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August 5, 2026

VIA: ELECTRONIC FILING

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

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor
FPSC Docket No. 20260001-EI

Dear Mr. Teitzman:

Attached for filing in the above-captioned docket on behalf of Tampa Electric Company are the Revised Direct Testimony of Zel Jones-Phillips and Revised Bates Numbered Pages 9-11 in Exhibit ZJP-2 (Schedules E-1A, E1-B and E-2), which address Tampa Electric Company's Fuel and Purchased Power Cost Recovery and Capacity Cost Recovery Actual/Estimated True-Up for the Period January 2026 through December 2026.

Tampa Electric Company originally filed the Direct Testimony of Zel Jones-Phillips and Exhibit ZJP-2 on July 24, 2026. The Revised pages in the Testimony and Exhibit incorporate the $10 million reduction in fuel and purchased power expense required by the 2026 Bayside Agreement, which was approved by the Florida Public Service Commission on August 4, 2026.

Thank you for your assistance in connection with this matter.

Sincerely,

Malcolm N. Means

MNM/bml
Attachment
cc: All Parties of Record (w/attachment)

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20260001-EI

IN RE: TAMPA ELECTRIC COMPANY'S

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE

WITH GENERATING PERFORMANCE INCENTIVE FACTOR

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2026 THROUGH DECEMBER 2026

PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

ZEL JONES-PHILLIPS

FILED: JULY 24, 2026

REVISED: AUGUST 5, 2026

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

ZEL JONES-PHILLIPS

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

A. My name is Zel Jones-Phillips. My business address is 3600 Midtown Drive, Tampa, Florida 33607. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Sr. Manager, Rates in the Regulatory Affairs 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 with a concentration in Environmental Science from Tennessee State University in 2002 and a Master of Business degree from City University of Seattle in 2006. I joined Tampa Electric in 2011 as the Environmental and Water Systems Engineer at the Big Bend Power Station. In December 2019, I joined the Outage & Project Management (O&PM) Department as a Project Engineer. I became a Project Manager within the same department in 2020 and managed capital projects for Big Bend and Bayside Power Stations. In 2022, I became the Capital Program Lead at Bayside Power Station – overseeing the capital program budget. I joined the Regulatory Affairs Department in October 2023 as a Manager of Rates. My current duties entail managing cost recovery for fuel, purchased power, interchange sales, capacity payments and approved environmental projects. I have over 10 years of electric utility experience in power plant operations, and over 20 years of operational environmental compliance, large capital project and program management experience.

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to present, for Commission review and approval, the calculation of the January 2026 through December 2026 fuel, purchased power and capacity actual/estimated true-up amounts to be recovered in the January 2027 through December 2027 projection period. My testimony addresses the recovery of the fuel and purchased power costs as well as capacity costs for 2026, based on six months of actual data and six months of estimated data. This information will be used in the determination of the 2027 fuel and purchased power and capacity cost recovery factors.

Q. Have you prepared an exhibit to support your direct testimony?

A. Yes, I have prepared Exhibit No. ZJP-2, which consists of two documents. Document No. 1 includes Schedules E1-A, E1-B, E-2, E-3, E-4, E-5, E-6, E-7, E-8, and E-9, which provide the actual/estimated fuel and purchased power cost recovery true-up amount for the period January 2026 through December 2026. Document No. 2 provides the actual/estimated capacity cost recovery true-up amount for the period January 2026 through December 2026.

Q. What changes are incorporated in your Revised Direct Testimony as compared to the version filed on July 24, 2026?

A. My Revised Direct Testimony incorporates an adjustment to the estimated net-true up amount as described later in my testimony. This change is reflected on Schedules E-1A, E-1B, and E-2 in my Revised Exhibit ZJP-2.

Fuel and Purchased Power Cost Recovery Factors

Q. What is the estimated net true-up amount for the current period to be applied in the January 2027 through December 2027 fuel and purchased power cost recovery factors?

A. The estimated net true-up amount for 2026 to be applied in January 2027 through December 2027 fuel and purchased power cost recovery factors is an over-recovery of $43,050,078. This calculation is shown on Schedule E1-A in Exhibit ZJP-2, Document No. 1.

Q. Did Tampa Electric include any adjustments in the estimated net true-up amount?

A. Yes, Tampa Electric included an adjustment to reduce the company's recoverable fuel and purchased power expense by $10,000,000 as required by Tampa Electric's 2026 Bayside Agreement, which was approved by the Commission on August 4, 2026.

Q. What is the actual/estimated fuel and purchased power cost recovery amount for the period January 2026 through December 2026?

A. The actual/estimated fuel and purchased power true-up amount is an over-recovery amount of $46,774,935 for the period January 2026 through December 2026. The detailed calculations supporting the actual/estimated current period true-up are shown on Schedule E1-B in Exhibit No. ZJP-2, Document No. 1.

Q. How did Tampa Electric calculate the estimated net true-up to be applied within the January 2027 through December 2027 fuel and purchased power cost recovery factor?

A. The net true-up amount to be recovered in 2027 is the sum of the final true-up amount for the period January 2025 through December 2025 and the actual/estimated true-up amount for the period January 2026 through December 2026. This calculation is shown on Schedule E1-A in Exhibit No. ZJP-2, Document No. 1.

Capacity Cost Recovery Clause

Q. What is the estimated net true-up amount to be applied in the January 2027 through December 2027 capacity cost recovery factors?

A. The estimated net true-up amount applicable for January 2026 through December 2026 is an under-recovery of $13,308,442. The detailed calculations supporting the actual/estimated current period true-up are shown in Exhibit No. ZJP-2, Document No. 2, page 2 of 4.

Q. What is the final capacity cost recovery true-up amount for 2025?

A. The final capacity cost recovery true-up for 2025 is an under-recovery of $3,395,157, as shown on Exhibit No. ZJP-2, Document No. 2, page 1 of 4.

Q. What is the net capacity cost recovery true-up amount for the period January 2026 through December 2026?

A. The net capacity cost recovery true-up amount for the period January 2026 through December 2026 is an under-recovery of $9,913,286, as shown in Exhibit No. ZJP-2, Document No. 2, page 1 of 4.

Q. How did Tampa Electric calculate the estimated net true-up amount to be applied in the January 2027 through December 2027 capacity cost recovery factors?

A. The net true-up amount to be recovered in the 2027 capacity cost recovery factors is the sum of the actual/estimated true-up amount for January 2026 and December 2026 and the final true-up amount for 2025. This calculation is shown in Document No. 2 of Exhibit ZJP-2, page 1 of 4.

Q. Does this conclude your direct testimony?

A. Yes, it does.

TAMPA ELECTRIC COMPANY
CALCULATION OF PROJECTED PERIOD TOTAL TRUE-UP
FOR THE PERIOD: JANUARY 2026 THROUGH DECEMBER 2026

SCHEDULE E1-A
REVISED 8/05/2026

1.	ESTIMATED OVER/(UNDER) RECOVERY (SCH. E1-B) January 2026 - December 2026 (6 months actual, 6 months estimated)	$46,774,935
2.	FINAL TRUE-UP (January 2025 - December 2025) (Per True-Up filed April 2, 2026)	$ (3,724,857)
3.	TOTAL OVER/(UNDER) RECOVERY TO BE COLLECTED IN 2026 (Line 1 + Line 2) To be included in the 12-month projected period January 2027 through December 2027	$43,050,078
4.	JURISDICTIONAL MWH SALES (Projected January 2027 through December 2027)	20,890,505
5.	TRUE-UP FACTOR - cents/kWh (Using Effective MWh Sales of 20,858,193 January 2027 - December 2027)	**(0.2064)**

TAMPA ELECTRIC COMPANY
CALCULATION OF ESTIMATED TRUE-UP
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2026 THROUGH DECEMBER 2026

SCHEDULE E1-B
REVISED 8/05/2026

		ACTUAL						ESTIMATED						
		Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
A. 1.	Fuel Cost of System Net Generation	81,712,988	77,675,082	38,662,697	34,353,376	42,885,705	55,434,523	63,433,043	66,092,791	55,851,396	54,264,643	47,888,858	55,517,973	673,773,077
2.	REVISED 8/04/2026	18,079,721	34,753,900	578,769	231,090	363,257	1,558,663	80,312	71,870	87,560	57,266	77,270	89,623	56,029,302
3.	Fuel Cost of Purchased Power	5,627,672	20,661,506	3,248,768	9,873,748	9,792,974	11,350,140	758,054	872,726	926,626	638,425	899,986	957,513	65,608,137
3a.	Demand and Non-Fuel Cost of Purchased Pwr	0	0	0	0	0	0	0	0	0	0	0	0	0
3b.	Payments to Qualifying Facilities	88,331	488,726	205,781	93,785	24,018	39,937	49,878	49,878	48,269	49,878	48,269	49,878	1,236,625
4.	Energy Cost of Economy Purchases	65,964	91,482	26,452	3,248,222	2,588,400	793,986	1,884,937	1,527,672	658,304	3,886,960	2,411,154	1,822,369	19,005,902
5.	2026 Settlement Fuel Adjustment	0	0	0	0	0	0	0	(10,000,000)	0	0	0	0	(10,000,000)
5a.	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
5b.	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	**TOTAL FUEL & NET POWER TRANS.**	**69,415,234**	**64,162,896**	**41,564,929**	**47,338,040**	**54,927,839**	**66,059,923**	**66,045,600**	**58,471,197**	**57,397,035**	**58,782,640**	**51,170,997**	**58,258,110**	**693,594,439**
{1}	Includes Gains													
B. 1.	Jurisdictional MWH Sales	1,500,837	1,558,137	1,459,460	1,530,709	1,713,455	2,032,752	2,036,933	2,041,614	2,087,222	1,889,345	1,624,903	1,516,267	20,991,633
2.	Non-Jurisdictional MWH Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	**TOTAL SALES (LINE B1+B2)**	**1,500,837**	**1,558,137**	**1,459,460**	**1,530,709**	**1,713,455**	**2,032,752**	**2,036,933**	**2,041,614**	**2,087,222**	**1,889,345**	**1,624,903**	**1,516,267**	**20,991,633**
4.	**Jurisdictional % of Total Sales**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	**1.0000000**	-
C. 1.	Jurisdictional Fuel Recovery Revenue (Net of Revenue Taxes)	51,813,431	54,201,934	50,302,029	52,986,566	59,779,985	72,045,895	72,371,061	72,465,096	74,293,449	66,483,439	56,378,484	52,314,174	735,435,543
2.	True-up Provision	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	1,221,159	14,653,912
2a.	Mid-Course True Up	0	0	0	0	0	0	0	0	0	0	0	0	0
2b.	Incentive Provision	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(530,341)	(6,364,092)
2c.	2024 Optimization Mechanism Gains	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(318,406)	(3,820,872)
3.	**FUEL REVENUE APPLICABLE TO PERIOD**	**52,185,843**	**54,574,346**	**50,674,441**	**53,358,978**	**60,152,397**	**72,418,307**	**72,743,473**	**72,837,508**	**74,665,861**	**66,855,851**	**56,750,896**	**52,686,586**	**739,904,491**
4.	Total Fuel and Net Power Transactions (Line A6)	69,415,234	64,162,896	41,564,929	47,338,040	54,927,839	66,059,923	66,045,600	58,471,197	57,397,035	58,782,640	51,170,997	58,258,110	693,594,439
5.	Jurisd. Total Fuel and Net Power Transactions (Line A6*Line B4)	69,415,234	64,162,896	41,564,929	47,338,040	54,927,839	66,059,923	66,045,600	58,471,197	57,397,035	58,782,640	51,170,997	58,258,110	693,594,439
5a.	Jurisdictional Loss Multiplier	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
5b.	Jurisdictional Sales Adjusted for Line Losses	69,415,234	64,162,896	41,564,929	47,338,040	54,927,839	66,059,923	66,045,600	58,471,197	57,397,035	58,782,640	51,170,997	58,258,110	- 693,594,439
5c.	Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	**JURISD. TOTAL FUEL AND NET POWER TRANSACTIONS**	**69,415,234**	**64,162,896**	**41,564,929**	**47,338,040**	**54,927,839**	**66,059,923**	**66,045,600**	**58,471,197**	**57,397,035**	**58,782,640**	**51,170,997**	**58,258,110**	**693,594,439**
7.	Over/(Under) Recovery	(17,229,391)	(9,588,550)	9,109,512	6,020,938	5,224,558	6,358,384	6,697,873	14,366,311	17,268,826	8,073,211	5,579,899	(5,571,524)	46,310,051
8.	Interest Provision	5,162	(38,893)	(43,551)	(24,767)	(11,455)	2,495	18,803	47,600	92,704	128,255	145,915	142,616	464,884
9.	True-up and Interest Provision Beginning of Month	10,929,054	(7,516,334)	(18,364,936)	(10,520,134)	(5,745,122)	(1,753,178)	3,386,542	8,882,060	22,074,813	38,215,184	45,195,491	49,700,146	
10.	True-up Collected (Refunded)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(1,221,159)	(14,653,912)
11.	**END OF PERIOD TOTAL NET TRUE-UP**	(7,516,334)	(18,364,936)	(10,520,134)	(5,745,122)	(1,753,178)	3,386,542	8,882,059	22,074,812	38,215,184	45,195,491	49,700,146	43,050,078	
12.	**TOTAL ESTIMATED TRUE-UP FOR THE PERIOD**													**46,774,935**

Docket No. 20260001-EI
Exhibit No. ZJP-2
Document No. 1
Page 4 of 31
Revised: 08/05/2026

SCHEDULE E2
REVISED 8/05/2026

TAMPA ELECTRIC COMPANY
FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2026 THROUGH DECEMBER 2026

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
				Actual						Estimated			TOTAL
	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	PERIOD
1. Fuel Cost of System Net Generation	81,712,988	77,675,082	38,662,697	34,353,376	42,885,705	55,434,523	63,433,043	66,092,791	55,851,396	54,264,643	47,888,858	55,517,973	673,773,077
2. Nuclear Fuel Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Fuel Cost of Power Sold [1]	18,079,721	34,753,900	578,769	231,090	363,257	1,558,663	80,312	71,870	87,560	57,266	77,270	89,623	56,029,302
4. Fuel Cost of Purchased Power	5,627,672	20,661,506	3,248,768	9,873,748	9,792,974	11,350,140	758,054	872,726	926,626	638,425	899,986	957,513	65,608,137
5. Demand and Non-Fuel Cost of Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Payments to Qualifying Facilities	88,331	488,726	205,781	93,785	24,018	39,937	49,878	49,878	48,269	49,878	48,269	49,878	1,236,625
7. Energy Cost of Economy Purchases	65,964	91,482	26,452	3,248,222	2,588,400	793,986	1,884,937	1,527,672	658,304	3,886,960	2,411,154	1,822,369	19,005,902
8. 2026 Settlement Fuel Adjustment	0	0	0	0	0	0	0	(10,000,000)	0	0	0	0	(10,000,000)
9. Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
11. TOTAL FUEL & NET POWER TRANSACTIONS	**69,415,234**	**64,162,896**	**41,564,929**	**47,338,040**	**54,927,839**	**66,059,923**	**66,045,600**	**58,471,197**	**57,397,035**	**58,782,640**	**51,170,997**	**58,258,110**	**693,594,439**
12. Jurisdictional MWH Sold	1,500,837	1,558,137	1,459,460	1,530,709	1,713,455	2,032,752	2,036,933	2,041,614	2,087,222	1,889,345	1,624,903	1,516,267	20,991,633
13. Jurisdictional % of Total Sales	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	-
14. Jurisdictional Total Fuel & Net Power Transactions (Line 11 * Line 13)	69,415,234	64,162,896	41,564,929	47,338,040	54,927,839	66,059,923	66,045,600	58,471,197	57,397,035	58,782,640	51,170,997	58,258,110	693,594,439
15. Jurisdictional Loss Multiplier	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	-
16. Jurisdictional Sales Adjusted for Line Losses (Line 14 * Line 15)	69,415,234	64,162,896	41,564,929	47,338,040	54,927,839	66,059,923	66,045,600	58,471,197	57,397,035	58,782,640	51,170,997	58,258,110	693,594,439
17. Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
18. JURISD. TOTAL FUEL & NET PWR. TRANS. (LINE 16+17)	**69,415,234**	**64,162,896**	**41,564,929**	**47,338,040**	**54,927,839**	**66,059,923**	**66,045,600**	**58,471,197**	**57,397,035**	**58,782,640**	**51,170,997**	**58,258,110**	**693,594,439**
19. Cost Per kWh Sold (Cents/kWh)	4.6251	4.1179	2.8480	3.0926	3.2057	3.2498	3.2424	2.8640	2.7499	3.1113	3.1492	3.8422	3.3042
20. Optimization Mechanism (Cents/kWh) [2]	(0.0212)	(0.0204)	(0.0218)	(0.0208)	(0.0186)	(0.0157)	(0.0156)	(0.0156)	(0.0153)	(0.0169)	(0.0196)	(0.0210)	(0.0185)
21. True-up (Cents/kWh) [2]	(0.0814)	(0.0784)	(0.0837)	(0.0798)	(0.0713)	(0.0601)	(0.0600)	(0.0598)	(0.0585)	(0.0646)	(0.0752)	(0.0805)	(0.0711)
22. Total (Cents/kWh) (Line 19+20+21)	4.5225	4.0191	2.7425	2.9920	3.1158	3.1740	3.1668	2.7886	2.6761	3.0298	3.0544	3.7407	3.2145
23. Revenue Tax Factor	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848	1.000848
24. Recovery Factor Adjusted for Taxes (Cents/kWh) (Excluding GPIF)	4.5263	4.0225	2.7448	2.9945	3.1184	3.1767	3.1695	2.7909	2.6784	3.0323	3.0570	3.7439	3.2172
25. GPIF Adjusted for Taxes (Cents/kWh) [2]	0.0353	0.0340	0.0363	0.0346	0.0310	0.0261	0.0260	0.0260	0.0254	0.0281	0.0326	0.0350	0.0309
26. TOTAL RECOVERY FACTOR (LINE 24+25)	**4.5616**	**4.0565**	**2.7811**	**3.0291**	**3.1494**	**3.2028**	**3.1955**	**2.8169**	**2.7038**	**3.0604**	**3.0896**	**3.7789**	**3.2481**
27. RECOVERY FACTOR ROUNDED TO NEAREST 0.001 CENTS/KWH	**4.562**	**4.057**	**2.781**	**3.029**	**3.149**	**3.203**	**3.195**	**2.817**	**2.704**	**3.060**	**3.090**	**3.779**	**3.248**

[1] Includes Gains
[2] Based on Jurisdictional Sales Only

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the Prepared Direct Testimony of Zel Jones-Phillips, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 5th day of August 2026.

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