's
15 efficiency, security, and competitiveness in an evolving technological landscape.

16 This new SAP system brings many benefits, including enhanced customer experience
17 by streamlining interactions and ensuring seamless service delivery. Customer
18 experience is further bolstered by the implementation of a new customer portal,
19 making it easier for customers to access information and services.

20 We have also implemented a modern field service management solution to improve
21 the effectiveness of our field service operations, including the ability for our field
22 service technicians to process work orders on Company mobile devices. The SAP

1 solution enables better scheduling, real-time updates, and more efficient resource
2 allocation, resulting in quicker and more reliable service for our customers.

3 As I mentioned earlier, with cybersecurity threats becoming increasingly
4 sophisticated, it is imperative to safeguard our customer data. A modern billing system
5 based on SAP cloud architecture brings numerous enhancements that include
6 improved security, comprehensive logging and controls and advanced functionalities
7 designed to elevate customer experience. These features not only streamline
8 operations but also lay the groundwork for a more sophisticated and responsive
9 customer service framework in the future. The SAP solution incorporates state-of-the-
10 art security measures to protect sensitive customer information and critical assets and
11 to ensure compliance with industry standards and regulations. In addition to enhancing
12 security, SAP provides robust data management capabilities, ensuring the integrity and
13 confidentiality of customer information. This builds greater trust and confidence
14 among our customers. This is a significant investment that benefits our customers and
15 establishes a solid IT customer platform for CUC's future. By adopting the latest
16 technology standards, we are not only addressing current challenges but also
17 positioning ourselves for long-term success. SAP's product is a modern platform that
18 includes logging and auditing, improved data security, and allows us to build future
19 capabilities. The new system was adopted for FCG in April 2025.

20 **Q. Why was this migration necessary?**

21 A. Even though it was implemented in June 2020, FCG's legacy system, Starnik, had
22 already reached a point where its limitations significantly impacted operational
23 efficiency, security, and scalability. Technology becomes outdated quickly and

1 maintaining the outdated Starnik technology made it difficult to find and retain trained
2 technical staff, directly affecting our ability to troubleshoot, upgrade, and enhance the
3 software. Connecting the current system with modern call center applications was
4 complex and resource-intensive, and scalability issues restricted our ability to onboard
5 new customers or adapt to organizational changes efficiently. We could not leverage
6 the latest innovations or implement industry best practices, putting us at a competitive
7 disadvantage. The outdated system posed significant threats to data protection,
8 downgrade protocols, and disaster recovery measures. Moving to the 1CX platform
9 was not just a modernization effort—it was a necessity.

10 The additional costs for the CIS implementation are consistent with the industry
11 benchmarks. The old legacy platform has lower operating costs but is inflexible and
12 has limited features. As such, it brought associated risks with reliability, inflexibility,
13 and challenges with data security. Retaining the legacy platform, therefore, would
14 have led to higher costs in the future. The FCG CIS migration project was delivered
15 on time and within the projected budget and included conversion of field and work
16 order management systems. Chesapeake received the mid-size utility of the year award
17 at the SAP America's for Utilities Conference for the successful rollout of the 1CX
18 platform in 2024.

19 **Q. Has CUC included any new initiatives to upgrade the Company's system?**

20 A. Yes. Our technology investment strategy is centered around the business
21 transformation as mentioned earlier. As part of the business transformation goals,
22 CUC is working on enhancing customer and employee experience, operations service
23 excellence and improving our digital technology landscape. Below are key initiatives.

1 (1) CUC is improving core financial, human resources, administrative and operational
2 processes through an enterprise-wide Enterprise Resource Planning (ERP) system that
3 will integrate with the new CIS system. This will replace the outdated, difficult-to-
4 support platforms that are difficult to maintain and pose potential security risks in an
5 ever-changing technology landscape. The new ERP system will be built from SAP and
6 will integrate and streamline our core finance and general ledger accounting system,
7 construction and project management, asset management, and procurement processes
8 as mentioned in Witness Galtman's testimony. This system will also modernize our
9 human resources and employee management systems. Beyond operational
10 efficiencies, this investment is expected to optimize workforce needs, enhance
11 productivity, improve customer and employee safety and reduce future operating
12 costs.

13 (2) CUC is enhancing and upgrading its data analytics through an initiative named
14 project Insight. Project Insight is a transformative analytics initiative designed to move
15 Chesapeake away from static, spreadsheet-heavy reporting toward a modern, scalable,
16 self-service data and analytics platform by leveraging analytics tools from SAP,
17 Microsoft PowerBI and Databricks. This program will enable the organization to
18 leverage data in more specific and meaningful ways, supporting prompt and informed
19 decision-making across all business functions. It will streamline data access and
20 analysis, improving operational efficiency and consistency across the enterprise. By
21 providing powerful self-service capabilities, the platform empowers users to access
22 the most relevant data quickly, enhancing transparency and reducing dependency on
23 manual reporting. Project Insight will enable informed, data-driven decisions,

1 strengthen data governance, and deliver a competitive advantage through advanced
2 analytics capabilities to better serve our customers, employees and enhance our
3 operations.

4 (3) CUC is also redefining IT Service Management infrastructure with an industry
5 standard platform called Service Now. This investment will bolster our asset discovery
6 capabilities, streamline patch management, and strengthen overall IT controls,
7 ultimately enhancing our customer service quality.

8 These initiatives form the core of our technology modernization program and are
9 designed to fortify our security posture, increase operational efficiency, and deliver
10 reliable service to our customers.

11

12 **V. Cybersecurity**

13 **Q. Would you provide some background on the cybersecurity risk?**

14 A. Yes. Cybersecurity has emerged as a significant concern that can adversely impact all
15 organizations and industries. The energy sector has seen volatility across three areas -
16 (1) Ransomware has become a commercial business for threat actors, with double
17 extortion tactics now being used against organizations. In a double extortion attack,
18 the victim's sensitive data is exfiltrated in addition to encrypting the data to give the
19 attacker additional leverage. According to a report by SonicWALL, a leading provider
20 of firewall and next generation cybersecurity solutions, ransomware was up 259% in
21 2024 compared to the prior year.¹

¹ <https://www.sonicwall.com/resources/white-papers/2025-sonicwall-cyber-threat-report>

1 The impact of ransomware is also getting costlier, with the average remediation costs
2 approaching \$2.8 million in 2024, as per a report by SOPHOS, a British security
3 software and hardware company.² Threat actors have become more sophisticated,
4 better funded and their numbers have grown.

5 Affiliate programs, also called Ransomware as A Service, involving cybercriminal
6 organizations and syndicates, carry out targeted attacks against organizations
7 frequently, as seen in the Colonial Pipeline ransomware attack in 2021.³

8 (2) Initial Access Broker is a cybercriminal who specializes in breaking into
9 organizations and then selling that access to other threat actors – usually ransomware
10 groups. CrowdStrike’s Global Threat Report⁴ noted a 50% increase in Access Broker
11 activity compared to 2023. Access Brokers provide an accelerated means of access to
12 an organization for both cybercriminals and Nation State actors.

13 (3) Advanced Threat Actors spend significant amounts of time and resources
14 dissecting and eventually infiltrating their target, sometimes even going as far as
15 writing custom malware for the software used by the target organization. The 2024
16 CrowdStrike Global Threat Report⁴ noted a 150% increase in China-Nexus intrusions
17 across all industries, compared to 2023. An incident occurred with the 2020 Solarigate
18 attack in which nation-state threat actors installed malware on SolarWinds software
19 that was then passed to SolarWinds’ infrastructure management customers around the
20 world. In addition, the so-called “dark web” has become the primary location where

² [sophos-state-of-ransomware-2025.pdf](https://www.sophos.com/newsroom/articles/2024/07/24/sophos-state-of-ransomware-2025.pdf)

³ <https://www.tsa.gov/news/press/testimony/2021/07/27/pipeline-cybersecurity-protecting-critical-infrastructure>

⁴ <https://go.crowdstrike.com/rs/281-OBQ-266/images/CrowdStrikeGlobalThreatReport2025.pdf?version=0>

1 criminal organizations sell stolen corporate information, personally identifiable
2 information, or zero-day exploits to be used in future attacks -- all under the cover of
3 anonymity. The number and type of threat actors continue to increase. A strong and
4 prudent cybersecurity posture is essential to ensure operational reliability and
5 resilience to serve our customers.

6 **Q. Has the Company made any changes in its systems regarding cybersecurity?**

7 A. Yes. The three basic tenets of cybersecurity are confidentiality, integrity and
8 availability. We have made prudent investments around these tenets to strengthen our
9 IT technology foundation including investments in data centers, core server
10 infrastructure, and upgraded data networks. Cybersecurity concerns require
11 investments that are incremental to foundational investments. We follow industry
12 recognized frameworks including National Institute of Standards and Technology
13 Cybersecurity Framework (NIST CSF) and have made investments in technology and
14 tools, personnel, policies, employee education, monitoring, and vulnerability
15 management. These are listed below.

16 (1) CrowdStrike Endpoint Detection and Response which provides real time
17 behavioral protection;

18 (2) Proofpoint Email Protection which defends against email-based attacks, including
19 phishing, ransomware, and business email compromise attacks;

20 (3) Enterprise vulnerability management solutions which help identify and prioritize
21 remediation of system weaknesses;

22 (4) Intrusion Prevention Sensors that monitor the environment for malicious behavior;
23 and

1 (5) Continuous external posturing monitoring via Shodan Enterprise. Shodan
2 monitors all our public facing infrastructure and provides alert monitoring if someone
3 inadvertently tries to access our infrastructure.

4 **Q. What other steps has Chesapeake taken to improve its cybersecurity**
5 **environment?**

6 A. We invested in the following key areas:

7 (1) Threat Intelligence and Brand Monitoring to detect impersonation,
8 credential harvesting and targeted threat activity specific to the energy sector;

9 (2) Procurement of an enterprise Security Information and Event Management
10 Solution (SIEM) to centralize log collection, correlation and enable alerting across the
11 Company's IT space;

12 (3) Transitioned from legacy VPN technology to Zero Trust Network Access
13 using Zscaler, reducing the attack surface and improving remote access security; as
14 mentioned on Page 11.

15 (4) Implementation of aggressive phishing education and simulation
16 campaigns;

17 (5) Establishment of an offensive security program, including Threat Hunting
18 and Threat Modeling, allowing the organization to proactively identify and address
19 emerging risks; and

20 (6) Investments in CrowdStrike AI assistance ("Charlotte") supporting
21 accelerated analysis and threat investigation. This AI assistance tool can work with a
22 cybersecurity team in a conversational (Q&A) manner to help with analysis as opposed
23 to having the cybersecurity team search and read investigation material.

1 We have also created a Cybersecurity team, staffed with multiple analysts who
2 maintain “eyes on” the environment. CUC has also taken the following steps to further
3 secure the environment:

- 4 • Formed a Critical Incident Response Team as a key part of our governance.
- 5 • Deployed key technology such as email gateway and data loss prevention,
6 which secures sensitive information to provide industry leading protection.
- 7 • Procured endpoint detection and response technology to provide crucial
8 visibility into what traverses our environment.
- 9 • Engaged an industry leading company to engage in managed detection and
10 response. Managed detection and response (MDR) is an outsourced service
11 that provides organizations with threat hunting services and responds to threats
12 once they are discovered.

13 Each of these actions has benefited CUC’s business units in Florida, as well as its
14 business units in other states.

15 **Q. Are there any other changes that Chesapeake made to support the new**
16 **cybersecurity environment?**

17 A. Yes. FCG has benefited from CUC’s establishment of key leadership and specialist
18 positions within the Information Technology organization to keep up with evolving
19 technologies and capabilities. In the past two years, Chesapeake has established the
20 following positions:

- 21 • Chief Technology and Administrative Officer, which is my current role, is part
22 of Chesapeake’s leadership and oversees all aspects of the technology strategy
23 and administrative operations, including IT infrastructure, enterprise

1 applications, cybersecurity, data analytics and AI, customer operations and
2 supply chain functions. Assistant Vice President of Business Applications with
3 responsibility for all business applications covering customer, operations,
4 field, and employee experience and enterprise architecture.

5 • Assistant Vice President of Digital Transformation with responsibility for ERP
6 implementation.

7 • Senior Director of Security with responsibility for Corporate Security,
8 Cybersecurity and Facilities.

9 • Director of IT Project Management Office with responsibility for IT project
10 management, governance, budget management and vendor management.

11 • Director of Network and Infrastructure with responsibility for data and voice
12 networks, data center operations and IT infrastructure operations and service
13 desk.

14 • Director of Analytics and AI responsible for managing our data warehouses,
15 analytics reporting and AI tools.

16 • Manager of IT Compliance and Control, who ensures reporting on key IT
17 controls, identifying gaps and following up on the gaps to ensure closure and
18 maintain a strong control environment.

19 These key groups will provide the right framework and governance around the
20 technology initiatives for the next several years.

21 As we continue to invest in technology, we are also building in-house capabilities
22 around SAP, enterprise architecture, data analytics, network, and cybersecurity. The
23 positions within each of the groups are designed to bring scalability in maintaining the

1 diverse technology systems and to address future growth. For example, IT is hiring
2 additional positions under Enterprise Resource Planning (ERP) to build in-house
3 expertise around SAP to maintain and improve the technology platforms going
4 forward.

5 **Q. What technology investments are Chesapeake prioritizing in the near future to**
6 **enhance security, efficiency, and overall operations?**

7 A. We are initiating the implementation of a comprehensive Enterprise Resource
8 Planning (ERP) system as mentioned in Witness Galtman's testimony. This will
9 replace outdated, difficult-to-support platforms that pose potential security risks. The
10 new ERP system will integrate and streamline our core finance, project management,
11 asset management, and procurement processes. Beyond operational efficiencies, this
12 investment is expected to optimize our workforce needs and reduce future costs.
13 These initiatives form the core of our technology modernization program, designed to
14 fortify our security posture, increase operational efficiency, and deliver reliable service
15 to our customers.

16 **Q. Have the investments in the IT function been prudent?**

17 A. Yes, absolutely. As I have described, they have been necessary and prudent to stay
18 current with technology advancements. As highlighted above, CUC is investing in
19 technology standard partners and is advancing the use of AI and Analytics as part of
20 these investments to make our business operations run more efficiently. We are also
21 continuously adjusting our Cybersecurity technology investments to keep up with the
22 pace in a number of areas and to protect our systems, employees, and customers from
23 sophisticated cyberattacks.

1 **VI. Benchmarking**

2 **Q. Please explain the comparison of FCG's IT costs for the projected year to the**
3 **benchmark year.**

4 A. CUC engaged an independent third-party consulting firm to conduct a benchmarking
5 analysis of its IT Operations and Maintenance (O&M) expenditures relative to
6 industry peers. The analysis determined that CUC incurs IT O&M costs equivalent to
7 approximately 2.51 percent of operating revenues, a level that is materially below the
8 industry average of approximately 4.49 percent. In addition, FCG IT O&M
9 expenditure of \$3.7 M is consistent with and proportionate to the Company's
10 consolidated IT O&M spending of approximately \$21M across all operating
11 subsidiaries. These expenditures are both reasonable and cost effective when evaluated
12 against industry standards.

13
14 **VII. Headcount Additions**

15 **Q. Are there any headcount additions related to the IT department?**

16 A. Yes. I support headcount additions in the test year. These are included in the payroll
17 category in Schedule G2-17.

18 **Q. Please summarize the headcount additions included in MFR Schedule G2-17 that**
19 **you are supporting.**

20 A. The Corporation is adding 12 IT positions required to support the growing needs of
21 CUC and its subsidiaries, including FCG. Only a portion of the costs related to these
22 employees are allocated to FCG based on the CAM allocation methodology.

23 **SAP Roles**

- 1 • SAP Basis Support. Provides day-to-day SAP system administration,
2 monitoring, and transport management to ensure platform stability and
3 performance. Supports upgrades, patches, security notes, and incident
4 resolution across environments.
- 5 • Enterprise Asset Management (EAM) IT Analyst. Partners with asset
6 management and operations teams translate business needs into SAP EAM
7 functional solutions. Supports configuration, testing, enhancements, and
8 ongoing production support for asset life cycle processes.
- 9 • Financial Accounting IT Analyst. Supports SAP Finance processes including
10 GL, AP, AR, and asset accounting through configuration, testing, and issue
11 resolution. Works closely with finance stakeholders to ensure accurate
12 financial processing and compliance.
- 13 • SAP Reporting Lead. Lead the design, development and delivery of SAP
14 reporting and analytics solutions to support operational and management
15 decision making. Ensures data accuracy, performance, and alignment with
16 enterprise analytics standards.
- 17 • SAP Security Support. Manages SAP role design, user access, and
18 authorization controls to ensure security and compliance. Supports audits,
19 access reviews, and remediation of segregation of duties and security issues.
- 20 • SAP ERP/FI Analyst. Provides functional expertise across SAP ERP with a
21 focus on finance integration and end-to-end business processes. Supports
22 enhancements, cross-module integration, and stabilization of core ERP
23 capabilities.

- 1 • SAP EAM Tech Lead. Owns the technical architecture, development, and
2 integrations for SAP EAM solutions. Leads technical design decisions,
3 mentors team members, and ensures scalable, reliable asset management
4 solutions.
- 5 • SAP Integration Lead / Specialist. Designs and delivers integrations between
6 SAP and non-SAP systems using approved enterprise patterns. Ensures secure,
7 reliable data flows while coordinating with functional teams, vendors, and
8 architecture governance.

9 Other IT roles

- 10 • Reporting Analyst – Power BI. Designs and delivers Power BI dashboards and
11 reports that provide actionable insights to business and IT stakeholders.
12 Ensures data accuracy, performance, and alignment with enterprise reporting
13 standards.
- 14 • Service Desk Analyst. Provides frontline IT support and services by resolving
15 incidents, fulfilling service requests, and assisting end users across devices,
16 enterprise applications and systems. Ensures timely issue resolution, clear
17 communication, and adherence to service level expectations.
- 18 • Senior Manager Customer Technology. Manages and leads all business
19 transformation efforts around customer technology solutions (Paymentus
20 integration, interactive voice assistant, SAP enhancements) along with day-to-
21 day support of customer technology solutions.
- 22 • ServiceNow Administrator. Provides day-to-day ServiceNow system
23 administration, monitoring, to ensure platform stability and performance.

1 Supports integrations, upgrades, patches, and incident resolution across
2 environments.

3 **VIII. Others**

4 **Q. Please explain the adjustment to the historic base year operating expenses for the**
5 **new SAP billing system on Schedule G-2 page 19f.**

6 A. The Company's operating expenses for 2025 are lower due to the FCG customer
7 billing and work order management system going live in Q2 2025, resulting in less
8 than a full year of associated costs. The 2025 normalizing adjustment of \$129,285
9 reflects these expenses at a full 12 months of operations.

10 **Q. Please explain the adjustment to the historic base year operating expenses for**
11 **FCG's legacy billing system on Schedule G-2 page 19f.**

12 A. After the implementation of SAP in 2025, the legacy Starnik billing system was
13 retired. Consequently, the Company no longer incurs recurring expenses related to
14 Starnik system hosting and infrastructure, including backup services, technical
15 support, software maintenance, security updates, functional modifications,
16 integrations, and license costs driven by customer growth. The 2025 normalizing
17 adjustment of (\$983,849) reflects the elimination of those costs.

18 **Q. Please explain the adjustment to operating expenses for new software on**
19 **Schedule G-2 page 19g.**

20 A. Since the acquisition of the FCG, CUC has deployed additional enterprise grade
21 capabilities, including Microsoft E5 licensing, upgraded network infrastructure
22 utilizing Meraki switches, and strengthened cybersecurity controls through
23 CrowdStrike SIEM and threat intelligence services. We are also expanding

1 ServiceNow capabilities to continue to strengthen our IT service function by managing
2 IT assets and application inventory and configurations, leveraging additional
3 ServiceNow modules, resulting in adjustments to the operating expenses of \$145,014
4 for the projected test year.

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

6 A. Yes.

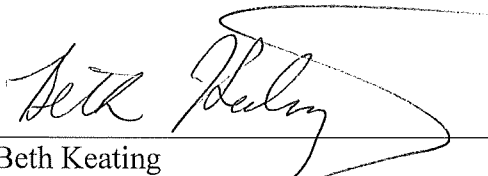
Florida City Gas
Witness Abhijit Bhatwadekar's Co-Sponsored MFRs

SCHEDULE	TITLE	WITNESS
G2-17	Projected Test Year - Calculation of Admin. and General Expenses	J. Baugh, G. Navo, M. Galtman, A. Bhatwadekar, W. Haffecke, N. Russell, M. Everngam
G2-19f	Projected Test Year - Over and Under Adjustments - Historic Base Year	G. Navo, A. Bhatwadekar, K. Estrada, J. Baugh
G2-19g-h	Projected Test Year - Over and Under Adjustments - Projected Years	A. Bhatwadekar, B. Gilliam, G. Navo, J. Husted, K. Estrada, M. Everngam, M. Galtman, N. Russell, W. Haffecke

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibits of Abhijit Bhatwadekar have been furnished by Electronic Mail to the following parties of record this 20th day of April, 2026:

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