



12 E. 49th Street | 11th Floor  
New York, NY 10017

December 15, 2023

**PUBLIC COPY**

New Jersey Board of Public Utilities  
44 South Clinton Ave  
Trenton, New Jersey 08625  
via: Levitan ShareFile Portal

RE: Attentive Energy LLC Response to Best and Final Offer Request

Dear Board Staff and Levitan & Associates,

Attentive Energy LLC (“Attentive Energy”) has worked diligently on its Attentive Energy Two Project (the “Project”) to advance project development and improve project viability since its initial Application submission on August 4, 2023. Attentive Energy is excited to provide the New Jersey Board of Public Utilities (“BPU”) with a Best and Final Offer (“BAFO”) for the Project, submitted in response to the BPU’s third offshore wind solicitation.<sup>1</sup> In this transmittal, Attentive Energy provides a cover letter explaining the Project options updates it is submitting as its BAFO and the basis for those updates, BAFO Application Forms for the [REDACTED] options, and an attestation by an Attentive Energy officer.

New Jersey stands at a critical juncture in its journey to being an offshore wind leader in the U.S. The State must select its partner for its next chapter – the one that will not only secure the State’s foundational investments but also set a path towards a more equitable, inclusive horizon for offshore wind. Attentive Energy hopes to be that partner to usher in this new chapter with a diverse coalition of stakeholders, led by a Project team that reflects the enduring and resilient spirit of the State. Attentive Energy’s Application reflects its values of deep experience, community-mindedness, and forward-thinking – values that are infused in every step of Attentive Energy’s decision-making and fundamental to how it will stand up this opportunity.

The Attentive Energy Two Project reflects a statewide opportunity to invest in communities and organizations that will grow the offshore wind legacy in New Jersey while creating pathways for those who too often have been forgotten or overlooked as a new industry takes shape.

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<sup>1</sup> Portions of this BAFO contain confidential, proprietary, and/or commercially-sensitive information that constitute trade secrets or are submitted to the BPU by Attentive Energy as a commercial enterprise or derived from information obtained from such commercial enterprise and that if disclosed would cause substantial injury to the competitive position of such enterprise. Attentive Energy has submitted a Confidential Copy of this BAFO that should be treated as a non-public record that is exempt from disclosure to the extent permitted under applicable laws.. Attentive Energy has also submitted a redacted version of this BAFO that should only be released to the public to the extent permitted under applicable laws.. Attentive Energy’s General Counsel Murray Greene attests to the truth and accuracy of the confidential nature of the information marked as confidential in these documents. All notices or other communications regarding the confidential nature of this BAFO should be directed to Murray Greene at [murray.greene@totalenergies.com](mailto:murray.greene@totalenergies.com).

Attentive Energy understands that its Project must not only create new economic and environmental opportunities for New Jersey residents and businesses – it must also be cost-effective and affordable to ratepayers.

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[REDACTED]

[REDACTED]

Unlike past projects in the region, this Application is rooted in current macroeconomic market conditions and takes advantage of the BPU's thoughtfully designed Inflation Adjustment mechanism and its industry-leading approach to transmission through the Prebuild concept. There is a strong basis for the BPU to maximize offshore wind capacity awarded in this solicitation to ensure the successful execution of the State's offshore wind goals, especially its 11 GW by 2040 milestone, and to maximize the benefit of its transmission plans through the necessary upfront technical coordination of the Prebuild design and development with awarded offshore wind developers.

[REDACTED]

[REDACTED]

Attentive Energy is proud to offer this BAFO to the BPU, and we again thank the BPU's Offshore Wind Team for this opportunity to further accelerate an energy transition that will deliver lasting environmental and economic benefits for all residents. We look forward to supporting New Jersey and its communities as a long-term partner to deliver clean energy, affordability assistance, and economic benefits throughout all 21 counties of the State. If you have any additional questions or seek clarification to any of the information provided in Attention Energy's Application or this BAFO, please do not hesitate to contact me at [christen.wittman@totalenergies.com](mailto:christen.wittman@totalenergies.com) or (508) 272-6987.

Sincerely,

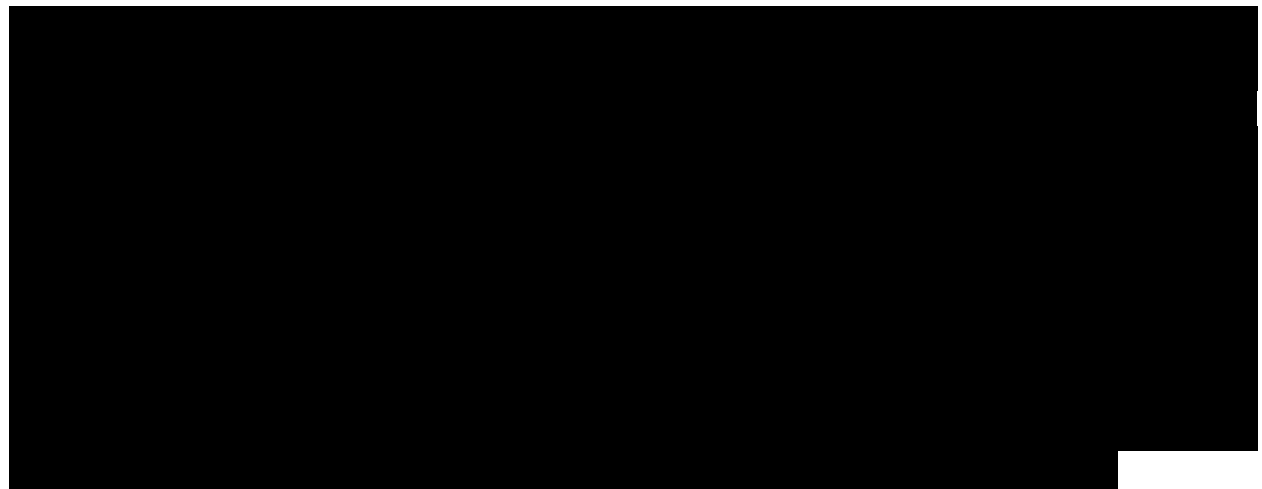


Christen Wittman

Vice President Project Development

## EXHIBIT A: UPDATES TO APPLICATION IN RESPONSE TO BAFO

In association with this BAFO, the BPU has requested that Applicants provide updated Application Forms for each Project option considering two BAFO Scenarios. Specifically, for each Project option, one BAFO must address the situation where at least 2,400 MW are awarded in total (“Scenario 1”). The other BAFO must address the situation where approximately 3,742 MW are awarded in total (“Scenario 2” and together with Scenario 1, the “Scenarios”). Attentive Energy understands that the intention of the two Scenarios is primarily to reflect the impact of cost-sharing for Tier 1 manufacturing facilities consistent with a total award of at least 2,400 MW or approximately 3,742 MW.



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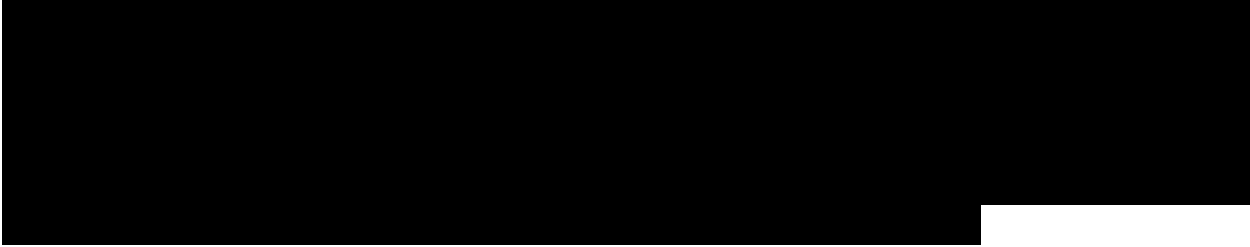
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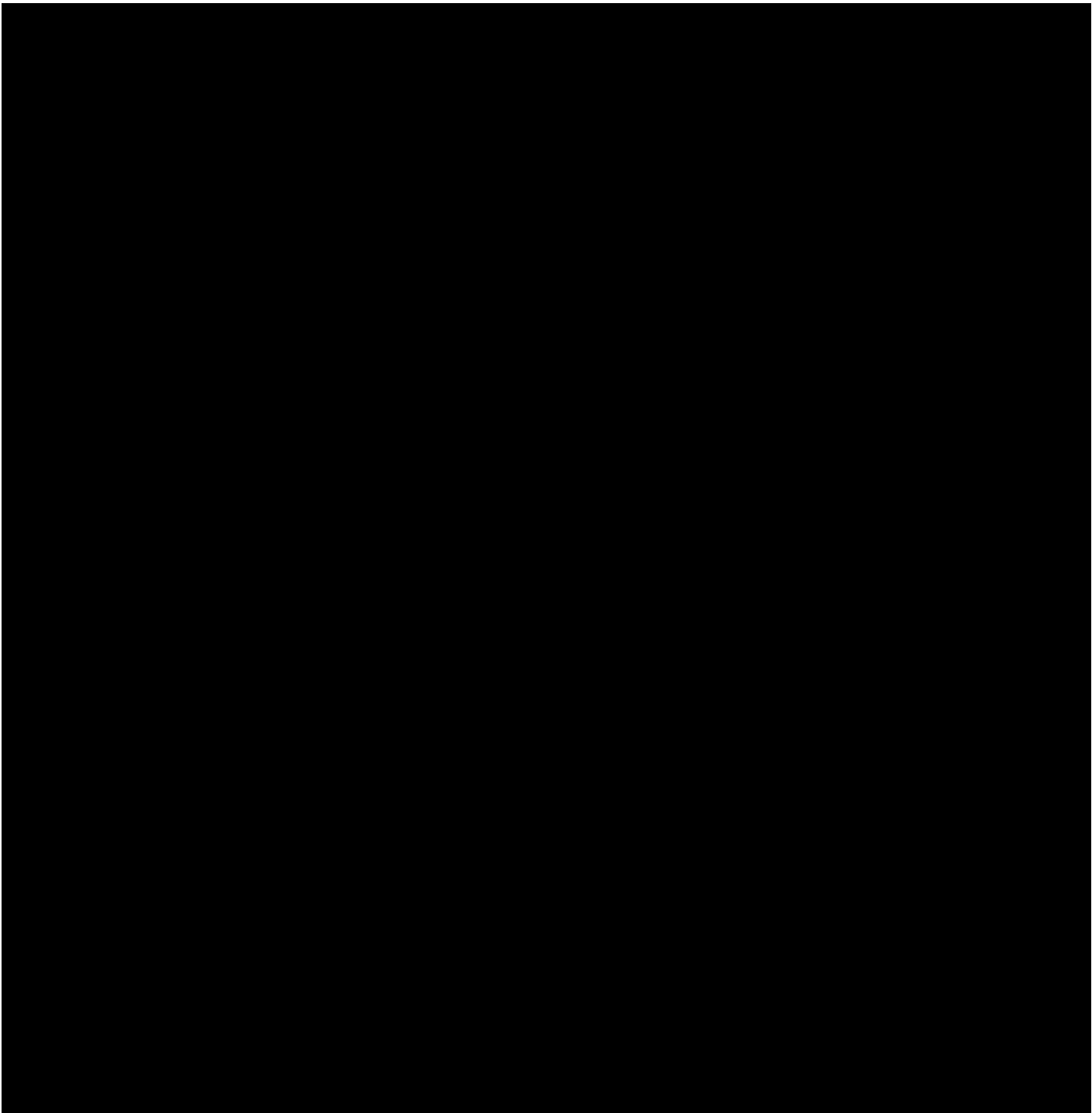
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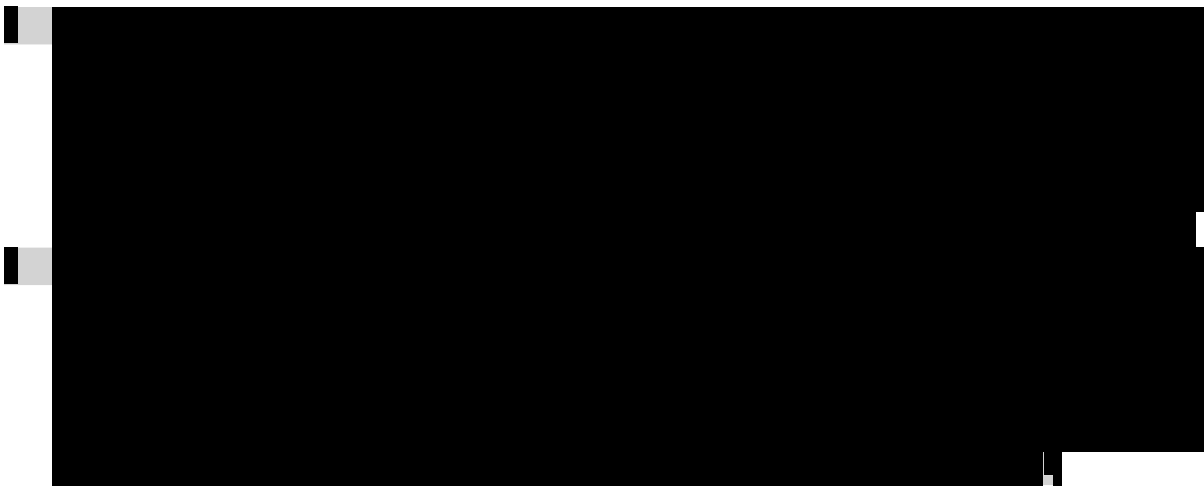
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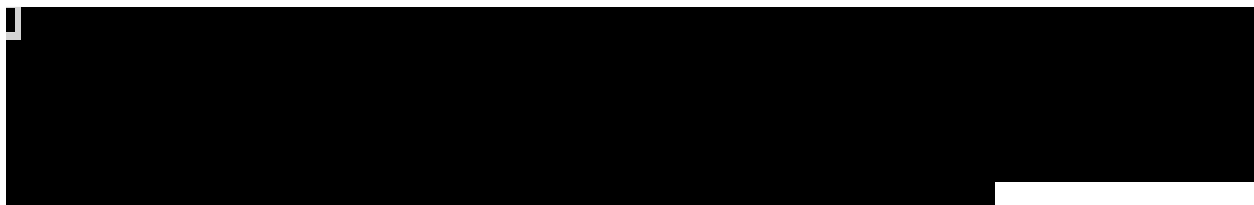
### Latest notice of proposed rulemaking regarding ITC



Related, Attentive Energy acknowledges the email sent by the BPU team on December 4, 2023, and subsequent follow-up received on December 7, 2023, providing additional guidance on incremental tax credit benefits that modifies commitment number 8 in the Applicant Commitment Form submitted with Attentive Energy’s Application on August 4, 2023.

### Exploring new local content opportunities

Attentive Energy takes seriously its commitment to delivering the in-state spend and jobs that it has guaranteed in its Application to provide real benefits to New Jersey. As discussed in the interview on November 9, 2023, in the time leading up to the Application Submission Deadline, Attentive Energy investigated all available options for in-state spend and was realistic in proposing what it could deliver. 



<sup>4</sup> Available online: <https://www.federalregister.gov/documents/2023/11/22/2023-25539/definition-of-energy-property-and-rules-applicable-to-the-energy-credit>

[REDACTED] Attentive Energy stands behind the values it proposes in this BAFO and the sentiment shared in the interview, which was that Attentive Energy has provided realistic guarantees that New Jersey and its ratepayers can count on.

Reflecting on the interview, Attentive Energy took away the BPU team's major theme of maximizing opportunities for developing and supporting New Jersey's supply chain. In recent weeks, Attentive Energy has mobilized a task force to re-evaluate opportunities for sourcing different packages from within the State. [REDACTED]

[REDACTED]

This is validated through Attentive Energy's Economic Development Plan and Supplier Engagement Plan, provided in Section 8 of the Application Narrative. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

the authors' own research, and the book is a valuable addition to the literature.

University of  
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Brighton, UK  
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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These metrics are used to evaluate the company's performance and identify areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and competitors.

The third part of the document addresses the issue of financial reporting. It explains how to prepare financial statements, including the balance sheet, income statement, and cash flow statement. It also discusses the importance of providing clear and concise explanations of the data presented in these statements. The document provides a template for financial reports and offers tips for how to present the information in a way that is easy to understand.

Finally, the document discusses the importance of financial planning and budgeting. It explains how to create a budget and how to use it to track the company's performance over time. It also discusses the importance of reviewing the budget regularly and making adjustments as needed. The document provides a template for a budget and offers tips for how to create a realistic and achievable budget.

## EXHIBIT D: PROJECT UPDATES

Overall, the Project offers the BPU and New Jersey the opportunity to secure and expand upon the foundational investments made by New Jersey in the offshore wind industry, create a new wave of jobs and innovation opportunities, and support New Jersey's energy transition.

[REDACTED]

[REDACTED]

These economic investments reflect the Project and its Sponsors' firm commitment to meaningful engagement in the communities they operate, creating pathways of opportunity for New Jersey residents and businesses, protecting the environment and biodiversity, and maintaining strong, inclusive engagement with stakeholders.

[REDACTED]

[REDACTED]

Since the Application Submission Deadline on August 4, 2023, the Project has continued to mature, exhibiting Attentive Energy's commitment to New Jersey with advanced project viability informed by continued development. Highlights of Attentive Energy's progress include:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

[Redacted text]

[Redacted text]

[Redacted text]

[Redacted text]

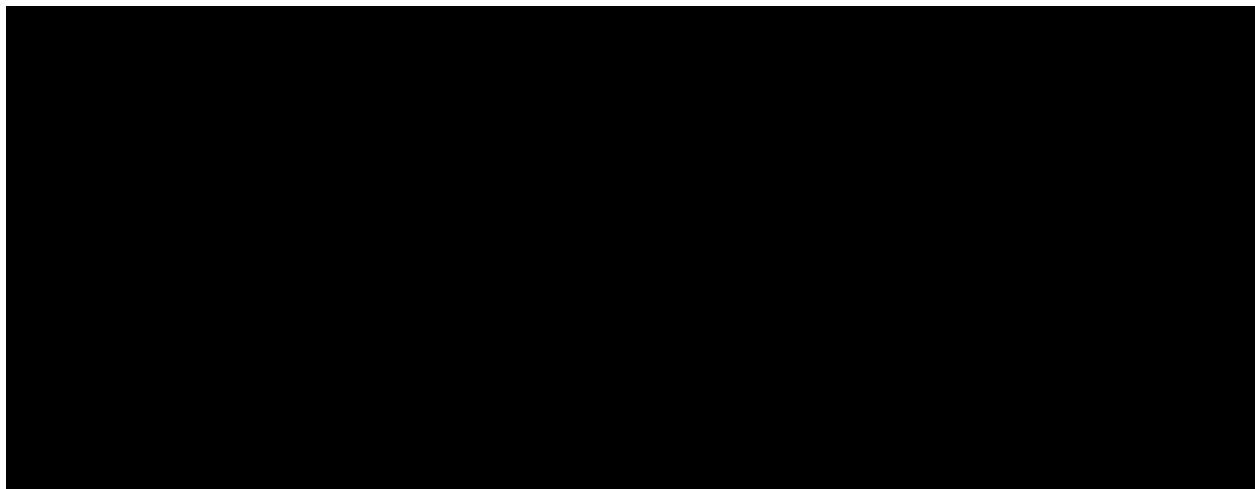
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### Advancing the COP and preparing for [REDACTED]

Attentive Energy has continued to coordinate with federal and state agencies to confirm methods for technical studies and resources analyses, requirements for permits and other approvals, and to share preliminary site characterization data. These discussions have also allowed Attentive Energy to discuss strategies with BOEM and identify the best path forward for developing and submitting a COP for the Project.



[Redacted]

- [Redacted]
- [Redacted]
- [Redacted]

[Redacted]

Since early October 2023, Attentive Energy has reviewed the Project’s WTG layout with the USCG based on recent changes to the USCG’s recently issued Navigation and Vessel Inspection Circular 02-23 (“NVIC 02-23”) regarding guidance on offshore renewable energy installations on the outer continental shelf.

[Redacted]

[Redacted]

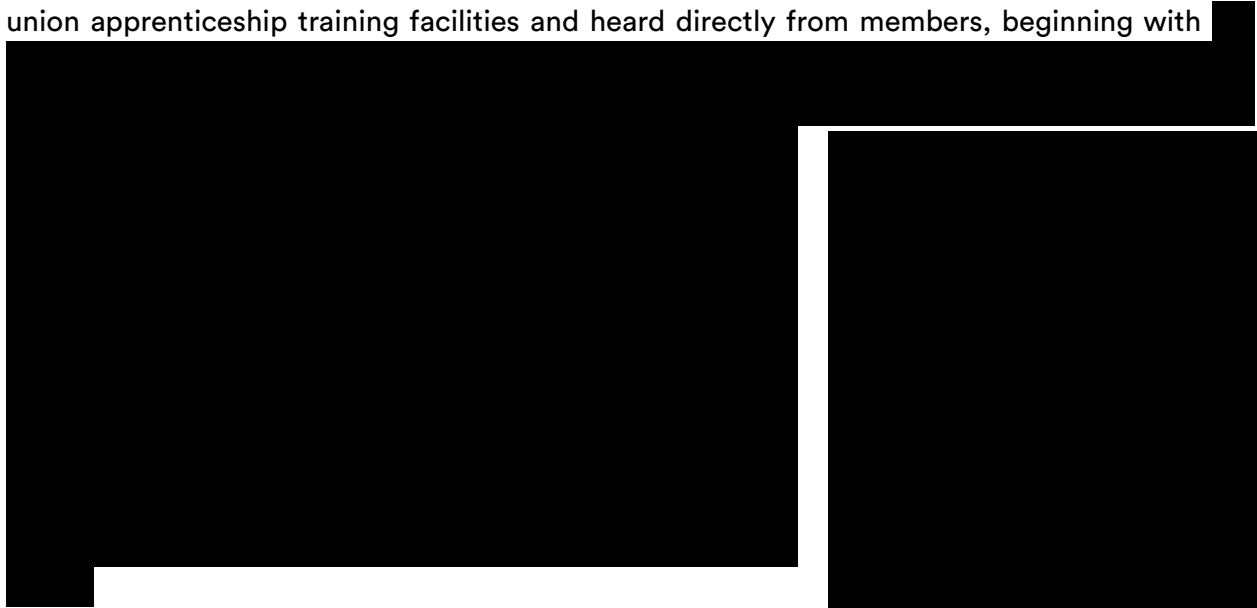
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### Understanding New Jersey’s workforce development needs and pathways

In an effort to further understand the scope of existing training programs and how these programs can be enhanced to support the offshore wind industry, Attentive Energy reviewed union apprenticeship training facilities and heard directly from members, beginning with



## Attentive on the ground

Showing up in New Jersey communities to share offshore wind opportunities and goals Since the Application was submitted on August 4, 2023, Attentive Energy has continued to show up across the State and meet with communities and groups to advance familiarity with, and access to, the offshore wind industry. In recent months, in addition to having a presence at industry events, Attentive Energy planned and hosted events throughout the State to announce its proposed community investments that will advance workforce development, research and innovation, and environmental justice throughout the State. The following is a summary of some of the engagements and announcements.

### Girl Scouts of the Jersey Shore Summer Camp Session (August 15)

Attentive Energy joined the Girl Scouts of the Jersey Shore camp in Farmingdale for a day of learning on offshore wind that included a presentation, Q&A, and virtual reality experiences focused on offshore wind technician training and piloting a vessel. This is part of a larger partnership with the Girl Scouts of the Jersey Shore to support STEM-based troop activities and launch a mobile innovation station funded in part by the Project that can visit different sites and troops with mobile education.

### NJDEP Salem City Environmental Justice Community Listening Session (September 12):

Attentive Energy attended the NJDEP community listening session in Salem City. The event was meaningful in connecting with residents to better understand their environmental justice needs and concerns,

### Native American Advancement Corporation (“NAAC”)’s Nature Reserve Homecoming (September 15):

As part of the proposed partnership with NAAC to support their new Cohanzick Nature Reserve, the Project team was invited to join NAAC for an intimate Homecoming Ceremony, learning about the history of the Nanticoke Lenape Nation, blessing the returning of ancestral lands back to members of the Nanticoke Lenape Nation, and enjoying a celebration of this monumental day with NAAC’s friends, family, and additional partners in the success of this land rematriation.

[REDACTED]

[REDACTED]

[REDACTED]

New Jersey Manufacturing Extension Program (“NJMEP”)’s Manufacturing Day (October 6): The Attentive Energy team joined NJMEP for their annual Made in New Jersey event as a primary sponsor, formally unveiling the Project’s \$8.4 million commitment [REDACTED]

[REDACTED] to expanding one-on-one, no-cost support for veteran, overburdened community-adjacent, innovative, and small and diverse manufacturers across New Jersey. The team also announced its Offshore Wind Manufacturing Gap Analysis, which is well under way with NJMEP and expected to be released in January 2024, which will inform key next steps for manufacturers seeking to enter the offshore wind supply chain to advance local content across New Jersey. To date, NJMEP has conducted in-depth interviews with most gap analysis participants and developed a Requirements Matrix for Offshore Wind Readiness for New Jersey-based manufacturers that captures the types of certifications and trainings needed under each package for suppliers to be deemed ready to compete for contracts.



*NJMEP's Made in New Jersey Day in October 2023*



*Attentive Energy at the Gloucester County Boys and Girls Club Student Day in October 2023*

**Gloucester County Student Day (October 19):** Attentive Energy partnered with its Paulsboro Community Coalition member, the Gloucester County Boys and Girls Club, to host a session for members of the Paulsboro Boys and Girls Club on offshore wind and the career and environmental opportunities that will come with the industry. Over 20 students were engaged in an interactive program that included hands-on activities to simulate the transfer of offshore wind components like monopiles and virtual reality experiences in offshore wind jobs.

**Trust for Public Land Newark Playground Tour and Partnership Announcement (October 30):** Attentive Energy joined the Trust for Public Land in Newark to tour sites that have been retrofitted and opened as new and improved open space, as part of the organization’s Newark Community Schoolyards. Attentive Energy also announced its proposed investment of \$1 million to increase access to recreational and climate resilient spaces in Newark.

**NJ SHARES Energy Assistance Fair and Partnership Announcement (November 8):** Attentive Energy and NJ SHARES announced their partnership at NJ SHARES’ Energy Assistance Fair in Asbury Park, which included organizations from around the State that provide financial support and solutions to families in need. The Attentive-NJ SMART program will offer up to \$4 million over several years for up to 4,000 New Jersey residents.



*Trust for Public Land community schoolyard program visit in November 2023*



*Attentive Energy at NJ SHARES Energy Assistance Fair in November 2023*

**BOEM Environmental Justice Forum (November 8):** Several Attentive Energy team members participated in BOEM’s in-person Environmental Justice forum in November. The forum was an opportunity for offshore wind developers and representatives of environmental justice groups within the region to connect and identify opportunities to align on shared goals.

**Attentive Energy Advances the State of Innovation and Small Business (November 20):** Attentive Energy brought together key Project partners SeaAhead and New Jersey Small Business Development

Centers (“SBDC”) to announce major economic benefit programs [REDACTED]

This engaging event, hosted by Attentive Energy at Brookdale Community College’s Lincroft Campus, offered participants the opportunity to hear directly from leaders in the bluetech and small business technical assistance space. The event featured an impressive array of industry leaders, labor leaders, community coalition members, students, academia, public officials, and more from across New Jersey.



*Attentive Energy at Innovation Summit with SeaAhead and SBDC at Brookdale in November 2023*

[REDACTED]

Up to \$300 million in direct investments to New Jersey

Attentive Energy’s consistent drumbeat of engagement – learning from new stakeholders and nurturing relationships with existing ones – is exciting communities and bolstered by an investment program that will unlock up to \$300 million in programs upon award. [REDACTED]

### Applicant Information

[REDACTED]

[Redacted text block]

[Redacted text block]



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are classified. It also discusses the importance of understanding the normal balances for each type of account.

The fourth part of the document discusses the process of adjusting entries. It explains why adjustments are necessary and how they are recorded. It provides examples of common adjusting entries, such as depreciation, amortization, and accruals.

The fifth part of the document discusses the preparation of financial statements. It explains the different types of financial statements, including the balance sheet, income statement, and statement of cash flows. It also discusses the importance of presenting the financial statements in a clear and concise manner.

The sixth part of the document discusses the process of closing the books. It explains how the temporary accounts are closed to the permanent accounts and how the closing process affects the financial statements.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls can help prevent errors and fraud, and how they can be designed to ensure the accuracy and reliability of the financial information.

The eighth part of the document discusses the role of the accountant. It explains the different types of accountants and the responsibilities of each. It also discusses the importance of staying up-to-date on the latest accounting standards and regulations.

The ninth part of the document discusses the future of accounting. It discusses the impact of technology on the profession and the need for accountants to develop new skills and knowledge.

The tenth part of the document provides a summary of the key points discussed in the document. It emphasizes the importance of accuracy, integrity, and ethical behavior in the accounting profession.



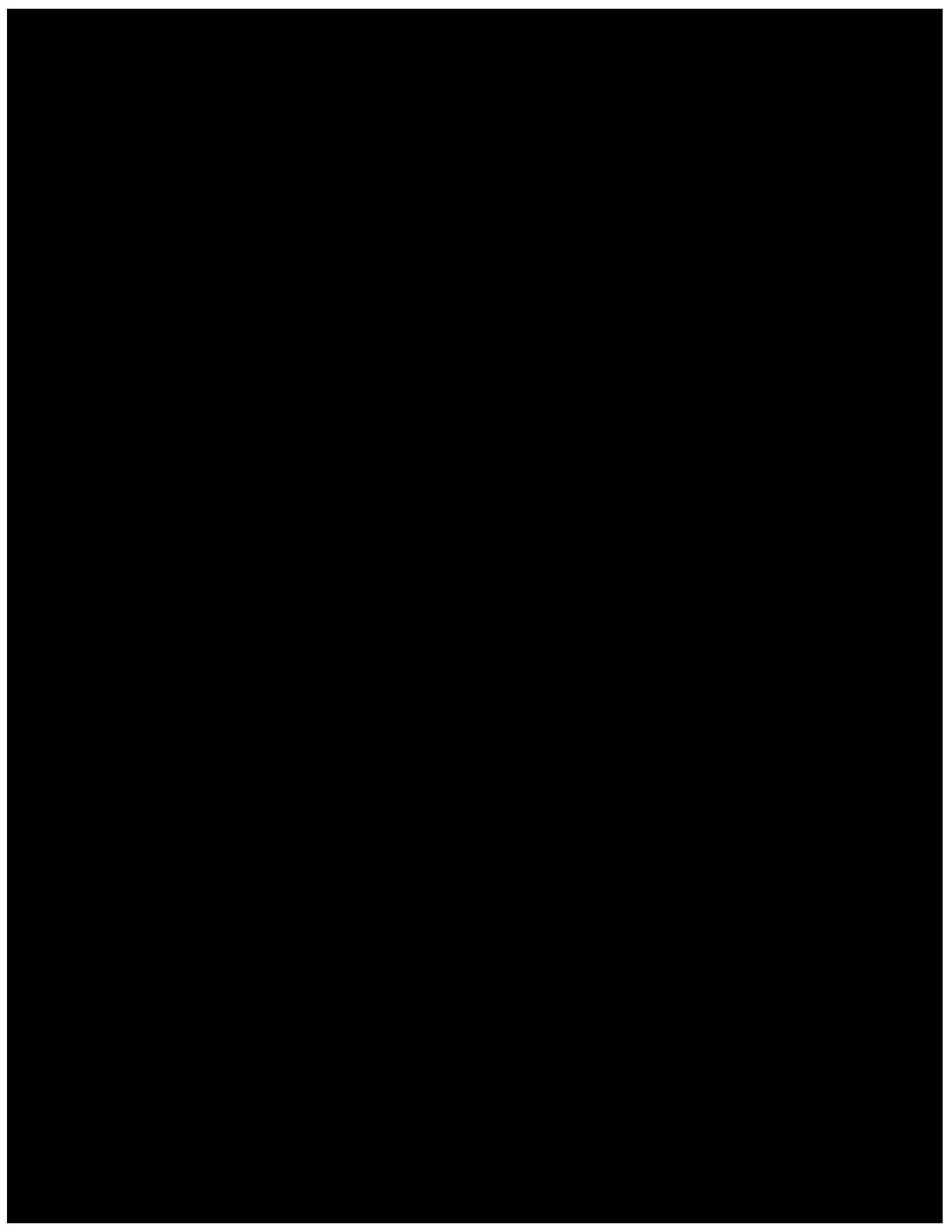
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every receipt, invoice, and bill should be properly filed and indexed for easy retrieval. This not only helps in tracking expenses but also ensures compliance with tax regulations.

Next, the document outlines the process of reconciling bank statements. It advises that this should be done monthly to identify any discrepancies between the bank's records and the company's books. Any errors should be investigated and corrected immediately to avoid financial inaccuracies.

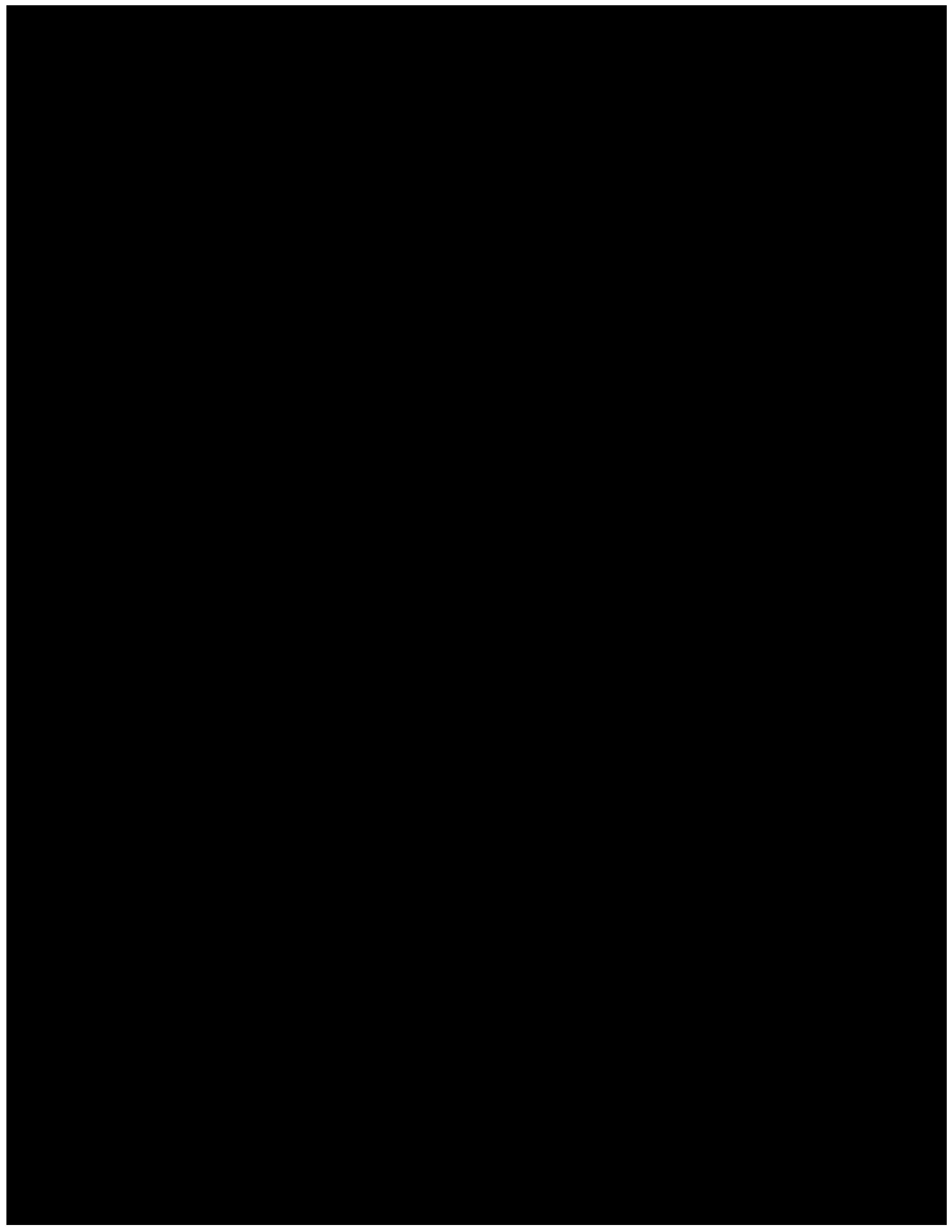
The document also covers the topic of budgeting. It suggests that a detailed budget should be created at the beginning of each fiscal year. This budget should include all expected income and expenses, allowing the company to monitor its financial performance throughout the year.

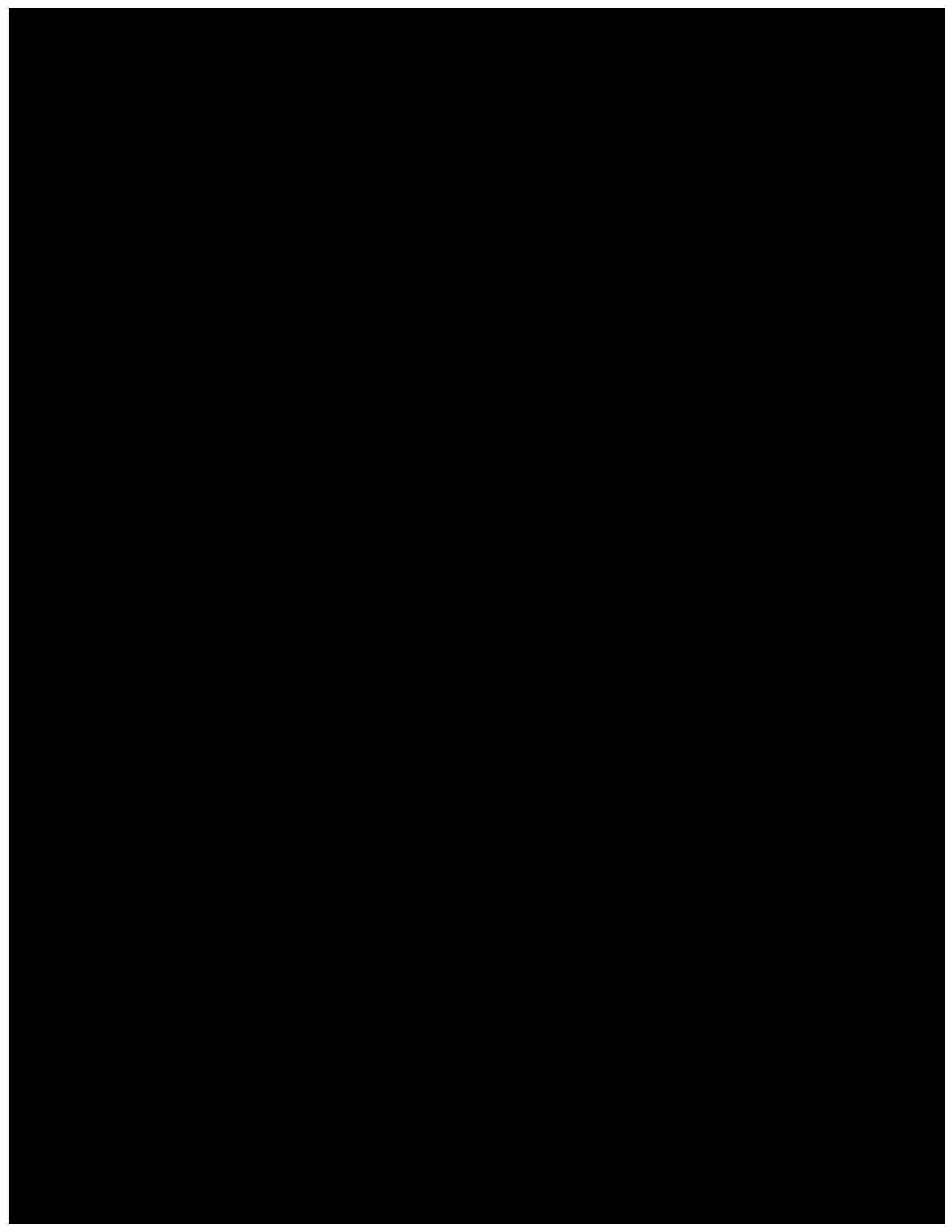
Another key section discusses the importance of regular audits. Internal audits should be conducted periodically to ensure that all financial data is accurate and that there are no signs of fraud or mismanagement. External audits by independent accountants can also provide an objective assessment of the company's financial health.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of transparency, accuracy, and regular communication in financial management. By following these guidelines, the company can ensure its financial stability and long-term success.









The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes recording the date, amount, and purpose of each transaction.

Secondly, the document highlights the need for regular reconciliation of bank accounts. By comparing the company's records with the bank statements, any discrepancies can be identified and corrected promptly. This process helps to prevent errors and ensures that the cash balance is always up-to-date.

Another key aspect is the proper classification of expenses. It is crucial to distinguish between personal and business expenses to avoid any tax implications. Business expenses should be clearly identified and supported by receipts or invoices.

The document also addresses the importance of timely payment of bills and taxes. Delaying payments can lead to penalties and interest charges, which can significantly impact the company's cash flow. Therefore, it is recommended to establish a schedule for reviewing and paying all obligations.

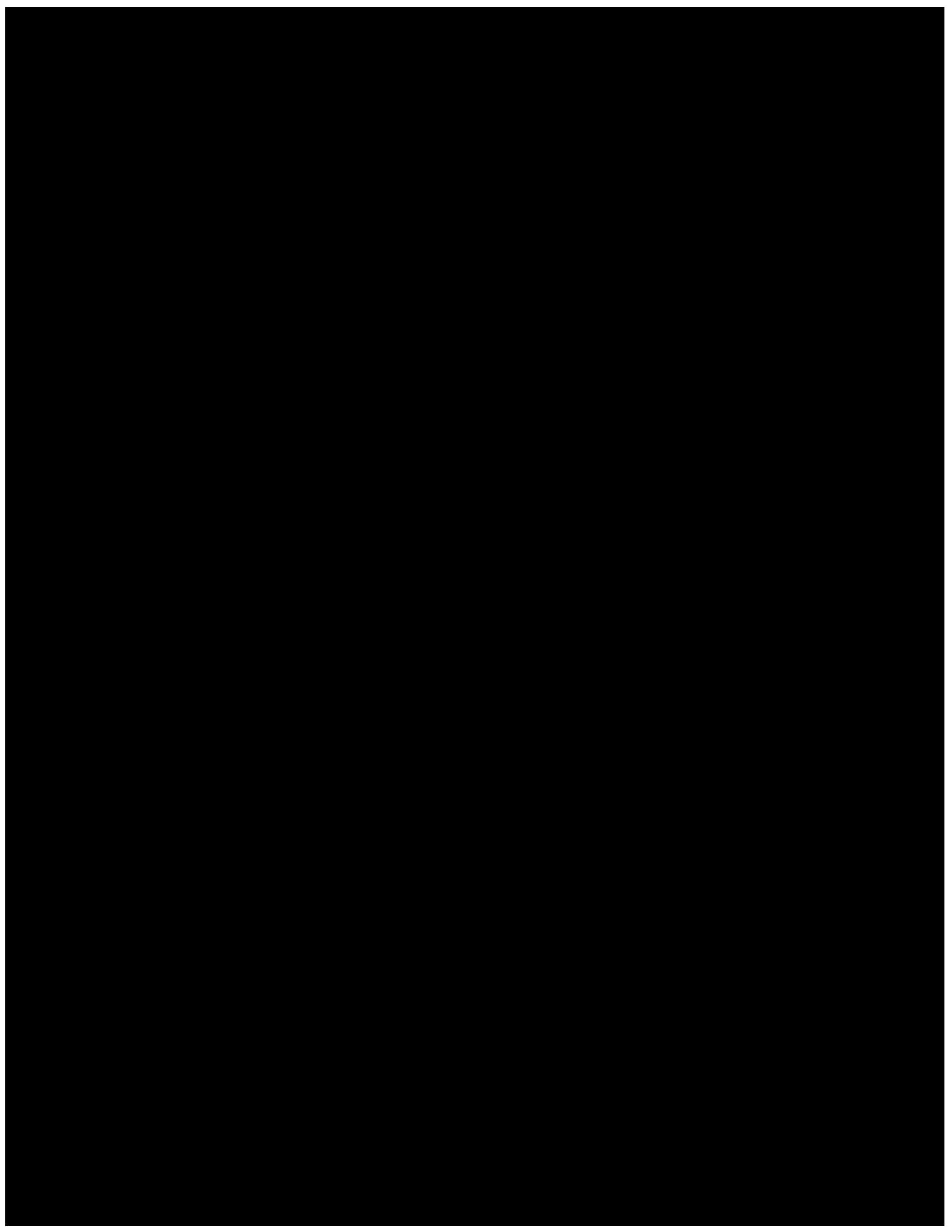
Finally, the document stresses the value of seeking professional advice. A qualified accountant or tax advisor can provide valuable insights and ensure that the company's financial practices are in full compliance with the law. This is particularly important for complex transactions or when dealing with specific tax regulations.

The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in decision-making, legal compliance, and financial management. The text emphasizes that records should be organized, up-to-date, and easily accessible.

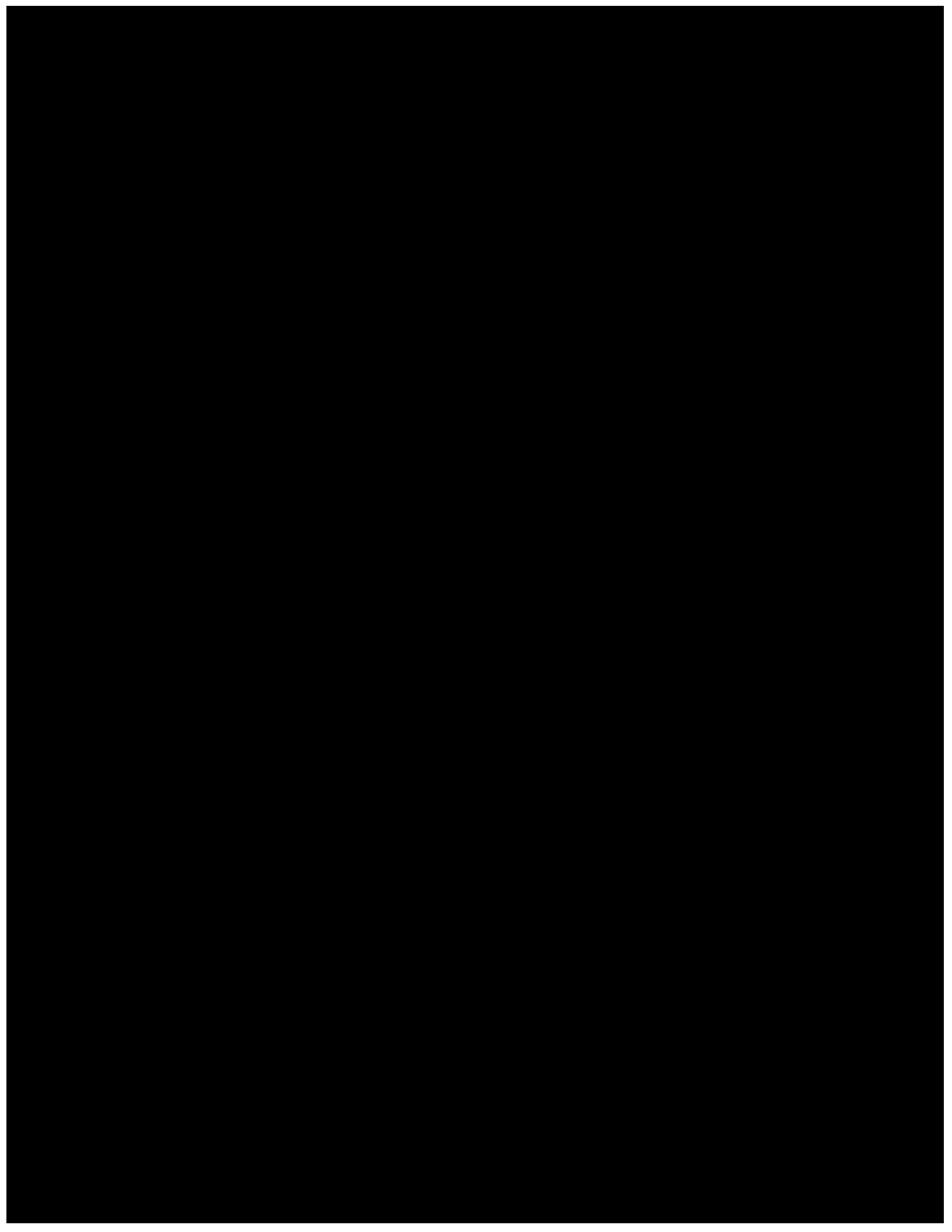
Next, the document addresses the challenges of data management in the digital age. It notes that while digital storage offers convenience, it also introduces risks such as data loss, security breaches, and information overload. Solutions like cloud storage, encryption, and regular backups are suggested to mitigate these risks.

The third section focuses on the role of technology in streamlining business processes. It describes how automation and software solutions can reduce manual errors, save time, and improve overall efficiency. Examples of tools used for project management, communication, and data analysis are provided.

Finally, the document concludes by stressing the need for continuous learning and adaptation. As technology and market conditions evolve, businesses must stay informed and be willing to adopt new practices to remain competitive and successful.







The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and expense must be properly documented to ensure the integrity of the financial statements. This includes keeping receipts, invoices, and bank statements in a secure and organized manner.

Next, the document outlines the process of reconciling the books. This involves comparing the company's internal records with the bank statements to identify any discrepancies. If there are differences, the accountant must investigate the cause, such as a missed deposit or an incorrect recording of a transaction. Once the books are reconciled, the next step is to prepare the financial statements, including the balance sheet, income statement, and cash flow statement.

The document also addresses the issue of tax compliance. It stresses the need to stay up-to-date on the latest tax laws and regulations. This may involve consulting with a tax professional to ensure that the company is taking full advantage of all available deductions and credits. Additionally, it is important to file tax returns on time and accurately to avoid penalties and interest.

Finally, the document discusses the importance of regular financial reviews. By conducting periodic reviews of the company's financial performance, management can identify trends, spot potential problems, and make informed decisions about the future. This may include analyzing profit margins, working capital, and overall financial health. Regular reviews also help to ensure that the company is meeting its financial goals and objectives.

## EXHIBIT G: PREBUILD DEVELOPMENT

Attentive Energy applauds the BPU for its leadership in pursuing coordinated transmission as a means of reducing environmental impacts and coordinating access to points of interconnection and looks forward to following the separate Prebuild solicitation that was formally launched on November 17, 2023.

