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August 13, 2026

VIA E-PORTAL

Mr. Adam Teitzman
Commission 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 filing, please find the Rebuttal Testimony of George Navo for Florida City Gas.

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

Sincerely,

Beth Keating
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Tallahassee, FL 32301

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Prepared Rebuttal Testimony of George J. Navo

Date of Filing: August 13, 2026

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I. Introduction

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

A. My name is George J. Navo. My business address is 100 Commerce Drive, Suite 200, Newark, Delaware, 19713. I am employed by Chesapeake Utilities Corporation ("CUC" or the "Corporation") as Controller and Assistant Vice President ("AVP") of Financial Reporting.

Q. Have you previously filed direct testimony in this docket?

A. Yes, I filed direct testimony on behalf of Florida City Gas which I refer to herein jointly as either "the Company" or "FCG."

Q. Have your employment status and job responsibilities remained the same since discussed in your previous testimony?

A. Yes.

Q. Are you providing any exhibits with your rebuttal testimony?

A. No.

II. Purpose and Summary of Testimony

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to certain recommendations and characterizations advanced by the Office of Public Counsel ("OPC") in the direct testimonies of Lane Kollen and Helmuth W. Schultz, III, each filed on July 20, 2026. Specifically, my rebuttal testimony addresses the following issues:

1. Mr. Kollen's criticism of CUC's Cost Allocation Manual ("CAM") and recommendation to reduce CUC affiliate cost allocations to FCG (Kollen Direct, Section V);

2. Mr. Kollen's adjustment to reduce common plant, net of accumulated depreciation to allocate using Distrigas to all companies including parent companies.

3. Mr. Schultz's payroll and FTE forecast adjustment (Schultz Direct, Section VII.B);

4. Mr. Schultz's employee benefits adjustment associated with the payroll reduction (Schultz Direct, Section VII.D);

5. Mr. Schultz's incentive compensation adjustment (Schultz Direct, Section VII.C);

6. Mr. Schultz's affiliate expense adjustment (Schultz Direct, Section VII.K);

7. Mr. Schultz's outside services adjustment (Schultz Direct, Section VII.I); and

8. Mr. Schultz's payroll tax and property tax expense adjustments (Schultz Direct, Sections VII.L and VII.M).

III. <u>Summary of Rebuttal Position</u>

Q. Please summarize your rebuttal position.

A. OPC's adjustments to affiliate cost allocation, common plant allocation, payroll, incentive compensation, and the derivative expense items should be rejected. FCG has provided the necessary support and documentation for its position on these issues, while OPC's witnesses present arguments with little or no support. Moreover, particularly as it relates to common plant allocation, payroll, and incentive compensation, approval of OPC's recommended adjustments would place FCG in a very different posture than its affiliate company, Florida Public Utilities Company

("FPUC), based on the Commission's decisions on those issues in FPUC's rate case in Docket 20220067-GU.

Affiliate Cost Allocation (CAM):

Mr. Kollen's recommendation to reduce affiliate cost allocations based on his interpretation of the CAM is inconsistent with the FERC-approved modified Distrigas formula and with how CUC actually allocates costs. CUC and other parent companies do not function as operating business units and are not separately included in the allocation factors. The modified Distrigas methodology allocates costs to operating business units that own assets, incur labor costs, generate operating income, and receive the benefit of corporate services.

Common Plant Allocation:

Mr. Kollen's proposed adjustment improperly modifies the Modified Distrigas allocation methodology by including parent companies that are not operating business units, thereby artificially reducing FCG's allocation percentage from 18.0% to approximately 16.8%. Any costs that are allocated to the parent are re-allocated to the business unit which would make the effective rate move back to 16.8% to 18.0%. The Modified Distrigas formula is intended to allocate common plant among operating business units based on gross plant, EBIT, and labor costs, and parent companies do not possess separate operating metrics that justify inclusion in the allocation factors.

Payroll and FTE Forecast:

The projected 253 FTEs at year-end 2027 reflect specific, identified positions supported by the direct testimonies of multiple witnesses. The 70.43% expense allocation ratio reflects the expected mix of O&M and capital activities in 2027 and therefore is the appropriate ratio for a projected test year as opposed to simply applying a two-year average which includes transitional years.

Incentive Compensation:

Mr. Schultz's proposed full disallowance of incentive compensation should be rejected. The Commission has reviewed compensation packages as a whole, rather as individual subparts. As a result, it made no adjustment to exclude incentive compensation in FPUC's 2022 natural gas rate case (Docket 20220067-GU). In doing so, the Commission referenced similar treatment of Gulf Power's compensation package as set forth in Order No. PSC-2002-0787-FOF-EI.

Affiliate Expense Level:

Mr. Schultz's comparison of the 2027 affiliate expense to the 2023 approved amount is not an apples-to-apples comparison. The increase reflects the reallocation of corporate service costs from the direct operating cost pool under FPL/NextEra to the affiliate cost pool under CUC, which is not a duplication of costs.

IV. Affiliate Cost Allocation and Cost Allocation Manual (CAM)

Q. Please describe Mr. Kollen's criticism of the CUC Cost Allocation Manual.

A. In Section V of his direct testimony (approximately pages 39–42), Mr. Kollen argues that the CAM: (1) does not adequately explain whether CUC retains costs at the parent level rather than allocating them to affiliates; (2) does not include CUC in the calculations of the allocation factors; and (3) does not properly reflect allocations to the FPUC parent company. He relies on the Company's response to OPC Interrogatory

No. 161 and recommends that the Commission reduce the CUC affiliate cost allocations charged to FCG, resulting in a $597,000 reduction to net operating income.

Q. Do you agree with Mr. Kollen's criticisms?

A. No. Mr. Kollen misunderstands both the design of the CAM and the operational structure of CUC and its regulated Florida affiliates.

<u>CUC Does Not Retain Unallocated Costs.</u>

As described in my direct testimony at Section VII, CUC's cost accounting policy is to allocate costs to the business units that either incur the cost directly or benefit from the cost being incurred. All of CUC's A&G costs are allocated to business units through direct assignment or through one of three allocation methodologies: the modified Distrigas formula, task-based allocation, or capital-expenditure-based allocation. There is no "parent-level" residual pool of unallocated costs sitting on CUC's books. All costs incurred at the CUC corporate level are either directly assigned or allocated to CUC's regulated and non-regulated business units. Mr. Kollen's premise is factually incorrect.

<u>CUC Is Not Included in the Allocation Factors Because It Is Not an Operating Business Unit.</u>

Mr. Kollen argues that CUC should be included in the calculation of the allocation factors alongside FCG and CUC's other operating business units. That is not how the modified Distrigas formula works. The modified Distrigas formula — which is FERC-approved and has been used by CUC for its regulated affiliates for many years — allocates corporate costs based on three equally weighted factors (gross plant, operating income before interest and income taxes, and labor costs) at the operating business unit level. CUC as the parent company does not have separate operating gross plant, operating income, or labor costs distinct from those of its business units. The modified Distrigas formula is designed to allocate costs among operating business units. CUC is not itself an operating business unit; it is the parent company whose operating activities are already reflected through the subsidiaries included in the formula. If CUC were separately included, the same operating plant, labor, and earnings already represented by the business units would effectively be counted a second time, which would distort the allocation factors.

FPUC as a Parent Entity Is a Legal Structure, Not an Operating Business Unit.

Mr. Kollen argues that the CAM should include allocations to "the FPUC parent company." FPUC as a corporate entity is the legal parent of the FPUC electric and natural gas divisions but does not itself receive corporate services from CUC that are separate from the services provided to the FPUC operating divisions. Allocations to FPUC are effectively allocations to the FPUC operating divisions (natural gas and electric), which are separate line items in the CAM and receive their appropriate allocated shares. There is no separate FPUC parent-level cost bucket that should receive an allocation — doing so would be double-counting.

The CAM is well-designed, transparent, consistent with FERC-approved methodology, and consistent with prior Commission practice for CUC's Florida regulated affiliates.

V. Allocation Percentage of Common Plant

Q. Please describe OPC witness Lane Kollen's adjustment to common plant.

A. Mr. Kollen recommends reducing common plant allocated to FCG, net of accumulated depreciation, by recalculating the Modified Distrigas allocation to include parent companies that are not currently included in the allocation matrix. Based on this modification, he proposes a net $406,531 reduction to rate base by decreasing FCG's allocation percentage from 18.0% to 16.8%.

Q. Do you agree with Mr. Kollen's adjustment?

A. No. OPC witness Kollen's proposed reduction to common plant is based on an improper application of the Modified Distrigas allocation methodology. Mr. Kollen recalculates the allocation factors by including parent companies that are not operating business units, thereby reducing FCG's allocation percentage from 18.0% to approximately 16.8%. However, the Modified Distrigas formula is specifically designed to allocate common assets and costs among operating business units using three equally weighted factors: gross plant, operating income before interest and income taxes (EBIT), and labor costs.

The parent company is not a separate operating business unit and does not maintain independent operating gross plant, operating income, or labor costs for purposes of the allocation. Including the parent company as an additional allocation recipient artificially dilutes the allocation percentages assigned to the operating business units without demonstrating any corresponding benefit from the common plant assets. The Company's long-standing application of the Modified Distrigas methodology allocates common plant among the operating entities that receive the benefits of those assets and services.

VI. Payroll and FTE Forecast

Q. Please describe Mr. Schultz's payroll and FTE adjustment.

A. In Section VII.B of his direct testimony (approximately pages 73–81), Mr. Schultz recommends a total payroll expense reduction of $2,946,436, consisting of: (1) $1,586,748 for what he characterizes as an improper 70.43% expense-allocation ratio (arguing the Company should use a 63.83% two-year average); and (2) $1,359,688 for what he characterizes as "known vacancies" as of May 2026. Mr. Schultz also questions the increase from the 187 FTEs approved in the 2023 FCG Order to the 253 FTEs projected at year-end 2027.

Q. Do you agree with Mr. Schultz's adjustments?

A. No.

The Two-Year Average Ratio Is Not the Correct 2027 Test Year Ratio.

Mr. Schultz proposes to apply a 63.83% expense-allocation ratio based on a two-year average of 2024 and 2025. That period reflects the transition from FPL ownership (through the Transition Services Agreement) to full CUC operations. Using a transitional-period average as the basis for the 2027 test year projection is not consistent with the projected test year framework, which requires forecasting the costs applicable to the test year based on known and measurable changes. The 70.43% ratio reflects the anticipated allocation of payroll between expense (O&M) and capital in 2027, consistent with the anticipated mix of operational versus capital project activities during the test year.

The FTE Increase Reflects Post-TSA Insourcing and Identifiable Positions.

The increase from 187 FTEs (approved in the 2023 FCG Order) to 253 FTEs (projected at year-end 2027) reflects specific, identified positions supported by the direct testimonies of multiple Company witnesses. Witness William Haffecke discusses operational headcount additions; Witness Tina Barrington discusses HR-related positions; Witness Abhijit Bhatwadekar discusses IT-related positions; and my direct testimony at Section X discusses corporate A&G headcount additions allocated to FCG (13 CUC corporate positions resulting in an effective addition of just over 2 FTEs to FCG through the CAM allocation). These are not speculative additions. Each position is tied to identifiable operational, regulatory, compliance, or support requirements arising from the post-acquisition operating model. Additionally, as reflected in the Company's July 13, 2026 supplemental discovery responses, certain FTE counts were subsequently reconciled to ensure consistency between reported position additions and Annual Report employee information; those reconciliations did not change the projected 2027 staffing requirements or the reasonableness of the projected 253 FTE complement.

The Company's projected staffing level is not inconsistent with the operational efficiencies and synergies associated with the acquisition.

Operational efficiencies and staffing growth are not mutually exclusive. The efficiencies associated with the acquisition arise primarily from the integration of systems, processes, governance, purchasing, and support functions across CUC's operations. At the same time, FCG has transitioned services previously provided through the TSA, expanded its customer and infrastructure base, and identified additional operational, regulatory, compliance, and technology requirements. The projected staffing levels reflect those identified needs and are fully consistent with the realization of broader operational efficiencies.

The Company's recent hiring activity does not invalidate the reasonableness of the projected staffing forecast.

Hiring activity reflects the normal process of filling vacancies, replacing attrition, and staffing approved positions. The relevant issue is not how many hiring actions occurred during a historical period, but whether the projected positions are needed during the 2027 test year. The Company's forecast is based on identified positions, operational requirements, and an appropriate vacancy assumption.

May 2026 Vacancies Are Not "Known" as of December 2027.

Mr. Schultz's $1,359,688 reduction for "known vacancies" as of May 2026 assumes that vacancies observed 19 months before the end of the test year will persist through year-end 2027. That assumption is not supported. The Company's payroll forecast already reflects an appropriate vacancy rate calculated to actual hiring experience, not a snapshot of open positions at a single 2026 point in time. Adjusting the test year payroll based on May 2026 vacancies would double-count the vacancy rate already reflected in the projection.

VII. Employee Benefits

Q. Please describe Mr. Schultz's employee benefits adjustment.

A. In Section VII.D of his direct testimony, Mr. Schultz proposes a $384,000 reduction to employee benefits expense that is based and derived from his proposed payroll reduction.

Q. Do you agree with that adjustment?

A. No. Mr. Schultz's employee benefits adjustment is entirely derived from his payroll adjustment. As discussed in Section VI above, the Company's payroll projection is appropriate for the projected 2027 test year and continues to support its position on payroll expenses. To the extent the Company prevails on its payroll position — as it should — the derivative employee benefits adjustment of $384,000 should be rejected with it. The Company's projected 2027 employee benefits expense reflects the cost of benefit plans, health insurance, 401(k) matching, and other employee benefit costs based on the projected 2027 employee complement. The Company's methodology is consistent with the previous FPUC gas rate case under CUC ownership.

VIII. Incentive Compensation

Q. Please describe Mr. Schultz's incentive compensation adjustment.

A. In Section VII.C of his direct testimony (approximately pages 81–96), Mr. Schultz recommends full disallowance of the $3.8 million in projected incentive compensation. He argues that: (1) incentive compensation has increased substantially from the 2023 approved level; (2) plan funding is triggered by CUC financial performance metrics rather than customer-benefit measures; and (3) other jurisdictions

(New York, Vermont, Connecticut, and prior Florida PEF and FPL rate cases) have disallowed or significantly reduced incentive compensation.

Q. Do you agree with Mr. Schultz's recommendation?

A. No.

Q. Please explain.

A. Certainly, there are several reasons for my disagreement, which are outlined below.

Incentive Compensation Benefits Customers by Attracting and Retaining Qualified Employees.

As I discussed in my direct testimony at Section XI, incentive compensation is a necessary and important component of the Company's employee compensation package. The Company's compensation philosophy — developed with the assistance of independent third-party compensation specialists (Willis Towers Watson and F.W. Cook). If the Commission disallows incentive compensation, the Company would need to consider increasing base salaries to remain competitive, which would increase overall costs to customers regardless of performance metrics. Customers benefit from an appropriate balance of "at risk" pay that is only realized if Company goals of safety, cost management, employee development and provision of safe and reliable natural gas service are achieved.

The Commission Did Not Disallow Incentive Compensation for CUC's Florida Affiliate, FPUC.

As I stated in my direct testimony, the Commission did not make any adjustment to executive payroll or incentive compensation in FPUC's 2022 gas rate case (Docket 20220067-GU). FPUC is CUC's Florida natural gas regulated affiliate operating under the same compensation philosophy and using the same third-party compensation specialists. Applying a different rule to FCG in this proceeding would be inconsistent with the Commission's treatment of CUC's other Florida natural gas regulated affiliate.

The 2023 FCG Order Adjustment Was Based on the Prior Owner's Compensation Structure.

The executive incentive compensation adjustment in the 2023 FCG Order (PSC-2023-0177-FOF-GU) was based on the compensation structure of FCG's prior owner, FPL/NextEra. As I discussed in my direct testimony, the Company does not believe that the adjustment made based on the prior owner's compensation plans should apply to the current CUC executive compensation structure. We cannot draw comparisons between the executive compensation structure that existed under FCG's prior ownership and the current CUC executive compensation program because we were not involved in the design or administration of the prior owner's plans and do not have sufficient information to evaluate the plans or their overall compensation philosophy. We can only speak to the current CUC compensation structure and the governance and review processes that support it (including independent third-party review).

Out-of-State Precedent Cited by Mr. Schultz Is Not Binding Under Florida Law.

Mr. Schultz indicates that there are New York, Vermont, and Connecticut decisions disallowing incentive compensation. While he does not provide any citations to specific orders, I assume that any such decisions from those states apply the ratemaking policies of those respective jurisdictions and are not binding on the Florida Public Service Commission. The Commission's own precedent as it relates to Florida utilities under CUC's ownership (FPUC's 2022 natural gas rate case) has allowed incentive compensation.

For all the above reasons, the Commission should reject Mr. Schultz's proposed full disallowance of incentive compensation. The requested incentive expense reflects compensation programs used throughout CUC's regulated operations, which are designed to attract and retain qualified personnel. Furthermore, allowing recovery of the associated expense would be consistent with prior Commission treatment of incentive compensation for FPUC natural gas.

Company witness Matthew Everngam also addresses Mr. Schultz's reference to these out-of-state decisions in his rebuttal testimony.

IX. <u>Affiliate Expense Level</u>

Q. Please describe Mr. Schultz's affiliate expense adjustment.

A. In Section VII.K of his direct testimony (approximately pages 120–126), Mr. Schultz observes that the 2023 FCG Order approved affiliate expenses of $2,477,003, whereas the projected 2027 test year affiliate expenses are $27,436,036, and proposes a $597,000 expense reduction based on the CAM issues raised by Mr. Kollen.

Q. Is the comparison Mr. Schultz makes appropriate?

A. No. Mr. Schultz's comparison is misleading because the 2023 approved affiliate expense level and the 2027 projected affiliate expense level reflect fundamentally different corporate service arrangements.

<u>2023 Approved Affiliate Expense Reflected FPL/NextEra Corporate Structure.</u>

The $2,477,003 approved in the 2023 FCG Order reflected the affiliate cost allocation methodology and corporate service structure of FCG under its prior owner, FPL/NextEra. FPL/NextEra allocated only a subset of corporate services to FCG because much of the corporate service infrastructure was maintained at the FPL operating utility level rather than at the ultimate parent level. That structure is not comparable to CUC's corporate service model, which centralizes A&G functions at the CUC parent level for allocation to all business units.

<u>2027 Projected Affiliate Expense Reflects Full Post-TSA Corporate Service Model.</u>

The $27,436,036 projected 2027 affiliate expense reflects FCG receiving corporate A&G services from CUC without residual services provided through the Transition Services Agreement with FPL. During 2024 and much of 2025, FCG continued to receive certain corporate services through the TSA on an interim basis. As those services transitioned to CUC in 2025 and 2026, and as CUC insourced the corresponding functions, the affiliate cost allocation to FCG appropriately increased to reflect FCG's share of the CUC corporate service costs. The projected 2027 affiliate expense reflects the post-TSA corporate service structure and is a legitimate and necessary cost of providing service to FCG's customers.

<u>The Increase Reflects Reallocation, Not Duplication.</u>

The increase reflects the reallocation of corporate service costs from the direct operating cost pool (under FPL/NextEra) to the affiliate cost pool (under CUC). It does not reflect a duplication of costs or an inefficient corporate service delivery model. As I described in my direct testimony at Section VII, the corporate A&G functions provided by CUC — including finance, legal, human resources, information technology, communications, governmental affairs, corporate governance, internal audit, security, and enterprise safety — allow FCG to benefit from these A&G

functions and resources that would be more difficult for a stand-alone utility to undertake efficiently.

X. Outside Services

Q. Please describe Mr. Schultz's outside services adjustment.

A. In Section VII.I of his direct testimony (approximately pages 114–118), Mr. Schultz proposes a $508,000 reduction to the Company's outside services expense based on his general framework that costs have increased excessively since the 2023 FCG Order.

Q. Do you agree with that adjustment?

A. No. The Company's projected 2027 outside services expense reflects specific engagements for legal, consulting, and audit services required to support FCG's regulated operations under CUC ownership. These services include external audit fees for the FERC Form No. 2 and annual and quarterly reports required by the SEC; legal support for regulatory proceedings; consulting support for rate case preparation and the ERP implementation; and specialized technical support. Mr. Schultz's reliance on the general 82.9% O&M framework to argue for outside services reductions is inconsistent with the specific, identifiable projections underlying the outside services forecast. As I noted in my direct testimony, the Company's effective internal controls environment and strong accounting history have allowed the external audit fee to grow at a slower-than-normal pace compared to the industry average. The Commission should reject the proposed $508,000 reduction.

XI. <u>Payroll Tax and Property Tax Expense</u>

Q. Please address Mr. Schultz's payroll tax expense adjustment.

A. In Section VII.L of his direct testimony, Mr. Schultz proposes a $404,000 reduction to payroll tax expense that is based on his proposed payroll reduction addressed in Section VI above. The Company believes its payroll projection is appropriate, along with its projection of related payroll taxes. There is no independent basis for the payroll tax reduction separate from the payroll position.

Q. Please address Mr. Schultz's property tax expense adjustment.

A. In Section VII.M of his direct testimony, OPC witness Helmuth W. Schultz, III recommends two reductions to the Company's projected 2027 property tax expense. The first is a $2,819,027 reduction that recalculates property tax using a 63% effective rate derived from 2023 data. The second is a derivative $189,852 reduction that applies the same 63% rate to OPC's proposed plant-in-service reduction of $29,988,702. His total recommended reduction is $3,008,879.

Q. **Please summarize Mr. Schultz's criticism of the Company's property tax forecast.**

A. Mr. Schultz's central criticism is that the Company projected 2027 property tax by applying an effective rate of approximately 100% to a tax basis equal to average gas plant in service, which differs from the actual years tax basis 2024 and 2025. From this, he concludes the Company's method overstates expense because, in his experience, the assessed tax basis is normally a fraction of plant in the 50% to 60% range. He also substitutes a 63% effective rate calculated from 2023, the last year he considers property taxes to bear a "reasonable" relationship to plant.

Q. Is the Company's approach consistent with prior practice?

A. Yes. The Company projected property tax expense consistent with the projection methodology used in Florida Public Utilities Company's 2022 natural gas rate case, Docket No. 20220067-GU. This is not a novel or result-driven method invented for this case; it is the same approach previously presented to and reviewed by the Commission for the Company's affiliated Florida gas operation.

Q. What drives the increase in property tax expense?

A. The increase is driven by the growth in taxable plant in service. FCG's 13-month average gas plant in service grows materially through 2027 as identified, management-approved capital projects are placed in service. As the taxable asset base grows, the associated property tax liability grows with it. Tying the projection to plant in service ensures the forecast captures this real and supported growth in taxable assets. Additionally, the effective tax rate the Company calculated is significantly lower than the actual effective rate for 2025 since this rate is being applied to the gas plant in service. Using 2025 actuals from MFR C-30 would result in an effective tax rate of approximately 1.7%. If the Company had estimated its effective tax base instead, it would have used the higher effective rate which would have resulted in a similar projection. The Company elected to be consistent with an approved Commission methodology as the gas plant in service is a known measurable item in the MFR's.

XII. Conclusion

Q. Please summarize your rebuttal position.

A. OPC's adjustments to affiliate cost allocation, common plant allocation, payroll, incentive compensation, affiliate expense, outside services, and the derivative payroll tax and property tax items should be rejected. The CUC Cost Allocation Manual is well-designed, transparent, and consistent with FERC-approved methodology and prior Commission practice. The 18.10% projected common plant allocation is the correct application of the modified Distrigas formula to the projected 2027 test year. The projected 253 FTEs and the 70.43% expense allocation ratio are appropriate for post-TSA operations under CUC ownership. Incentive compensation is a prudent and necessary component of employee compensation, consistent with the Commission's treatment of FPUC natural gas. And the projected 2027 affiliate expense reflects the post-TSA corporate service structure, not an inflated or duplicated cost. The derivative employee benefits, payroll tax, and property tax adjustments fall with the payroll and rate base positions from which they flow.

Q. Does this conclude your rebuttal testimony?

A. Yes.

Docket No. 20260026-GU

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Rebuttal Testimony of George Navo has been furnished by Electronic Mail and/or Electronic Data Room access to the following parties of record this 13th day of August, 2026:

Major Thompson Alisha Hixon Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 mthompso@psc.state.fl.us ahixon@leg.state.fl.us discovery-gcl@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Patricia Christensen/Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us Watrous.Austin@leg.state.fl.us Ponce.Octavio@leg.state.fl.us opc-discovery@leg.state.fl.us
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