

**FLORIDA PUBLIC SERVICE COMMISSION  
EXHIBIT INDEX**

FILED 5/20/2024  
DOCUMENT NO. 03299-2024  
FPSC - COMMISSION CLERK

**FOR THE HEARING DATED 05/01/2024 IN DOCKET 20230019**

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ADMITTED

<b>Docket No. 20230019-EI</b> <b>Comprehensive Exhibit List for Entry into Hearing Record</b> (May 1-2, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
<b>STAFF</b>					
1		Exhibit List	Comprehensive Exhibit List		
<b>TAMPA ELECTRIC COMPANY – (DIRECT)</b>					
2	Chip S. Whitworth	CSW-1	TECO's Storm Restoration Costs by Storm	1-10	
3	Richard J. Latta	RJL-1	(1) Total Restoration Costs by Storm and Cost Category (2) Incremental Recoverable Restoration Costs by Storm (3) PwC Audit Report	1-15	
<b>WALMART – (DIRECT)</b>					
4	Lisa V. Perry	LVP-1	Witness Qualifications Statement		
5	Lisa V. Perry	LVP-2	Comments of Walmart Inc., Docket No. 20230019-EI (March 7, 2023)		
<b>STAFF – (DIRECT)</b>					
6	Ron Mavrides	RM-1	Auditor Report of TECO	1-12	
<b>STAFF HEARING EXHIBITS</b>					
7	Latta (17-18, 25, 27) Whitworth (6, 15-16, 20, 25)	Staff Exhibit 7	TECO's Response to OPC's First Set of Interrogatories Nos. 6, 15-18, 20, 25, and 27	3-13	

ADMITTED

<b>Docket No. 20230019-EI</b> <b>Comprehensive Exhibit List for Entry into Hearing Record</b> (May 1-2, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
8		Staff Exhibit 8	TECO's Response to OPC's First Request for Production of Documents Nos. 1-2, 7, 11, 14-15, 19-20, and 28-29  Including all attachments	3-13	
9	Latta	Staff Exhibit 9	TECO's Response to OPC's Second Set of Interrogatories No. 29	5	
10	Latta (30) Whitworth (31)	Staff Exhibit 10	TECO's Response to OPC's Third Set of Interrogatories No. 30-31  Including all attachments	5-6, 8-9	
11		Staff Exhibit 11	TECO's Response to OPC's Third Request for Production of Documents Nos. 38-40, 42, and 43  Including attachment to POD No. 42	5-7, 11	
12	Whitworth	Staff Exhibit 12	TECO's Response to OPC's Fourth Set of Interrogatories Nos. 32-33	5	
13	Whitworth	Staff Exhibit 13	TECO's Response to Staff's First Set of Interrogatories Nos. 1-2	5-6, 8-9	
14	Latta (3) Whitworth (4-6)	Staff Exhibit 14	TECO's Response to Staff's Second Set of Interrogatories No. 3-6  Including all attachments	5-6, 8-9	



ADMITTED

<i><b>HEARING EXHIBITS</b></i>				
<b>Exhibit Number</b>	<b>Witness</b>	<b>Party</b>	<b>Description</b>	<b>Moved In/Due Date of Late Filed</b>

FPSC EXH No. 2  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
WITNESS: WHITWORTH

EXHIBIT

OF

CHIP S. WHITWORTH

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Tampa Electric Company				
Total Restoration Costs by Storm				
	Recoverable	O&M	Capital	Total
Alberto (2018)	\$ 1,944	\$ 41,190	\$ -	\$ 43,133
Dorian (2019)	\$ 7,499,858	\$ 1,497,689	\$ 8,865	\$ 9,006,413
Nestor (2019)	\$ 8,282	\$ 55,568	\$ -	\$ 63,850
Eta (2020)	\$ 729,515	\$ 31,873	\$ -	\$ 761,388
Elsa (2021)	\$ 1,874,575	\$ 94,999	\$ 31,438	\$ 2,001,012
Ian (2022)	\$ 122,985,112	\$ 2,921,907	\$ 4,758,915	\$ 130,665,934
Nicole (2022)	\$ 1,243,293	\$ 867,155	\$ -	\$ 2,110,448
Examination (Audit) Costs	\$ 359,000	\$ -	\$ -	\$ 359,000
ARCOS Costs	\$ 397,518	\$ -	\$ -	\$ 397,518
<b>Grand Total</b>	<b>\$ 135,099,098</b>	<b>\$ 5,510,380</b>	<b>\$ 4,799,217</b>	<b>\$ 145,408,695</b>

FPSC EXH No. 3  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
WITNESS: LATTA

EXHIBIT

OF

RICHARD J. LATTA

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3	Pricewaterhouse Coopers ("PwC")'s Audit Report filed in this docket on July 28, 2023	25

Tampa Electric Company					
Total Restoration Costs by Storm and Cost Category					
	Recoverable	O&M	Capital	Total	
Alberto (2018)					
Base Payroll + Fringe	\$ -	\$ 270	\$ -	\$ -	\$ 270
Overtime Payroll + Fringe	\$ 1,944	\$ 40,920	\$ -	\$ -	\$ 42,863
T&D Non-Vegetation Management Contractor costs	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,944	\$ 41,190	\$ -	\$ -	\$ 43,133
Dorian (2019)					
Base Payroll + Fringe	\$ -	\$ 277,396	\$ -	\$ -	\$ 277,396
Overtime Payroll + Fringe	\$ -	\$ 377,850	\$ -	\$ -	\$ 377,850
T&D Non-Vegetation Management Contractor costs	\$ 5,596,291	\$ 774,875	\$ -	\$ -	\$ 6,371,166
T&D Vegetation Management costs	\$ 973,414	\$ 1,716	\$ -	\$ -	\$ 975,129
Logistics/Other	\$ 930,154	\$ 65,852	\$ 8,865	\$ -	\$ 1,004,871
Total	\$ 7,499,858	\$ 1,497,689	\$ 8,865	\$ -	\$ 9,006,413
Nestor (2019)					
Base Payroll + Fringe	\$ -	\$ 311	\$ -	\$ -	\$ 311
Overtime Payroll + Fringe	\$ 8,282	\$ 48,938	\$ -	\$ -	\$ 57,220
T&D Non-Vegetation Management Contractor costs	\$ -	\$ 4,344	\$ -	\$ -	\$ 4,344
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ 1,975	\$ -	\$ -	\$ 1,975
Total	\$ 8,282	\$ 55,568	\$ -	\$ -	\$ 63,850
Eta (2020)					
Base Payroll + Fringe	\$ -	\$ 25,808	\$ -	\$ -	\$ 25,808
Overtime Payroll + Fringe	\$ 342,394	\$ 1,325	\$ -	\$ -	\$ 343,719
T&D Non-Vegetation Management Contractor costs	\$ 324,250	\$ -	\$ -	\$ -	\$ 324,250
T&D Vegetation Management costs	\$ 62,871	\$ -	\$ -	\$ -	\$ 62,871
Logistics/Other	\$ -	\$ 4,740	\$ -	\$ -	\$ 4,740
Total	\$ 729,515	\$ 31,873	\$ -	\$ -	\$ 761,388
Elsa (2021)					
Base Payroll + Fringe	\$ 473,847	\$ -	\$ 3,137	\$ -	\$ 476,984
Overtime Payroll + Fringe	\$ -	\$ 50,776	\$ 971	\$ -	\$ 51,748
T&D Non-Vegetation Management Contractor costs	\$ 1,160,066	\$ -	\$ -	\$ -	\$ 1,160,066
T&D Vegetation Management costs	\$ 106,072	\$ -	\$ -	\$ -	\$ 106,072
Logistics/Other	\$ 134,591	\$ 44,223	\$ 27,329	\$ -	\$ 206,143
Total	\$ 1,874,575	\$ 94,999	\$ 31,438	\$ -	\$ 2,001,012
Ian (2022)					
Base Payroll + Fringe	\$ 2,807,941	\$ 1,631,880	\$ 286,142	\$ -	\$ 4,725,963
Overtime Payroll + Fringe	\$ 5,938,412	\$ 49,734	\$ 642,726	\$ -	\$ 6,630,871
T&D Non-Vegetation Management Contractor costs	\$ 83,189,021	\$ 325,422	\$ 542,780	\$ -	\$ 84,057,224
T&D Vegetation Management costs	\$ 9,674,521	\$ 64,954	\$ -	\$ -	\$ 9,739,475
Logistics/Other	\$ 21,375,217	\$ 849,917	\$ 3,287,267	\$ -	\$ 25,512,401
Total	\$ 122,985,112	\$ 2,921,907	\$ 4,758,915	\$ -	\$ 130,665,934
Nicole (2022)					
Base Payroll + Fringe	\$ -	\$ 555,630	\$ -	\$ -	\$ 555,630
Overtime Payroll + Fringe	\$ 541,800	\$ 150,618	\$ -	\$ -	\$ 692,418
T&D Non-Vegetation Management Contractor costs	\$ 583,161	\$ 78,907	\$ -	\$ -	\$ 662,068
T&D Vegetation Management costs	\$ 61,758	\$ 13,092	\$ -	\$ -	\$ 74,850
Logistics/Other	\$ 56,574	\$ 68,908	\$ -	\$ -	\$ 125,481
Total	\$ 1,243,293	\$ 867,155	\$ -	\$ -	\$ 2,110,448
Examination (Audit) Costs	\$ 359,000	\$ -	\$ -	\$ -	\$ 359,000
ARCOS Costs	\$ 397,518	\$ -	\$ -	\$ -	\$ 397,518
Grand Total	\$ 135,099,098	\$ 5,510,380	\$ 4,799,217	\$ -	\$ 145,408,695

Tampa Electric Company					
Incremental Recoverable Restoration Costs by Storm and Function					
	Generation	Transmission	Distribution	Other	Total
Alberto (2018)	\$ -	\$ -	\$ 1,944	\$ -	\$ 1,944
Dorian (2019)	\$ -	\$ -	\$ 7,499,858	\$ -	\$ 7,499,858
Nestor (2019)	\$ -	\$ -	\$ 8,282	\$ -	\$ 8,282
Eta (2020)	\$ -	\$ -	\$ 729,515	\$ -	\$ 729,515
Elsa (2021)	\$ -	\$ 29,642	\$ 1,796,884	\$ 48,049	\$ 1,874,575
Ian (2022) *	\$ 705,937	\$ 949,828	\$ 115,774,386	\$ 5,554,961	\$ 122,985,112
Nicole (2022) *	\$ 4,268	\$ 142,783	\$ 1,039,668	\$ 56,574	\$ 1,243,293
Examination (Audit) Costs	\$ -	\$ -	\$ -	\$ 359,000	\$ 359,000
ARCOS Costs	\$ -	\$ -	\$ -	\$ 397,518	\$ 397,518
Total	\$ 710,205	\$ 1,122,253	\$ 126,850,538	\$ 6,416,101	\$ 135,099,098

\*Estimated Costs Include Interest Charges for 12 months contained in "Other" function





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July 28, 2023

**VIA: ELECTRONIC FILING**

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

Re: Docket 20230019; Petition for recovery of costs associated with named tropical systems during the 2019-2022 hurricane seasons and replenishment of storm reserve, by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing in the above-styled matter is PricewaterhouseCoopers' audit report on Tampa Electric Company's Hurricane Ian Incremental Storm Restoration Costs. This audit was performed to comply with Section II.B. of the Storm Restoration Cost Process Improvements reflected in Exhibit One of Tampa Electric's Storm Cost Settlement Agreement, the approval of which was memorialized in Order No. PSC-2019-0234-AS-EI, issued June 14, 2019 in Docket No. 20170271-EI.

Tampa Electric is providing a copy of this letter and the attached report to the parties of record in this docket and requests that they review the report so the company, the parties of record, and Commission Staff can communicate soon on the next steps to be taken in this docket.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Wahlen', with a stylized flourish at the end.

J. Jeffry Wahlen

JJW/ne  
Attachment  
cc: All parties of record

C2-11



## Report of Independent Accountants

To the Management of Tampa Electric Company

We have examined the accompanying management assertion of Tampa Electric Company (Tampa Electric) that (i) the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs recognized as of June 30, 2023 for costs incurred for the period from September 25, 2022 through December 1, 2022 based on the criteria described in Notes 1 and 2 and (ii) appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration costs have been established and maintained, based on the criteria described in Notes 3 and 4, respectively. Tampa Electric's management is responsible for the assertion. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. In performing our examination, consistent with the Tampa Electric Storm Cost Settlement Agreement filed on April 9, 2019 (Docket No. 20170271-EI), our examination procedures included the following activities:

- a) Interviewed key personnel
- b) Reviewed operating policies and procedures
- c) Reviewed relevant documents, such as executed contracts, labor and equipment rates
- d) Compared vendor employee rosters to approved timesheets and expense receipts
- e) Inspected and compared paid invoices to submitted expense receipts and timesheets
- f) Recalculated and reconciled paid invoices with overall vendor invoice summaries

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Management's assertion and our examination procedures were limited to evaluating the accuracy of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs and did not consider the completeness of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs.

The supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs, included on page 8, has been presented by Tampa Electric for additional analysis. Tampa Electric's filing on Document No. 00379-2023 was not part of our examination engagement, and accordingly, we do not express an opinion or provide any assurance on Tampa Electric's filing on Document No. 00379-2023 or the supplemental information.

In our opinion, management's assertion is fairly stated in all material respects.

A handwritten signature in black ink that reads "PricewaterhouseCoopers LLP".

New York, New York  
July 26, 2023

**Management Assertion on the Summary of Hurricane Ian Incremental Storm Restoration Costs**

Management of Tampa Electric Company ("Tampa Electric" or the "Company") asserts that the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs recognized as of June 30, 2023 for costs incurred for the period from September 25, 2022 through December 1, 2022 based on the criteria described in Notes 1 and 2.

Management also asserts that appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained, based on the criteria described in Notes 3 and 4, respectively.

Tampa Electric Company  
Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 30, 2023 for Costs Incurred for the period from September 25, 2022 through December 1, 2022

Type	Settled in Cash	Imputed	Accrued for Future Payment	Total Incremental Storm Restoration Costs
A Payroll	\$ 8,746,353	\$ -	\$ -	\$ 8,746,353
B Contractor Labor	991,212	-	-	991,212
C Base Camps	12,812,674	-	-	12,812,674
D Foreign and Native Crews	83,651,256	-	7,981,000	91,632,256
E Equipment Rentals	577,952	-	-	577,952
F Miscellaneous and Logistic Services	2,998,522	-	-	2,998,522
G Fuel	577,914	-	-	577,914
H Interest Income	-	2,514,749	-	2,514,749
<b>Total Incremental Storm Restoration Costs</b>	<b>\$ 110,355,883</b>	<b>\$ 2,514,749</b>	<b>\$ 7,981,000</b>	<b>\$ 120,851,632</b>

The accompanying notes are an integral part of this Summary of Hurricane Ian Incremental Storm Restoration Costs.

Tampa Electric Company  
Notes to the Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 30, 2023 for Costs Incurred for the period from September 25, 2022 through December 1, 2022

## 1. Background

Tampa Electric Company ("Tampa Electric" or the "Company") is a public utility providing electric service to approximately 826,700 customers in West Central Florida. Tampa Electric is an indirect, wholly owned subsidiary of Emera Inc., a public energy holding company.

In September 2022, Hurricane Ian struck the Company's service territory, severely damaging parts of the electrical system and causing power outages. Customer interruptions peaked at approximately 256,000 on September 29, 2022. The accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs includes the total incremental storm restoration costs recognized as of June 30, 2023 for costs incurred for the period from September 25, 2022 through December 1, 2022 to repair Tampa Electric's electrical system as a direct result of the effects of Hurricane Ian.

For purposes of this assertion, incurred costs are those for which (A) employees have delivered a service for which base pay, overtime, and labor burdens have been paid, (B-G) vendors have delivered a service for which an amount has been paid or is owed to the vendor, or (H) carrying charges for amounts recognized for A through G, calculated using an annualized 30-day commercial paper rate for AA entities.

### Accounting Policies & Regulation

The Company's accounting policies conform to generally accepted accounting principles in the United States of America (US GAAP), including the accounting principles for rate-regulated entities and are in accordance with the accounting requirements and ratemaking practices of the applicable regulatory authorities of the Florida Public Service Commission (FPSC) including the Tampa Electric Storm Cost Settlement Agreement filed on April 9, 2019 (Docket No. 20170271-EI) (hereinafter referred to as the "2019 Storm Cost Settlement Agreement") and the Florida Administrative Code (FAC) rule 25-6.0143. Tampa Electric's operations are subject to regulation by the Federal Energy Regulatory Commission (FERC) and Tampa Electric's retail operations are also subject to regulation by the FPSC.

## 2. Cost Identification and Basis of Preparation

On June 14, 2019, the FPSC issued an order approving the settlement agreement for the recovery of storm restoration costs associated with the 2015, 2016 and 2017 hurricane seasons and ordering an "incremental cost methodology" and "process improvements" designed to reduce the number of disputes regarding storm restoration costs in the future (the 2019 Storm Cost Settlement Agreement). The cost methodology and process improvements related to incremental storm restoration costs recognized as of June 30, 2023 for costs incurred for the period from September 25, 2022 through December 1, 2022 include the following:

- A. **Payroll** represents labor costs (base pay, overtime, and labor burdens) incurred by employees of Tampa Electric or employees of affiliate entities of Tampa Electric for time spent related to storm restoration activities. Payroll costs were evaluated on a monthly basis and only those actual labor costs charged to storm reserve project work orders (i.e., charge codes) that were (a) comprised of (i) base pay plus overtime and labor burdens for transmission & distribution (T&D) employees of Tampa Electric, other employees of Tampa Electric whose cost would otherwise have been recovered via existing regulatory mechanisms ("clause recoverable employees") and employees of affiliate entities of Tampa Electric and (ii) overtime only and labor burdens for all other employees of Tampa Electric (not covered by (a) (i)), and (b) greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the Incremental Cost and Capitalization Approach (ICCA) methodology set forth in FAC 25-6.0143\*.

- B. **Contractor labor** represents labor costs (base pay, overtime) incurred for time spent by third party contractors hired for storm restoration activities. Contractor labor costs were evaluated on a monthly basis and only those actual contractor labor costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Contractors are third party vendors providing contract services in the utility industry.
- C. **Base camps** represent third party vendor costs incurred related to providing staging areas for employees of Tampa Electric, employees of affiliate entities of Tampa Electric, and contractors at locations throughout the service territory in which Tampa Electric provided storm restoration services to customers.
- D. **Foreign and native crews** represent third party vendor costs incurred for vegetation management and other T&D (utility field) services related to storm restoration activities. Costs incurred for vegetation management were evaluated on a monthly basis and only those actual vegetation management costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense (excluding vegetation management costs recovered through existing regulatory mechanisms) three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Approximately \$8.0 million of such costs incurred remain unpaid as of June 30, 2023. For purposes of this assertion, foreign and native crews are employees from out-of-state or other Florida based utility providers that are not employees of Tampa Electric or its affiliate entities (A) or third party contractors (B).
- E. **Equipment rentals** represent third party vendor costs incurred for equipment, such as helicopters, cars, trucks, dumpsters and porta-toilets, that were rented to support storm restoration activities.
- F. **Miscellaneous and logistic services** represent third party vendor costs not captured under base camps, foreign and native crew, and equipment rentals and represents costs incurred related to base camp or incident base set-up and logistic service needs. Examples of these costs include catering, hotel stays, and laundry.
- G. **Fuel** represents third party vendor costs incurred for fuel provided at base camps by way of fueling trucks, and miscellaneous fuel costs related to storm restoration activities. Fuel costs were evaluated on a monthly basis and only those actual fuel costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*.
- H. **Interest income** represents the carrying charges for amounts recognized that is calculated by the Company when the storm reserve balance is in an asset position.

*\*Under the ICCA methodology set forth in FAC 25-6.0143, additional internal and contract labor hired (or related costs) and fuel costs for storm restoration activities (i.e., transmission and distribution (T&D) utility field activities) (including vegetation management) were only charged to the storm reserve project work orders when greater than the actual monthly average of internal and contract labor (or related) costs and fuel costs, respectively, charged to operation and maintenance expense for the same month in the three previous calendar years. The three-year average was based on calendar years 2019-2021. As permitted by FAC 25-6.0143, and as applicable, management adjusted the historical monthly internal and contract labor (or related) costs and fuel costs charged to operation and maintenance expense from calculated monthly averages. Each adjustment was properly documented, including a detailed explanation of the nature and derivation of the adjustment.*

### 3. Documentation and Internal Controls

#### *Storm Cost Documentation*

For purposes of this assertion, “appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared” means the following:

- i. For type A in Note 2, a labor analysis workpaper, which summarized the payroll costs presented in the Summary, including the inputs used to calculate the actual labor costs charged to storm reserve

- project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- ii. For type D in Note 2, reconciliation files by third party vendor, which included any reference number associated with discreet vendor crews, billing and point of origin location, distance to travel, assumed travel days, dates secured, date started travel, date arrived, date released, time released, released to whom and, if vendor travels home, the date arrived at home.
  - iii. For type D in Note 2, a vegetation management analysis workpaper, which summarized the vegetation management costs presented in the Summary, including the inputs used to calculate the actual vegetation management costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
  - iv. For third party services and out-of-pocket costs incurred in connection with types B through G in Note 2, a summary in a format that shows total billing (all costs incurred are listed separately).
  - v. For type G in Note 2, a fuel analysis workpaper, which summarized the fuel costs presented in the Summary, including the inputs used to calculate the actual fuel costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
  - vi. For type H in Note 2, an electronic file with the calculation of interest income which included screenshots to support the storm reserve balance on the Company's general ledger at the end of each month for the period from September to June, and the short-term debt rate imputed using publicly-available data.
  - vii. The Company's request and collection of support obtained for invoice payment was not limited to a pre-established materiality threshold therefore for types B through G in Note 2, storm restoration costs approved for payment are supported by the items described in 2) and 3) in Note 3.

#### *Internal Controls*

For purposes of this assertion, "internal controls over the Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained" means the following:

#### *Control objective*

To ensure that storm restoration costs incurred and included in the Company's Summary of Hurricane Ian Incremental Storm Restoration Costs are accurate and meet the criteria necessary for recovery under the 2019 Storm Cost Settlement Agreement.

#### *Control activities*

- 1) For the analysis workpapers described in i., iii, and v. in Note 3, an individual other than the preparer of the analysis reviewed the analysis and documented their approval of the analysis.
- 2) For each foreign and native crew third party vendor (type D in Note 2), described in ii. in Note 3, the Company prepared a storm audit narrative, summarizing the services provided by the third party vendor and the Company's conclusions with respect to the accuracy of such costs, including but not limited to, the Company's review for reasonableness, allowability and compliance with contract terms.
- 3) For each third party vendor invoice described in ii., iv. and vii. in Note 3, an individual other than the preparer of the storm restoration costs approval documentation reviewed the invoice, supporting documentation, and where applicable, the storm audit narrative.
- 4) For carrying charges calculated based on the amount deferred as an asset, described in vi. in Note 3, an individual other than the preparer of the calculation reviewed the calculation and documented their approval of the calculation each month.
- 5) For the Summary of Hurricane Ian Incremental Storm Restoration Costs, the numerical schedules and accompanying notes have been reviewed and approved by the Company's Finance Vice President.
- 6) The Company prepared an analysis workpaper of T&D capitalized costs and compared it to the combined three-year average of T&D capitalized costs normally incurred in the absence of a storm for the same month considering the 2019 Storm Cost Settlement Agreement. The analysis was prepared

FPSC EXH No. 3  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
EXHIBIT NO. RJL-**C2-71**  
DOCUMENT NO. 3  
PAGE 8 OF 10  
FILED: SEPTEMBER 29, 2023

to infer whether the storm reserve project work orders improperly included amounts that, in the absence of a storm, would have been capitalized to property, plant and equipment. For the T&D capitalized cost analysis workpaper, an individual other than the preparer of the analysis reviewed the analysis and documented their approval of the analysis.

**7C2-18**



Tampa Electric Company  
Supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs (unaudited – not part of the examination engagement)  
As of June 30, 2023 for Costs Incurred for the period from September 25, 2022 through June 30, 2023

The supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs is a rollforward of the incremental storm restoration costs recognized as of December 31, 2022 (the date of the Company's original filing with the FPSC) to June 30, 2023 for costs incurred for the period from September 25, 2022 through December 1, 2022 plus recoverable costs recognized for costs incurred subsequent to December 1, 2022 related to the third party examination of the Summary of Hurricane Ian Incremental Storm Restoration Costs.

	Incremental Storm Restoration Costs	Settled in Cash	Accrued for Future Payment or Imputed
Recognized as of December 31, 2022 (presented in Document No. 00379-2023)	\$ 119,216,291	\$ 57,151,020	\$ 62,065,271
<b>Adjustments subsequent to Document No. 00379-2023:</b>			
<b>Accrual/Payment Changes:</b>			
Payment of Foreign/Native Crew Invoices	520,741	53,103,741	(52,583,000)
Payment of Other Contractor Invoices	(90,008)	567,992	(658,000)
Imputed Storm Interest Income	1,798,478	-	1,798,478
	<u>2,229,211</u>	<u>53,671,733</u>	<u>(51,442,522)</u>
<b>Management Adjustments:</b>			
Reverse Duplicate Fred's Catering Invoice	(127,000)	-	(127,000)
3 year Average - Vegetation Mgmt. Adjustment	(59,865)	(59,865)	-
Griffin Reclass - Native Crew	(77,878)	(77,878)	-
Starlink Reclass - Native Crew	(247,777)	(247,777)	-
Post Storm Forensics	(81,350)	(81,350)	-
	<u>(593,870)</u>	<u>(466,870)</u>	<u>(127,000)</u>
Recognized as of June 30, 2023 (Presented in Management's Assertion)	\$ 120,851,632	\$ 110,355,883	\$ 10,495,749
<b>Recognized costs incurred after December 1, 2022 for Hurricane Ian Incremental Storm Restoration:</b>			
Third Party Examination of Hurricane Ian Incremental Storm Restoration Costs Summary	315,000	315,000	-
Recognized costs incurred after December 1, 2022 for Hurricane Ian Incremental Storm Restoration	\$ 315,000	\$ 315,000	\$ -
Recognized as of June 30, 2023 for Hurricane Ian Incremental Storm Restoration	\$ 121,166,632	\$ 110,670,883	\$ 10,495,749

**CERTIFICATE OF SERVICE**


I HEREBY CERTIFY that a true and correct copy of the foregoing Audit Report has been furnished by electronic mail on this 28th day of July 2023 to the following:

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Ryan Sandy  
Office of the General Counsel  
Florida Public Service Commission  
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ATTORNEY

ADMITTED

# Lisa V. Perry

Director, Utility Partnerships - Regulatory  
Walmart Inc.

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Business Phone: (479) 274-0238

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## EXPERIENCE

September 2023 – Present

Walmart Inc., Bentonville, AR

Director, Utility Partnerships - Regulatory

September 2019 – September 2023

Walmart Inc., Bentonville, AR

Senior Manager, Energy Services

November 2017 – September 2019

Oram & Houghton PLLC, Round Rock, TX

Of Counsel, Energy Law

February 2016 – November 2017

Ray Quinney & Nebeker, P.C., Salt Lake City, UT

Of Counsel, Energy Law

September 2007 – February 2016

Welborn, Sullivan, Meck & Tooley, P.C., Denver, CO

Partner, Energy Law

## EDUCATION

2000 University of Florida Levin College of Law LL.M., Taxation

1999 University of Florida Levin College of Law J.D.

1996 University of South Florida B.A., Criminology

1993 University of South Florida B.A., Psychology

## FILED TESTIMONY

**2024**

Georgia Public Service Commission Docket No. 55378: In Re: Georgia Power Company's 2023 Integrated Resource Plan Update, Certification of the Power Purchase Agreement Between Georgia Power Company and Mississippi Power Company and Santa Rosa Energy Center LLC, and Amended Certification of the Residential Thermostat Demand Response Demand Side Management Program.

Issue: Approval of an updated Integrated Resource Plan.

ADMITTED

Public Service Commission of South Carolina Docket No. 2023-369-E: In re: S.C. Code Ann. Section 58-37-60 Independent Study to Evaluate the Integration of Renewable Energy and Emerging Energy Technologies into the Electric Grid for the Public Interest.

Issue: Evaluation of integrating renewable generation and related technologies into the grid.

### 2023

Public Service Commission for the State of Maryland Case No. 9702: In the Matter of the Application of Potomac Electric Power Company for Adjustments to its Retail Rates for the Distribution of Electric Energy

Issue: General rate case.

Public Service Commission for the State of New York Case No. 23-E-0418: Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Central Hudson Gas & Electric Corporation for Electric Service; and Case No. 23-G-0419: Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Central Hudson Gas and Electric Corporation for Gas Service.

Issue: General rate cast for electric and gas service.

Indiana Utility Regulatory Commission Cause No. 45933: Petition of Indiana Michigan Power Company, an Indiana Corporation, for Authority to Increase its Rates and Charges for Electric Utility Service Through a Phase In Rate Adjustment; and for Approval of Related Relief Including: (1) Revised Depreciation Rates, Including Cost of Removal Less Salvage, and Updated Depreciation Expense; (2) Accounting Relief, Including Deferrals and Amortizations; (3) Inclusion of Capital Investment; (4) Rate Adjustment Mechanism Proposals, Including New Grant Projects Rider and Modified Tax Rider; (5) a Voluntary Residential Customer Powerpay Program; (6) Waiver of Declination of Jurisdiction with Respect to Certain Rules to Facilitate Implementation of the Powerpay Program; (7) Cost Recovery for Cook Plant Subsequent License Renewal Evaluation Project; and (8) New Schedules of Rates, Rules and Regulations.

Issue: General rate case.

Public Utilities Commission of Ohio Case No. 23-301-EL-SSO: In the Matter of the Application of Ohio Edison Company, the Cleveland Electric Illuminating Company, and the Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan.

Issue: Approval of the Company's proposed Electric Security Plan.

Louisiana Public Service Commission Docket No. U-36697: Application of Entergy Louisiana, LLC for Approval of an alternative market-based mechanism process seeking to secure up to 3,000 MW of solar resources, including certification of those resources, expansion of the Geaux Green Option Rider, and approval of a new renewable tariff.

Issue: Approval of a voluntary renewable program backed by utility-owned solar assets.

ADMITTED

Commonwealth of Virginia State Corporation Commission Case No. PUR-2023-00101: Application of Virginia Electric and Power Company for a 2023 biennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia.

Issue: Biennial review of rates.

Commonwealth of Kentucky Public Service Commission Case No. 2023-00159: Electronic Application of Kentucky Power Company for (1) a General Adjustment of its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) a Securitization Financing Order; and (5) all other Required Approvals and Relief.

Issue: General rate case.

Louisiana Public Service Commission Docket No. U-36625: Application of Entergy Louisiana, LLC for Approval of the Entergy Future Ready Resilience Plan (Phase I)

Issue: Recovery of costs to upgrade transmission and distribution systems.

Colorado Public Utilities Commission Proceeding No. 23A-0242E: In the Matter of the Application of Public Service Company of Colorado for Approval of its 2024-2026 Transportation Electrification Plan.

Issue: Seeking approval of utility's second transportation electrification plan.

Indiana Utility Regulatory Commission Cause No. 45919: In the Matter of the Petition of Indiana Michigan Power Company for Approval of (1) an Electric Vehicle Fast Charging Rate and Tariff and (2) Deferred Accounting Treatment for the Costs of Certain Company-Owned Electric Vehicle Fast Charging Stations and the Revenue from the Electric Vehicle Fast Charging Tariff.

Issue: Approval of an EV charging tariff for utility-owned public EV chargers.

Oklahoma Corporation Commission Cause No. PUD 2023000038: In the Matter of the Application of Oklahoma Gas and Electric Company for Commission Preapproval of New Generation Capacity Pursuant to 17 O.S. Section 286(C).

Issue: Approval to construct two CT units and recovery of costs through a rider.

State Corporation Commission of the State of Kansas Docket No. 23-EKCE-775-RTS: In the Matter of the Joint Application of Evergy Kansas Central, In., Evergy Kansas South, Inc., and Evergy Metro, Inc. for Approval to Make Certain Changes in their Charges for Electric Service.

Issue: General rate case.

Michigan Public Service Commission Case No. U-21389: In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates for the generation and distribution of electricity and for other relief.

Issue: General rate case.

ADMITTED

Public Service Commission of Wyoming Docket No. 20000-633-ER-23 (Record No. 17252): In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Service Rates by Approximately \$140.2 Million Per Year or 21.6 Percent and to Revise the Energy Cost Adjustment Mechanism.

Issue: General Rate Case.

Public Utility Commission of Texas Docket No. 54634, SOAH Docket No. 473-23-14020: Application of Southwestern Public Service Company for Authority to Change Rates.

Issue: General Rate Case.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2023-00002: Application of Appalachian Power Company for a 2023 triennial review of its base rates, terms and conditions pursuant to § 56-585.1 of the Code of Virginia.

Issue: Triennial review of rates.

Michigan Public Service Commission Case No. U-21297: In the matter of the Application of DTE ELECTRIC COMPANY for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of electric energy, and for miscellaneous accounting authority.

Issue: General rate case.

Indiana Utility Regulatory Commission Cause No. 45816: Investigation of the Indiana Utility Regulatory Commission Regarding the Public Utility Regulatory Policies Act Section 111(d) Standards as Amended by the Infrastructure Investment and Jobs Act.

Issue: Electric vehicle charging programs and tariffs.

Illinois Commerce Commission Docket No. 23-0055: Commonwealth Edison Company Petition for Approval of a Multi-Year Rate Plan under Section 16-108.18 of the Public Utilities Act.

Issue: Multi-Year Rate Plan rate case.

Illinois Commerce Commission Docket No. 23-0082: Ameren Illinois Company d/b/a Ameren Illinois Petition for Approval of a Multi-Year Rate Plan pursuant to 220 ILCS 5/16-108.18.

Issue: Multi-Year Rate Plan rate case.

Illinois Commerce Commission Docket No. 23-0067: Ameren Illinois Company d/b/a Ameren Illinois Proposed General Increase in Rates and Revisions to Other Terms and Conditions of Service. (Tariff filed January 6, 2023).

Issue: Gas general rate case.

Illinois Commerce Commission Docket No. 23-0066: Northern Illinois Gas Company d/b/a Nicor Gas Company Proposed General Increase in Rates and Revisions to Other Terms and Conditions of Service. (Tariff filed January 3, 2023).

Issue: Gas general rate case.



ADMITTED

Indiana Utility Regulatory Commission Cause No. 45843: Verified Petition of Indianapolis Power & Light Company d/b/a AES Indiana for Commission Approval of an Electric Vehicle Portfolio, Including: (1) A Public Use Electric Vehicle Pilot Program Pursuant to Ind. Code Ch. 8-1-43; and (2) Time-Varying and Other Alternative Pricing Structures and Tariffs Pursuant to Ind. Code §8-1-2.5-6(3); and for Approval of Associated Accounting and Ratemaking.  
Issue: Electric vehicle charging programs and tariffs.

Arkansas Public Service Commission Docket No. 22-065-U: In the Matter of the Application of Southwestern Electric Power Company for a Certificate of Public Convenience and Necessity to Operate the John W. Turk, Jr. Power Plant to Supply a Public Service to its Arkansas Customers and for Approval of a Generation Cost Recovery Rider to Recover its Costs in Arkansas Rates.  
Issue: Cost recovery from customers of an existing generation resource.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2022-00166: Petition of Appalachian Power Company for consideration of the appropriate framework for cost recovery, the allocation of costs net of benefits pursuant to Code § 56-585.5 F, and class and jurisdictional cost allocation.  
Issue: Recovery methodology and cost allocation of VCEA-related costs.

Oklahoma Corporation Commission Cause No. PUD 202200093: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations and Conditions of Service for Electric Service in the State of Oklahoma and to Approve a Formula Base Rate Proposal.  
Issue: General rate case.

Oklahoma Corporation Commission Cause No. PUD 202200121: Application of Public Service Company of Oklahoma (PSO) for Approval of the Cost Recovery of the Selected Wind and Solar Facilities (Renewable Resources); a Determination there is a Need for the Renewable Resources; Approval for Cost Recovery of Prudent Costs Incurred by PSO for the Renewable Resources; Approval of a Temporary Cost Recovery Rider; Approval of Certain Treatment of Federal Production Tax Credits; and Such Other Relief the Commission Deems PSO is Entitled.  
Issue: Acquisition of renewable generation and recovery through a rider.

Arkansas Public Service Commission Docket No. 22-061-U: In the Matter of an Application into Potential Cost Shifting Associated with Net Metering.  
Issue: Net metering tariff and any potential cost shifting between participating and non-participating customers.

## 2022

Commonwealth of Virginia State Corporation Commission Case No. PUR-2022-00124: Petition of Virginia Electric and Power Company for approval of its 2022 RPS Development Plan under § 56-585.5 D 4 of the Code of Virginia and related requests.  
Issue: Approval of 2022 RPS Plan, new renewable projects, PPAs, and cost recovery mechanism, Rider CE, pursuant to the VCEA.

ADMITTED

Public Service Commission of South Carolina Docket No. 2022-254-E: In re: Application of Duke Energy Progress, LLC for Increase in Electric Rates, Adjustments in Electric Rate Schedules and Tariffs, and Request for an Accounting Order.

Issue: General rate case.

Public Utility Commission of Texas Docket No. 53719, SOAH Docket No. 473-22-04394: Application of Entergy Texas, Inc. for Authority to Change Rates.

Issue: General rate case.

Louisiana Public Service Commission Docket No. U-36350: Application of Entergy Louisiana, LLC for Recovery in Rates of Costs Related to Hurricane Ida and Related Relief

Issue: Recovery costs related to Hurricane Ida.

Illinois Commerce Commission Docket No. 22-0432 and 22-0442 (cons.): Commonwealth Edison Company Petition for Approval of Beneficial Electrification Plan under the Electric Vehicle Act, 20 ILCS 627/45 and New EV Charging Delivery Classes under the Public Utilities Act, Article IX and Illinois Commerce Commission on its own Motion vs. Commonwealth Edison Company Investigation into Commonwealth Edison Company's Beneficial Electrification Plan Filing pursuant to 20 ILCS 627/45

Issue: Approval of Beneficial Electrification Plan.

Illinois Commerce Commission Docket No. 22-0431 and 22-0443 (cons.): Ameren Illinois Company d/b/a Ameren Illinois Petition for Approval of Beneficial Electrification Plan pursuant to Section 45 of the Electric Vehicle Act and Illinois Commerce Commission on its own Motion vs. Ameren Illinois Company d/b/a Ameren Illinois Investigation into Ameren Illinois Company's Beneficial Electrification Plan Filing pursuant to 20 ILCS 627/45

Issue: Approval of Beneficial Electrification Plan.

Florida Public Service Commission Docket No. 20220010-EI: In re: Storm protection plan cost recovery clause

Issue: Seeking approval of the cost allocation and recovery methodologies used for storm protection plan cost recovery clause.

Michigan Public Service Commission Case No. U-21224: In the matter of the application of CONSUMERS ENERGY COMPANY for authority to increase its rates for the generation and distribution of electricity and for other relief.

Issue: General rate case.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2021-00156: *Ex Parte*: Establishing a proceeding concerning the allocation of RPS-related costs and the determination of certain proxy values for Virginia Electric and Power Company.

Issue: Allocation methodology for VCEA-related costs and benefits.



ADMITTED

Michigan Public Service Commission Case No. U-20836: In the matter of the Application of DTE Electric Company for authority to increase its rates, amend its rate schedules and rules governing the distribution and supply of electric energy, and for miscellaneous accounting authority.

Issue: General rate case.

Oklahoma Corporation Commission Cause No. PUD 202100164: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

Issue: General Rate Case.

Louisiana Public Service Commission Docket No. U-36190: Application of Entergy Louisiana, LLC for Certification and Approval of the 2021 Solar Portfolio, Rider Geaux Green Option, Cost Recovery and Related Relief.

Issue: Approval of a voluntary renewable program backed by utility-owned solar assets.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2021-00135: Petition of Appalachian Power Company For approval of its 2021 RPS Plan under § 56-585.5 of the Code of Virginia and related requests.

Issue: Seeking approval of RPS Plan and recovery mechanisms for related costs.

Commonwealth of Kentucky Public Service Commission Case No. 2021-00481: Electronic Joint Application of American Electric Power Company, Inc., Kentucky Power Company and Liberty Utilities Co. for Approval of the Transfer of Ownership and Control of Kentucky Power Company.

Issue: Acquisition of Kentucky Power Company by Liberty Utilities Company.

Public Utility Commission of Texas Docket No. 52451, SOAH Docket No. 473-22-0816: Application of Southwestern Public Service Company for Approval of Advanced Metering System (AMS) Deployment Plan, AMS Surcharge, and Non-Standard Metering Service Fee.

Issue: Approval to implement AMS and recover costs through an additional surcharge.

Arkansas Public Service Commission Docket No. 21-070-U: In the Matter of the Application of Southwestern Electric Power Company for Approval of a General Change in Rates and Tariffs.

Issue: General rate case.

Arkansas Public Service Commission Docket No. 21-087-U: In the Matter of Oklahoma Gas and Electric Company's Request to Extend its Formula Rate Plan Rider.

Issue: Seeking extension of formula rate plan.

## **2021**

Louisiana Public Service Commission Docket No. U-36105: Application for Certification to Deploy Natural Gas-Fired Distributed Generation and Authorization to Implement Rider UODG.

Issue: Approval to implement a distributed generation program and rider recovery.

ADMITTED

Public Utility Commission of Texas Docket No. 52389, SOAH Docket No. 473-22-0009: Application of Southwestern Electric Power Company for Advanced Metering System (AMS) Deployment Plan, AMS Surcharge, and Non-Standard Metering Service Fees.

Issue: Approval to implement AMS and recover costs through an additional surcharge.

Louisiana Public Service Commission Docket No. U-35991: Application of Entergy Louisiana, LLC for Recovery in Rates of Costs Related to Hurricanes Laura, Delta, Zeta and Winter Storm Uri and for Related Relief.

Issue: Securitization of system restoration costs due to extreme weather conditions.

Oklahoma Corporation Commission Cause No. PUD 202100076: Application of Public Service Company of Oklahoma (“PSO”) for Approval of a Financing Order for the Collection of Increased Costs Caused by the Extreme Winter Weather and Contained in the Regulatory Asset Authorized by Order 717625, Including an Appropriate Carrying Cost, and Such Other Relief as the Commission Deems PSO is Entitled.

Issue: Securitization of excessive fuel costs due to extreme weather conditions.

Colorado Public Utilities Commission Proceeding No. 21A-0141E: In the Matter of the Application of Public Service Company of Colorado for Approval of its 2021 Electric Resource Plan and Clean Energy Plan.

Issue: Seeking approval of utility’s plan to meet legislative renewable and carbon reduction goals.

Arkansas Public Service Commission Docket No. 21-054-TF: In the Matter of the Application of Entergy Arkansas, LLC for a Proposed Tariff Revision Regarding a Green Promise Tariff.

Issue: Seeking approval for a voluntary renewable energy tariff.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2021-00058: Application of Virginia Electric and Power Company for a 2021 triennial review of the rates, terms and conditions for the provision of generation, distribution and transmission services pursuant to § 56-585.1 A of the Code of Virginia.

Issue: General Rate Case.

Public Utility Commission of Texas Docket No. 52040, SOAH Docket No. 473-21-2607: Application of El Paso Electric Company for Advanced Metering System (AMS) Deployment Plan, AMS Surcharge, and Non-Standard Metering Service Fees.

Issue: Approval to implement AMS and recover costs through an additional surcharge.

Oklahoma Corporation Commission Cause No. PUD 202100072: In the Matter of the Application of Oklahoma Gas and Electric Company for a Financing Order Pursuant to the February 2021 Regulated Utility Consumer Protection Act Approving Securitization of Costs Arising from the Winter Weather Event of February 2021.

Issue: Securitization of excessive fuel costs due to extreme weather conditions.

ADMITTED

Public Utility Commission of Texas Docket No. 51802, SOAH Docket No. 473-21-1892:  
Application of Southwestern Public Service Company for Authority to Change Rates.

Issue: General rate case.

Oklahoma Corporation Commission Cause No. PUD 202100055: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and the Electric Service Rules, Regulations and Conditions of Service for Electric Service in the State of Oklahoma.

Issue: General rate case.

Louisiana Public Service Commission Docket No. U-35441: Application of Southwestern Power Company (SWEPCO) for Approval of a Change in Rates, Extension of Formula Rate Plan and Other Related Relief.

Issue: General rate case and extension of formula rate plan.

Michigan Public Service Commission Case No. U-20963: In the matter of the application of Consumers Energy Company for authority to increase its rates for the generation and distribution of electricity and for other relief.

Issue: General rate case.

Florida Public Service Commission Docket No. 20210010-EI: In re: Storm protection plan cost recovery clause

Issue: Seeking approval of the cost allocation and recovery methodologies used for storm protection plan cost recovery clause.

Arkansas Public Service Commission Docket No. 19-008-U: In the Matter of the Application of Southwestern Electric Power Company for Approval of a General Change in Rates and Tariffs.

Issue: Seeking approval for amortization period and carrying costs for extraordinary fuel costs related to Winter Storm Uri.

Public Utility Regulatory Authority of Connecticut Docket No. 17-12-03RE11: PURA Investigation into Distribution System Planning of the Electric Distribution Companies – New Rate Designs and Rates Review.

Issue: Investigation into low-income rates and economic development rates.

Public Utility Commission of Texas Docket No. 51415, SOAH Docket No. 473-21-0538: Application of Southwestern Electric Power Company for Authority to Change Rates.

Issue: General rate case.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2020-00170: Petition of Virginia Electric and Power Company for approval of a rate adjustment clause, designated Rider RPS, under § 56-585.1 A 5 d of the Code of Virginia.

Issue: Seeking approval of a Rider RPS to recover costs associated with REC purchases made to comply with the Virginia Clean Economy Act.

ADMITTED

Commonwealth of Kentucky Public Service Commission Case No. 2020-00350: Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, a Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit.

Issue: General rate case.

Commonwealth of Kentucky Public Service Commission Case No. 2020-00349: Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates, a Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit.

Issue: General rate case.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2020-00164: *Ex Parte*: Allocating RPS costs to certain customers of Virginia Electric and Power Company.

Issue: Determining which costs and benefits of Virginia Clean Economy Act-related assets should be allocated to non-utility customers and seeking approval of a Rider NBC to recover/credit some of those costs and/or benefits.

Oklahoma Corporation Commission Cause No. PUD 202000097: Application of Public Service Company of Oklahoma ("PSO") for Approval of the Cost Recovery of Facilities to be Located at Ft. Sill; a Determination there is a Need for the Facilities; Approval for Future Inclusion in Base Rates for Cost Recovery of Prudent Costs Incurred by PSO for the Facilities; Approval of a Temporary Cost Recovery Rider; and Such Other Relief the Commission Deems PSO is Entitled.

Issue: Seeking approval to acquire a solar facility and gas facility sited at Fort Sill.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2020-00134: *Ex Parte*: Establishing 2020 RPS Proceeding for Virginia Electric and Power Company.

Issue: Seeking approval of a Renewable Portfolio Standard Plan and rider pursuant to the Virginia Clean Economy Act (VCEA).

## **2020**

Commonwealth of Virginia State Corporation Commission Case No. PUR-2020-00135: *Ex Parte*: Establishing 2020 RPS Proceeding for Appalachian Power Company.

Issue: Seeking approval of a Renewable Portfolio Standard Plan pursuant to the Virginia Clean Economy Act (VCEA).

Public Service Commission of South Carolina Docket No. 2019-209-E: In re: South Carolina Energy Freedom Act (House Bill 3659) Proceeding Related to Dominion Energy South Carolina, Incorporated and S.C. Code Ann. Section 58-41-30 Related to Electrical Utilities and Their Current Voluntary Renewable Energy Program, and Such Other Proceedings Required By the Commission.

Issue: Seeking approval of a Voluntary Renewable Energy Rider.

ADMITTED

Public Service Commission of South Carolina Docket No. 2020-125-E: In re: Application of Dominion Energy South Carolina, Incorporated for Adjustment of Rates and Charges.

Issue: General rate case.

Arkansas Public Service Commission Docket No. 16-036-FR: In the Matter of Formula Rate Plan Filings of Entergy Arkansas, Inc., Pursuant to APSC Docket No. 15-015-U.

Issue: Seeking five-year extension of Formula Rate Plan.

Colorado Public Utilities Commission Proceeding No. 20A-0204E: In the Matter of the Application of Public Service Company of Colorado for Approval of its 2021-2023 Transportation Electrification Plan.

Issue: Seeking approval of utility's plan to encourage EV adoption in its service territory.

Commonwealth of Kentucky Public Service Commission Case No. 2020-00174: Electronic Application of Kentucky Power Company for (1) a General Adjustment of its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) Approval of a Certificate of Public Convenience and Necessity; and (5) All Other Required Approvals and Relief.

Issue: General rate case.

Oklahoma Corporation Commission Cause No. PUD 202000021: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Approving a Recovery Mechanism for Expenditures Related to the Oklahoma Grid Enhancement Plan.

Issue: Seeking approval of a rider that allows for interim recovery of costs associated with expenditures made to enhance the grid.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2020-00015: Application of Appalachian Power Company For a 2020 Triennial Review of the Rates, Terms and Conditions for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Issue: General Rate Case.

Michigan Public Service Commission Case No. U-20697: In the matter of the application of Consumers Energy Company for authority to increase its rates for the generation and distribution of electricity and for other relief.

Issue: General rate case.

Florida Public Service Commission Consolidated Docket Nos. 20200067-EI, 20200069-EI, 20200070-EI, 20200071-EI: In re: Review of 2020-2029 Storm Protection Plan pursuant to Rule 25-6.030, F.A.C., Tampa Electric Company *et al.*

Issue: Seeking approval of Storm Protection Plans submitted by Tampa Electric Company, Duke Energy Florida, LLC, Gulf Power Company, and Florida Power & Light Company.

ADMITTED

Arkansas Public Service Commission Docket No. 20-027-U: In the Matter of the Application of Walmart Inc. for Approval to Bid Demand Response into Wholesale Electricity Markets Through an Aggregator of Retail Customers.

Issue: Seeking approval to bid demand response into MISO through a third-party aggregator.

Public Utility Commission of Texas Docket No. 49737, SOAH Docket No. 473-19-6862: Application of Southwestern Electric Power Company for Certificate of Convenience and Necessity Authorization and Related Relief for the Acquisition of Wind Generation Facilities.

Issue: Seeking approval to acquire a wind generation facility located in Oklahoma.

Louisiana Public Service Commission Docket No. U-35324: Application of Southwestern Power Company (SWEPCO) for Certification and Approval of the Acquisition of Certain Renewable Resources in Accordance with the MBM Order and the 1983 and 1994 General Orders.

Issue: Seeking approval to acquire a wind generation facility located in Oklahoma.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2019-00201: Application of Virginia Electric and Power Company for approval of its 2019 DSM Update pursuant to § 56-585.1 A 5 of the Code of Virginia.

Issue: Seek approval to implement eleven new demand-side management programs, to extend existing programs - some with updated parameters and cost/benefit results, and to continue three rate adjustment clauses.

### **2019**

Oklahoma Corporation Commission Cause No. PUD 201900048: Application of Public Service Company of Oklahoma for Approval of the Cost Recovery of the Selected Wind Facilities; A Determination there is a Need for the SWFs; Approval for Future Inclusion in Base Rates Cost Recovery of Prudent Costs Incurred by PSO for the SWFs; Approval of a Temporary Cost Recovery Rider; Approval of Certain Accounting Procedures Regarding Federal Production Tax Credits; and Such Other Relief the Commission Deems PSO is Entitled.

Issue: Seeking approval to acquire a wind generation facility located in Oklahoma and Wind Facility Asset Rider.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2019-00094: Application of Virginia Electric and Power Company for Approval of a 100 Percent Renewable Energy Tariff, Designated Rider TRG, Pursuant to §§ 56-577 A 5 and 56-234 of the Code of Virginia.

Issue: Seek approval of a 100 percent renewable energy tariff.

Public Service Commission of South Carolina Docket No. 2019-239-E: In re: Dominion Energy South Carolina, Incorporated's Request for Approval of an Expanded Portfolio of Demand Side Management Programs, and a Modified Demand Side Management Rate Rider.

Issue: Seeking approval of an expanded Demand Side Management Plan and modified Demand Side Management Rate Rider.



ADMITTED

Arkansas Public Service Commission Docket No. 19-035-U: In the Matter of the Application of Southwestern Electric Power Company for Approval to Acquire Wind Generating Facilities Pursuant to the Arkansas Clean Energy Development Act.

Issue: Seeking approval to acquire a wind generation facility located in Oklahoma and Wind Facility Asset Rider.

Commonwealth of Virginia State Corporation Commission Case No. PUR-2019-00154: Petition of Virginia Electric and Power Company for approval of a plan for electric distribution grid transformation projects pursuant to § 56-585.1 A 6 of the Code of Virginia, and for approval of an addition to the terms and condition applicable to electric service.

Issue: Seeking approval of certain expenditures relating to grid improvement and grid hardening.

### **COMMISSION DOCKETS (Appearing as Attorney of Record)**

#### **2019**

Public Utility Commission of Texas Docket No. 49421: Application of CenterPoint Energy Houston Electric, LLC for Authority to Change Rates.

Issue: General rate case

Public Utility Commission of Texas Docket No. 49494: Application of AEP Texas Inc. for Authority to Change Rates.

Issue: General rate case

Public Utility Commission of Colorado Docket No. 19AL-0268E: In the Matter of Advice Letter No. 1797 Filed by Public Service Company of Colorado to Reset the Currently Effective General Rate Schedule Adjustment (“GRSA”) as Applied to Base Rates for all Electric Rate Schedules as well as Implement a Base Rate kWh Charge, General Rate Schedule Adjustment-Energy (“GRSA-E”) to Become Effective June 20, 2019.

Issue: General rate case, Phase I

#### **2018**

Public Utility Commission of Texas Docket No. 48371: Entergy Texas, Inc.’s Statement of Intent and Application for Authority to Change Rates.

Issue: General rate case

Public Utility Commission of Colorado Docket No. 18M-0074EG: In the Matter of the Commission’s Consideration of the Impact of the Federal Tax Cuts and Jobs Act of 2017 on the Rates of Colorado Investor-Owned Electric and Natural Gas Utilities.

Issue: Commenced by the Commission to consider the impacts of the Tax Cut and Jobs Act of 2017 on the revenue requirements and rates of all Colorado investor-owned electric and natural gas utilities.

ADMITTED

**2017**

Public Utility Commission of Texas Docket No. 47461: Application of Southwestern Electric Power Company for Certificate of Convenience and Necessity Authorization and Related Relief for the Wind Catcher Energy Connection Project in Oklahoma.

Issue: Purchase of a wind generation facility and generation tie line.

Public Utility Commission of Texas Docket No. 47527: Application of Southwestern Public Service Company for Authority to Change Rates.

Issue: General rate case

Public Utility Commission of Colorado Docket No. 17A-0462EG: In the Matter of the Application of Public Service Company of Colorado for Approval of a Number of Strategic Issues Relating to its Electric and Gas Demand-Side Management Plan.

Issue: Seek Commission re-examination and approval of the overall objectives and structure of Public Service's DSM initiatives to guide the Company in designing future DSM plans.

Public Utility Commission of Colorado Docket No. 17AL-0649E: In the Matter of Advice Letter No. 1748-Electric Filed by Public Service Company of Colorado to Revise its PUC No. 8-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Rate Changes Effective on Thirty Days' Notice.

Issue: General rate case, Phase I

Arkansas Public Service Commission Docket No. 17-038-U: In the Matter of the Application of Southwestern Electric Power Company for Approval to Acquire a Wind Generating Facility and to Construct a Dedicated Generation Tie Line.

Issue: Purchase of a wind generation facility and generation tie line.

Louisiana Public Service Commission Docket No. U-34619: Application for Expedited Certification and Approval of the Acquisition of Certain Renewable Resources and the Construction of a Generation Tie Pursuant to the 1983 and/or 1994 General Orders.

Issue: Purchase of a wind generation facility and generation tie line.

**2016**

Public Utility Commission of Colorado Docket No. 16AL-0048E: In the Matter of Advice Letter No. 1712-Electric Filed by Public Service Company of Colorado to Replace Colorado PUC No. 7-Electric Tariff with Colorado PUC No. 8-Electric Tariff.

Issue: General rate case, Phase II

Public Utility Commission of Colorado Docket No. 16A-0055E: In the Matter of the Application of Public Service Company of Colorado for Approval of its Solar\*Connect Program.

Issue: Implement a voluntary solar program offering participating customers the ability to offset their current supply of energy from the Public Service system with solar energy produced at a dedicated facility or facilities.



ADMITTED

New Mexico Public Regulation Commission Docket No. 16-00276-UT: In the Matter of the Application of Public Service Company of New Mexico for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 533.

Issue: General rate case

### **INDUSTRY TRAINING**

- 2020 Practical Regulatory Training for the Electric Industry, Center for Public Utilities, New Mexico State University College of Business
- 2020 IPU Accounting and Ratemaking Course, Michigan State University
- 2016 and 2022 Western NARUC Utility Rate School
- EUCI Courses on the utility industry, cost allocation, and rate design.

ADMITTED

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for recovery of costs : DOCKET NO. 20230019-EI  
associated with named tropical storm :  
systems during the 2019-2022 hurricane :  
seasons and replenishment of storm reserve, :  
by Tampa Electric Company : Filed: February 16, 2024

EXHIBIT LVP-2 OF

LISA V. PERRY

ON BEHALF OF

WALMART INC.

ADMITTED

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for recovery of costs : DOCKET NO. 20230019-EI  
associated with named tropical storm :  
systems during the 2019-2022 hurricane :  
seasons and replenishment of storm reserve, :  
by Tampa Electric Company : Filed: March 7, 2023

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COMMENTS OF  
WALMART INC.

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Pursuant to the Order of the Florida Public Service Commission ("Commission") establishing this Docket, Walmart Inc. ("Walmart"), respectfully submits the following Comments regarding the *Petition for Recovery of Costs Associated with Named Tropical Systems During the 2019-2022 Hurricane Seasons and Replenishment of Storm Reserve* ("Petition") filed by Tampa Electric Company ("TECO" or "Utility") on January 23, 2023.

Walmart does not take a position as to the issues raised by the Commission Staff in its February 23, 2023, Recommendations, except for the cost-recovery aspect of Issue 3 ("Should the Commission approve the Utility's proposed interim storm restoration recovery charge tariff as shown in Attachment A to this recommendation?"). To the extent the Utility is recovering storm restoration costs from demand-metered customers through a \$/kWh energy charge, Walmart does object to that cost recovery method set forth on page 3 of its Petition to Intervene filed on March 6, 2023. Instead, the Utility should be required to recover these costs from demand-metered customers on a demand, or \$/kW, charge.

ADMITTED

Walmart has raised this cost recovery issue in prior Dockets before this Commission.<sup>1</sup>

Most recently, on September 2, 2022, Walmart filed the Direct Testimony of Lisa V. Perry in Docket 20220010-EI, *In re: Storm protection plan cost recovery clause* ("SPPCRC Docket"). As to rate design, Duke Energy Florida, LLC ("DEF"), Florida Power & Light Company ("FPL"), and TECO proposed to recover storm protection plan ("SPP") costs from their demand-metered customers through a demand charge.<sup>2</sup> Walmart intervened in the SPPCRC Docket to address Florida Public Utility Company's ("FPUC") proposal to allocate SPP-related transmission and distribution costs to its rate classes in a manner that would result in a per kWh charge that would be billed to customers. *See* Revised Direct Testimony of Michelle D. Napier (filed Aug. 18, 2022), p. 3, lines 5-16, and SPPCRC Form 1P, p. 1 (revised Aug. 12, 2022). Walmart expressed concerns regarding FPUC's proposal to recover demand-related costs through an energy charge, which is a problem because it could result in a shift in demand cost responsibility from lower load factor customers to higher load factor customers. *See* Direct Testimony of Lisa V. Perry, p. 14, lines 6-21. In response, FPUC "recognize[d] Walmart's concern" as set forth in the Rebuttal Testimony

<sup>1</sup> During the first year the SPP and SPPCRC Dockets arose, Walmart filed the Direct Testimony of Steve W. Chriss in Docket Nos. 20200067-EI, 20200069-EI, 20200070-EI, and 20200071-EI, but that testimony was withdrawn and the issues raised in Mr. Chriss' testimony were deferred to Docket No. 20200092-EI by Stipulation filed in those Dockets on July 20, 2020, Exhibit SWC-2, and granted at the July 28, 2020, Prehearing Conference in those Dockets. Thereafter, Walmart filed the Direct Testimony of Steve W. Chriss on August 28, 2020 ("Chriss Cost Recovery Testimony"). Walmart again intervened in the 2021 SPPCRC Docket, No. 20210010-EI, and filed the Direct Testimony of Lisa V. Perry on June 22, 2021. As part of settling its issues in Docket No. 20210016-EI, DEF and Walmart entered into a 2021 Settlement Agreement in which DEF agreed to bill demand-metered customers for SPP costs on a demand, or \$/kW, basis, which was approved by the Commission June 4, 2021. *See In re: Petition for limited proceeding to approve 2021 settlement agreement, including general base rate increases, by Duke Energy Florida, LLC*, Docket No. 20210016-EI, Order No. PSC-2021-0202-AS-EI (issued June 4, 2021), p. 6, Attachment A, p. 9, para. 12, and Ex. 3.

<sup>2</sup> *See* Direct Testimony of Christopher A. Menendez (filed May 2, 2022) ("Menendez May Direct"), p. 6, line 20 to p. 7, line 4 and Exh. No. \_\_ (CAM-3), Form 6P, p. 101 (listing the SPP Cost Recovery Factor as a \$/kW charge for General Service Demand Customers); *See Petition of Florida Power & Light Company for Approval of the 2022 Actual/Estimated Storm Protection Plan Cost Recovery Clause True-up and the 2023 Projected Storm Protection Plan Cost Recovery Clause Factors* (filed May 2, 2022) ("FPL May Petition"), Attachment A, Form 5P (listing the SPP Factor for demand-metered general service customers as a \$/kW charge); *See* Testimony and Exhibit of Mark R. Roche (revised August 9, 2022) ("Roche Revised Direct"), p. 28, lines 21-24 (listing the cost recovery factor for general service demand customers as a \$/kW charge).

ADMITTED  
of Robert U. Maruszewski, p 13, lines 6-9, and the two parties entered into a Stipulation. See Prehearing Order regarding Issue 7, p. 30 (filed Nov. 14, 2022). Walmart incorporates by reference the Testimony referenced in these Comments, and is happy to address questions the Commission may have on this discrete issue.

Respectfully submitted,

By /s/ Stephanie U. Eaton

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*Counsel to Walmart Inc.*

Dated: March 7, 2023

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail to the following parties this 7<sup>th</sup> day of March, 2023.

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/s/ Stephanie U. Eaton  
Stephanie U. Eaton



## Public Service Commission

Office of Auditing and Performance Analysis  
Bureau of Auditing

### Auditor's Report

Tampa Electric Company  
Storm Recovery Cost Audit

January 1, 2020 through September 30, 2023

Docket No. 20230019-EI  
Audit Control No. 2023-285-2-2

February 14, 2024

*Ronald A. Mavrides*

Ronald A. Mavrides  
Audit Manager

*Brian Lenberg*

Brian Lenberg  
Audit Staff

*Donna Brown*

Donna Brown  
Reviewer

ADMITTED

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ADMITTED

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting & Finance in its audit service request dated October 12, 2023. We have applied these procedures to the attached schedules prepared by Tampa Electric Company in support of its filing for rate relief in Docket No. 20230019-EI.

The report is intended only for internal Commission use.

ADMITTED

## Objectives and Procedures

### **General**

#### Definitions

TECO Energy, Inc. hereinafter referred to as TECO, or Utility

Incremental Costs are costs that are incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm.

Non-incremental Costs are costs that are not incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm.

#### Background

On September 29, 2023, TECO filed a Petition for Approval of Actual Storm Restoration Costs related to (1) Hurricane Alberto, Dorian, Nestor, Eta, Elsa, Ian, and Nicole, (2) costs for an external audit, and (3) costs for the purchase of ARCOS (a GPS system for tracking work crews).

TECO is seeking total retail recovery in the amount of \$135,099,098. This is pursuant to Rules 28-106.201 and 25-6.0431, Florida Administrative Code (F.A.C.) and the 2021 Settlement Agreement approved by the Florida Public Service Commission in Order No. PSC-2023-0116-PCO-EI.

In accordance with these requirements in the Order, TECO submitted a petition to provide the required documentation of actual recoverable storm costs and proposed a final true-up mechanism for the Interim Storm Restoration Charge.

### **Expense**

#### Payroll, Overhead and Related Costs

**Objectives:** The objective was to determine whether payroll, overhead, and related costs were properly stated, were storm-related, and are recoverable pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We scheduled payroll, overhead, and related costs by storm. We selected a statistical sample of costs for testing to include payroll, overhead, and logistics and traced the amounts to the invoice and/or supporting documentation. No exceptions were noted.

#### Employee Expense

**Objectives:** The objective was to determine whether employee expense was properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We scheduled employee expense by storm. We selected a statistical sample of costs for testing which include meals, travel and lodging, and traced the amounts to the invoice and/or supporting documentation. No exceptions were noted.

Contract Case  
ADMITTED

**Objectives:** The objective was to determine whether contractor costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We scheduled contractor costs by storm. We selected a statistical sample of costs for testing and traced the amounts to the supporting documentation. No exceptions were noted.

#### Materials and Supplies

**Objectives:** The objective was to determine whether materials and supplies were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We scheduled material and supplies by storm. We selected a statistical sample of costs for detail testing and traced the items to the documentation or supporting invoices. No exceptions were noted.

#### Other Costs

**Objectives:** The objective was to determine whether other costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We scheduled other operating costs by storm. We selected a statistical sample of costs for detail testing and traced the items to supporting invoices and documentation. No exceptions were noted.

### **Other**

#### Capitalized Costs

**Objectives:** The objective was to determine whether the capitalized costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1)(d), F.A.C.

**Procedures:** We requested a detailed description of the capitalized costs as well as the policies and procedures for recording these costs. We tested a sample of the capitalized costs to determine if the Utility included for recovery, only those costs that are allowed by the applicable Rule. No exceptions were noted.

#### Non-Incremental Costs

**Objectives:** The objective was to determine whether the non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs pursuant to Rule 25-6.0143, F.A.C.

**Procedures:** We requested a detailed description of non-incremental costs as well as the policies and procedures for recording these costs. We selected a sample of costs for detail testing and traced the items to supporting invoices and documentation. No exceptions were noted.

Third-Party Reimbursements

ADMITTED

**Objectives:** The objective was to determine whether third-party reimbursement costs have been accounted for correctly and removed in their entirety from the recoverable costs pursuant to Rule 25-6.0143(1)(b), F.A.C.

**Procedures:** We requested a detail listing of any third-party reimbursements or insurance claims. We noted that there were no third-party reimbursements. No exceptions were noted.

FPSC EXH No. 6  
04/30/2024

ADMITTED

Docket No. 20230019-EI  
Auditor Report of Tampa Electric Company  
Exhibit RM-1 Page 7 of 8

C4-109

Audit Findings

**None**

ADMITTED

Exhibits

**Exhibit 1: Total Restoration Costs by Storm and Cost Category**

Tampa Electric Company Total Restoration Costs by Storm and Cost Category				
	Recoverable	O&M	Capital	Total
<b>Alberto (2018)</b>				
Base Payroll + Fringe	\$ -	\$ 270	\$ -	\$ 270
Overtime Payroll + Fringe	\$ 1,944	\$ 40,920	\$ -	\$ 42,863
T&D Non-Vegetation Management Contractor costs	\$ -	\$ -	\$ -	\$ -
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,944</b>	<b>\$ 41,190</b>	<b>\$ -</b>	<b>\$ 43,133</b>
<b>Dorian (2019)</b>				
Base Payroll + Fringe	\$ -	\$ 277,396	\$ -	\$ 277,396
Overtime Payroll + Fringe	\$ -	\$ 377,850	\$ -	\$ 377,850
T&D Non-Vegetation Management Contractor costs	\$ 5,596,291	\$ 774,875	\$ -	\$ 6,371,166
T&D Vegetation Management costs	\$ 973,414	\$ 1,716	\$ -	\$ 975,129
Logistics/Other	\$ 930,154	\$ 65,852	\$ 8,865	\$ 1,004,871
<b>Total</b>	<b>\$ 7,499,858</b>	<b>\$ 1,497,689</b>	<b>\$ 8,865</b>	<b>\$ 9,006,413</b>
<b>Nestor (2019)</b>				
Base Payroll + Fringe	\$ -	\$ 311	\$ -	\$ 311
Overtime Payroll + Fringe	\$ 8,282	\$ 48,938	\$ -	\$ 57,220
T&D Non-Vegetation Management Contractor costs	\$ -	\$ 4,344	\$ -	\$ 4,344
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ 1,975	\$ -	\$ 1,975
<b>Total</b>	<b>\$ 8,282</b>	<b>\$ 55,568</b>	<b>\$ -</b>	<b>\$ 63,850</b>
<b>Eta (2020)</b>				
Base Payroll + Fringe	\$ -	\$ 25,808	\$ -	\$ 25,808
Overtime Payroll + Fringe	\$ 342,394	\$ 1,325	\$ -	\$ 343,719
T&D Non-Vegetation Management Contractor costs	\$ 324,250	\$ -	\$ -	\$ 324,250
T&D Vegetation Management costs	\$ 62,871	\$ -	\$ -	\$ 62,871
Logistics/Other	\$ -	\$ 4,740	\$ -	\$ 4,740
<b>Total</b>	<b>\$ 729,515</b>	<b>\$ 31,873</b>	<b>\$ -</b>	<b>\$ 761,388</b>
<b>Elsa (2021)</b>				
Base Payroll + Fringe	\$ 473,847	\$ -	\$ 3,137	\$ 476,984
Overtime Payroll + Fringe	\$ -	\$ 50,776	\$ 971	\$ 51,748
T&D Non-Vegetation Management Contractor costs	\$ 1,160,066	\$ -	\$ -	\$ 1,160,066
T&D Vegetation Management costs	\$ 106,072	\$ -	\$ -	\$ 106,072
Logistics/Other	\$ 134,591	\$ 44,223	\$ 27,329	\$ 206,143
<b>Total</b>	<b>\$ 1,874,575</b>	<b>\$ 94,999</b>	<b>\$ 31,438</b>	<b>\$ 2,001,012</b>
<b>Ian (2022)</b>				
Base Payroll + Fringe	\$ 2,807,941	\$ 1,631,880	\$ 286,142	\$ 4,725,963
Overtime Payroll + Fringe	\$ 5,938,412	\$ 49,734	\$ 642,726	\$ 6,630,871
T&D Non-Vegetation Management Contractor costs	\$ 83,189,021	\$ 325,422	\$ 542,780	\$ 84,057,224
T&D Vegetation Management costs	\$ 9,674,521	\$ 64,954	\$ -	\$ 9,739,475
Logistics/Other	\$ 21,375,217	\$ 849,917	\$ 3,287,267	\$ 25,512,401
<b>Total</b>	<b>\$ 122,985,112</b>	<b>\$ 2,921,907</b>	<b>\$ 4,758,915</b>	<b>\$ 130,665,934</b>
<b>Nicole (2022)</b>				
Base Payroll + Fringe	\$ -	\$ 555,630	\$ -	\$ 555,630
Overtime Payroll + Fringe	\$ 541,800	\$ 150,618	\$ -	\$ 692,418
T&D Non-Vegetation Management Contractor costs	\$ 583,161	\$ 78,907	\$ -	\$ 662,068
T&D Vegetation Management costs	\$ 61,758	\$ 13,092	\$ -	\$ 74,850
Logistics/Other	\$ 56,574	\$ 68,908	\$ -	\$ 125,481
<b>Total</b>	<b>\$ 1,243,293</b>	<b>\$ 867,155</b>	<b>\$ -</b>	<b>\$ 2,110,448</b>
<b>Examination (Audit) Costs</b>	<b>\$ 359,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359,000</b>
<b>ARCOS Costs</b>	<b>\$ 397,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 397,518</b>
<b>Grand Total</b>	<b>\$ 135,099,098</b>	<b>\$ 5,510,380</b>	<b>\$ 4,799,217</b>	<b>\$ 145,408,695</b>

ADMITTED

7

**TECO's Response to OPC's First Set  
of Interrogatories Nos. 6, 15-18, 20, 25,  
and 27**

6. **Mobilization/Demobilization.** For the restoration activities associated with the named storms, please describe in detail the Company's policy for determining whether mobilization/demobilization travel time is considered reasonable, why that policy should be considered reasonable and whether the Company (or other entity) has performed a study supporting that policy. Identify each document containing any of that policy.
- A. Tampa Electric has not performed a study supporting the company's policy; however, the Storm Restoration Cost Improvement Process outlines our mobilization/demobilization times as referenced below. Additionally, Tampa Electric's response to OPC's First Request for Production of Documents, No. 7 includes references to the company's mobilization/demobilization travel policies and requirements.
- A. *\*Travel Time Billing Policy.* The Company will establish a policy and use its best efforts to ensure that contracts with vendors include terms and conditions designed to limit compensation for travel time to the actual time traveled, with no minimum hours, and to require documentation of any exceptions to the policy and the reason therefor. For safety, timing, and logistics purposes, Company will request an electronic version of the proposed route that will be taken.
- B. *\*Pace of Travel Guidance Policy.* The Company will establish a policy for invoice review and storm filing documentation purposes that it expects distribution vendor crews that bill for 12 or more hours of travel in a day to travel 500 miles per day and it will require explanations sufficient to explain the degree of divergence from the expected travel distance.
- C. *\*GPS Tracking Capability Policy.* The Company will establish a policy that GPS tracking of vendor crews using ARCOS or a similar application will be required of vendors where reasonably practicable and GPS tracking will be utilized to the maximum extent possible. The mandatory nature of this requirement will be communicated in the engagement documentation. Any exceptions to this requirement will be documented.



**15. Contractor Rates.** Please describe each difference in contractor rates (line contractors and/or vegetation management contractors) that depends on whether the contractor is performing embedded and day-to-day services as opposed to performing storm restoration services. Specifically identify each relevant contract provision supporting this answer.

**A.** For native contractors, the distribution construction agreements include an hourly labor and equipment rate schedule for normal workload, and a separate hourly labor schedule for storm restoration. Equipment hourly rates for normal work and storm work are the same rate schedule. In response to OPC's First Request for Production of Documents, No. 16, Tampa Electric provided a file that includes the hourly rate template for normal work and the storm restoration hourly rate schedule.

For some of the native distribution line contractors, the hourly storm rates submitted are more than the day-to-day hourly rate schedules in the agreement.

- 16. Contractor Rates.** Please describe any differences in contractor rates (line contractors and/or vegetation management contractors) that depend on the type or extent of the storm restoration services, e.g., the intensity of the storm. Specifically identify each relevant contract provision supporting this answer.
- A.** The contractor rates are not contingent on the extent of the storm services or the intensity of the storm. The extent of the damage could mean that resources are needed for a longer period, therefore more hours will be invoiced and more cost incurred.

17. **Embedded Line Contractors.** Please identify the amount of annual expense associated with embedded line contractors providing day-to-day service that was included in base rates in effect each year from 2018-2022. Identify each document containing the source(s) of these expense amounts, e.g. rate filing schedule and workpapers.

A. Please see the table below.

**2018-2022 Embedded Line Contractors (in base rates)**

	2018	2019	2020	2021	2022
Line Contractors	\$67,795,454	\$100,972,066	\$89,600,689	\$106,501,613	\$186,999,047
SPP Recoverable	\$0	\$0	\$3,168,745	\$27,423,551	\$85,472,682
Total Non-Recoverable Line Contractors	\$67,795,454	\$100,972,066	\$86,431,943	\$79,078,063	\$101,526,365

18. **Embedded Vegetation Management Contractors.** Please identify the amount of annual expense associated with embedded vegetation management contractors providing day-to-day service that was included in base rates in effect each year from 2018-2022. Identify each document containing the source(s) of these expense amounts, e.g. rate filing schedule and workpapers.

A. Please see the table below.

**2018-2022 Embedded Vegetation Management (in base rates)**

	2018	2019	2020	2021	2022
<b>Vegetation Management</b>	\$14,761,777	\$20,025,341	\$24,729,240	\$24,556,244	\$26,707,102
<b>SPP Recoverable</b>	\$0	\$0	\$13,006,722	\$21,402,341	\$23,111,616
<b>Total Non-Recoverable Vegetation Management</b>	\$14,761,777	\$20,025,341	\$11,722,518	\$3,153,903	\$3,595,486

- 20. Line Clearing.** For the restoration work associated with the named storms, please describe and completely explain all measures taken by the Company to determine that the line clearing contractor rates were reasonable and comparable from contractor to contractor. If the Company did not take such measures, explain why not.
- A.** Tampa Electric's Line Clearance Department receives and reviews all contract storm agreements at the time the company is secured for restoration work. The review includes contracted rates to ensure pricing is comparable. If rates or terms/conditions are unreasonable, a Line Clearance representative will request a rate reduction or term/condition modification.

- 25. Standby.** For the named storms, please identify, by each named storm, the costs specifically incurred for the standby time of line contractors and line clearing contractors, once mobilized. If this data is unavailable, explain why the Company does not analyze this cost data, how the Company mitigates standby time, and how the Company can assert that all the requested standby costs are reasonable.

- A.** Tampa Electric has not separately identified the total cost of this period of time per storm as there was only standby time for two named storms - one day of standby time for Hurricane Ian and only a few hours of standby time for Hurricane Dorian. These hours were included in the storm invoicing and payments.

The only standby day for the foreign companies that supported Hurricane Ian restoration was Thursday, September 29, 2022, which was the day of the storm. Tampa Electric asked for crews to either come to hotels secured in Orlando to ride out the storm or get as close as they could and stand by. Some of those crews in Orlando ended up getting their required safety training and checking in their rosters during this period. This date was included in the invoicing and that day for each foreign contractor has been thoroughly examined before invoices were approved.

Only one foreign company, Collective Storm Resources ("CSR"), was paid standby time before they began to deploy for Hurricane Ian. The 300 resources being offered by CSR were critical for meeting the resource needs of Tampa Electric, therefore we did not want to lose this company to another utility. Tampa Electric secured CSR on September 24, 2022 and negotiated to allow charging to begin on September 25, 2022. Most of their crews began traveling on September 26, 2022.

For Hurricane Elsa, only three foreign companies made it all the way to Tampa Electric's system, and none of them were asked to stand by.

For Hurricane Dorian, all the foreign companies were released before they performed any restoration work for Tampa Electric. After the storm passed and while determining if any foreign resources were going to be needed based on the damage incurred, some of the foreign companies were asked to stop travelling and wait where they were for a few hours while the assessment was being considered. The decision was to release all the foreign companies.

Native contractors are not paid for standby days. A crew or crews may have to stand by at their yard early in the restoration process while they wait for jobs to be

FPSC EXH No. 7  
04/30/2024

ADMITTED

**TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
OPC'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 25  
BATES PAGE(S): 25-26  
FILED: FEBRUARY 8, 2024**

E9

dropped on them, but there is no period of pre-storm stand by approved by Tampa Electric.

E9

- 27. Restoration vs Follow-Up.** Provide a separate summary, by each named storm, distinguishing costs included in the Company's request broken down between "restoration" costs and "follow-up" costs. Provide in electronic format with all formulas intact. If the costs are distinguished by date, please explain.
- A.** Please see the table below.



**TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
OPC'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 27  
BATES PAGE(S): 28 - 29  
FILED: FEBRUARY 8, 2024**

E11

Tampa Electric Company				
Total Restoration Costs by Storm and Cost Category				
<u>Restoration Costs</u>	Recoverable	O&M	Capital	Total
<b>Alberto (2018)</b>				
Base Payroll + Fringe	\$ -	\$ 270	\$ -	\$ 270
Overtime Payroll + Fringe	\$ 1,944	\$ 40,920	\$ -	\$ 42,863
T&D Non-Vegetation Management Contractor co	\$ -	\$ -	\$ -	\$ -
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,944</b>	<b>\$ 41,190</b>	<b>\$ -</b>	<b>\$ 43,133</b>
<b>Dorian (2019)</b>				
Base Payroll + Fringe	\$ -	\$ 277,396	\$ -	\$ 277,396
Overtime Payroll + Fringe	\$ -	\$ 377,850	\$ -	\$ 377,850
T&D Non-Vegetation Management Contractor co	\$ 5,596,291	\$ 774,875	\$ -	\$ 6,371,166
T&D Vegetation Management costs	\$ 973,414	\$ 1,716	\$ -	\$ 975,129
Logistics/Other	\$ 930,154	\$ 65,852	\$ 8,865	\$ 1,004,871
<b>Total</b>	<b>\$ 7,499,858</b>	<b>\$ 1,497,689</b>	<b>\$ 8,865</b>	<b>\$ 9,006,413</b>
<b>Nestor (2019)</b>				
Base Payroll + Fringe	\$ -	\$ 311	\$ -	\$ 311
Overtime Payroll + Fringe	\$ 8,282	\$ 48,938	\$ -	\$ 57,220
T&D Non-Vegetation Management Contractor co	\$ -	\$ 4,344	\$ -	\$ 4,344
T&D Vegetation Management costs	\$ -	\$ -	\$ -	\$ -
Logistics/Other	\$ -	\$ 1,975	\$ -	\$ 1,975
<b>Total</b>	<b>\$ 8,282</b>	<b>\$ 55,568</b>	<b>\$ -</b>	<b>\$ 63,850</b>
<b>Eta (2020)</b>				
Base Payroll + Fringe	\$ -	\$ 25,808	\$ -	\$ 25,808
Overtime Payroll + Fringe	\$ 342,394	\$ 1,325	\$ -	\$ 343,719
T&D Non-Vegetation Management Contractor co	\$ 324,250	\$ -	\$ -	\$ 324,250
T&D Vegetation Management costs	\$ 62,871	\$ -	\$ -	\$ 62,871
Logistics/Other	\$ -	\$ 4,740	\$ -	\$ 4,740
<b>Total</b>	<b>\$ 729,515</b>	<b>\$ 31,873</b>	<b>\$ -</b>	<b>\$ 761,388</b>
<b>Elsa (2021)</b>				
Base Payroll + Fringe	\$ 473,847	\$ -	\$ 3,137	\$ 476,984
Overtime Payroll + Fringe	\$ -	\$ 50,776	\$ 971	\$ 51,748
T&D Non-Vegetation Management Contractor co	\$ 1,160,066	\$ -	\$ -	\$ 1,160,066
T&D Vegetation Management costs	\$ 106,072	\$ -	\$ -	\$ 106,072
Logistics/Other	\$ 134,591	\$ 44,223	\$ 27,329	\$ 206,143
<b>Total</b>	<b>\$ 1,874,575</b>	<b>\$ 94,999</b>	<b>\$ 31,438</b>	<b>\$ 2,001,012</b>
<b>Ian (2022)</b>				
Base Payroll + Fringe	\$ 2,807,941	\$ 1,631,880	\$ 286,142	\$ 4,725,963
Overtime Payroll + Fringe	\$ 5,938,412	\$ 49,734	\$ 642,726	\$ 6,630,871
T&D Non-Vegetation Management Contractor co	\$ 83,189,021	\$ 325,422	\$ 542,780	\$ 84,057,224
T&D Vegetation Management costs	\$ 9,674,521	\$ 64,954	\$ -	\$ 9,739,475
Logistics/Other	\$ 17,828,381	\$ 849,917	\$ 3,287,267	\$ 25,512,401
<b>Total</b>	<b>\$ 122,985,112</b>	<b>\$ 2,921,907</b>	<b>\$ 4,758,915</b>	<b>\$ 130,665,934</b>
<b>Nicole (2022)</b>				
Base Payroll + Fringe	\$ -	\$ 555,630	\$ -	\$ 555,630
Overtime Payroll + Fringe	\$ 541,800	\$ 150,618	\$ -	\$ 692,418
T&D Non-Vegetation Management Contractor co	\$ 583,161	\$ 78,907	\$ -	\$ 662,068
T&D Vegetation Management costs	\$ 61,758	\$ 13,092	\$ -	\$ 74,850
Logistics/Other	\$ -	\$ 68,908	\$ -	\$ 125,481
<b>Total</b>	<b>\$ 1,243,293</b>	<b>\$ 867,155</b>	<b>\$ -</b>	<b>\$ 2,110,448</b>
<b>Follow-up Costs</b>				
<b>Interest Income</b>				
Ian (2022)	\$ 3,546,836	\$ -	\$ -	\$ 3,546,836
Nicole (2022)	\$ 56,574	\$ -	\$ -	\$ 56,574
Examination (Audit) Costs	\$ 359,000	\$ -	\$ -	\$ 359,000
ARCOS Costs	\$ 397,518	\$ -	\$ -	\$ 397,518
<b>Grand Total</b>	<b>\$ 135,099,098</b>	<b>\$ 5,510,380</b>	<b>\$ 4,799,217</b>	<b>\$ 145,408,695</b>

E11

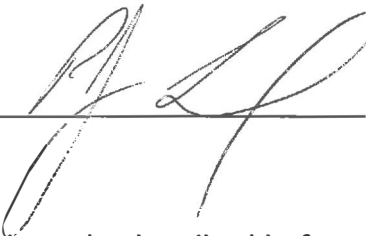
ADMITTED

STATE OF FLORIDA )

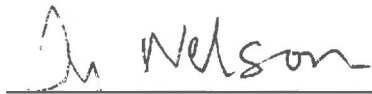
COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared Richard Latta, who deposed and said that he is Utility Controller, Finance Utility Accounting, Tampa Electric Company, and in Tampa Electric Company's response to OPC's 1<sup>st</sup> Interrogatories No. 15-18, 25, 27 he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

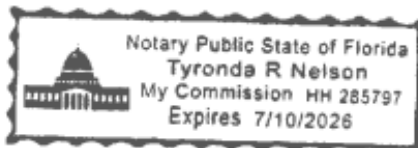
Dated at Tampa, Florida this 17 day of January, 2024.



Sworn to and subscribed before me this 17 day of January, 2024.



My Commission expires \_\_\_\_\_



A F F I D A V I T

E13

ADMITTED  
STATE OF FLORIDA )  
COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared Chip Whitworth, who deposed and said that he is Vice President, Electric Delivery, Tampa Electric Company, and in Tampa Electric Company's response to OPC's 1<sup>st</sup> Interrogatories Nos. 6, 15, 16, 20, 25, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 17 day of January, 2024.

*Chip Whitworth*

Sworn to and subscribed before me this 17 day of January, 2024.

*Rebecca Lynn Maier*

My Commission expires 03/25/2027



E13

ADMITTED

8

**TECO's Response to OPC's First Request  
for Production of Documents Nos. 1-2, 7,  
11, 14-15, 19-20, and 28-29**

**(Including all attachments)**

**TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-EI  
OPC'S FIRST REQUEST FOR  
PRODUCTION OF DOCUMENTS  
DOCUMENT NO. 1  
BATES PAGE(S): 1 - 2  
FILED: FEBRUARY 9, 2024**

E15

1. **Recoverable Costs.** Please provide all electronic worksheets supporting the calculations of the recoverable costs for each named storm, Tropical Storm Alberto, Hurricane Dorian, Tropical Storm Nestor, Tropical Storm Eta, Hurricane Elsa, Hurricane Ian, Hurricane Nicole (named storms), in Exhibit 4, Page 1 of 2, of the Company's January 23, 2023 petition (Company's petition.)
  
- A. Please see the Excel electronic file "(BS 2) POD 1.xlsx".

E15

2. **Recoverable Costs.** Please provide all electronic worksheets supporting the calculation of ARCOS recoverable costs, Exhibit 4, Page 1 of 2, of the Company's petition.
- A. Please see attached. Additionally, please see the Excel electronic file "(BS 12) POD 2.xlsx".

FPSC EXH No. 8  
04/30/2024

ADMITTED

**arcos**

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E17  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

Invoice

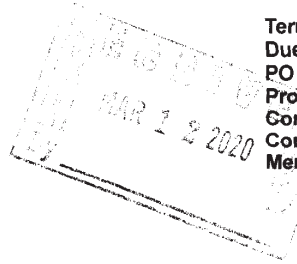
51.29428

ARCOS LLC  
Community Corporate Center  
445 Hutchinson Ave., Suite 600  
Columbus OH 43235

**Bill To**

Tampa Electric Company  
702 N Franklin Street  
Tampa FL 33602

Date 11/11/2019  
Invoice # IN36501  
Terms Net 30  
Due Date 12/11/2019  
PO # 4500111628  
Project  
Contract Start Date 10/18/2019  
Contract End Date 10/17/2022  
Memo Annual Fees



Description	Quantity	Rate	Amount	Tax Rate
ARCOS sMART - 10/18/19 - 10/17/20	1	45,500.00	45,500.00	
ARCOS Resource Assist - 10/18/19 - 10/17/20	1	25,200.00	25,200.00	
			<b>Total</b>	<b>\$70,700.00</b>

**Sent for Approval**

MAR 12 2020

**Accounts Payable**  
Nicole Vigil

79/16/16

Questions? Please email us at [AR@rostermonster.com](mailto:AR@rostermonster.com)  
Visit us at: [www.arcos-inc.com](http://www.arcos-inc.com)

E17

FPSC EXH No. 8  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E18  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

**arcos**<sup>®</sup>

**Invoice**

51.29457

ARCOS LLC  
Community Corporate Center  
445 Hutchinson Ave., Suite 600  
Columbus OH 43235

Date 10/28/2020  
Invoice # IN38070  
Terms Net 30  
Due Date 11/27/2020  
PO # 4500111628  
Project  
Contract Start Date 10/18/2019  
Contract End Date 10/17/2022  
Memo Annual Contract

**Bill To**  
Tampa Electric Company  
702 N Franklin Street  
Tampa FL 33602

Description	Quantity	Rate	Amount	Tax Rate
ARCOS sSMART - 10/18/20 - 10/17/21	1	45,500.00	45,500.00	
ARCOS Resource Assist - 10/18/20 - 10/17/21	1	25,200.00	25,200.00	
			<b>Total</b>	\$70,700.00

903044

Questions? Please email us at [AR@rostermonster.com](mailto:AR@rostermonster.com)  
Visit us at: [www.arcos-inc.com](http://www.arcos-inc.com)

E18



FPSC EXH No. 8  
04/30/2024

ADMITTED



ARCOS LLC  
8800 Lyra Drive  
Suite 200  
Columbus OH 43240

**Bill To**  
Tampa Electric Company  
702 N Franklin Street  
Tampa FL 33602

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E19  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

## Invoice

Date	8/10/2022
Invoice #	IN39696
Terms	Net 30
Due Date	9/9/2022
PO #	4500111628
Project	
Contract Start Date	10/18/2019
Contract End Date	10/17/2022
Memo	Annual Fees

Description	Quantity	Rate	Amount	Tax Rate
ARCOS sSMART 10/18/21 - 10/17/22	1	45,500.00	45,500.00	
ARCOS Resource Assist 10/18/21 - 10/17/22	1	25,200.00	25,200.00	

**Total** \$70,700.00

Please note our new address!  
Questions? Please email us at [AR@arcos-inc.com](mailto:AR@arcos-inc.com)

Visit us at: [www.arcos-inc.com](http://www.arcos-inc.com)

E19

FPSC EXH No. 8  
04/30/2024

ADMITTED

**arcos**<sup>®</sup>

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E20  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

## Invoice

ARCOS LLC  
8800 Lyra Drive  
Suite 200  
Columbus OH 43240

**Date** 12/20/2022  
**Invoice #** IN39875  
**Terms** Net 30  
**Due Date** 1/19/2023  
**PO #** 4500345257  
**Project**  
**Contract Start Date** 10/18/2022  
**Contract End Date** 10/17/2025  
**Memo** Annl Fees: RA, sSMART

**Bill To**  
Tampa Electric Company  
702 N Franklin Street  
Tampa FL 33602

Description	Quantity	Rate	Amount	Tax Rate
ARCOS Resource Assist	1	28,980.00	28,980.00	
10/18/22 - 10/17/23 ARCOS sSMART	1	52,325.04	52,325.04	
10/18/22 - 10/17/23				

**Total** \$81,305.04

Please note our new address!  
Questions? Please email us at [AR@arcos-inc.com](mailto:AR@arcos-inc.com)

Visit us at: [www.arcos-inc.com](http://www.arcos-inc.com)

E20

FPSC EXH No. 8  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E21  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

51.136091

**arcos**<sup>®</sup>

ARCOS LLC  
Community Corporate Center  
445 Hutchinson Ave., Suite 600  
Columbus OH 43235

Bill To  
Tampa Electric Company  
Accounts Payable  
702 N Franklin Street  
Tampa, FL 33602

**Invoice**

Date	11/11/2019
Invoice #	IN36500
Terms	Net 30 days
Due Date	12/11/2019
PO #	4500111628
Contract Start Date	10/18/2019
Contract End Date	10/17/2022
Memo	One-Time Fees

ARCOS sMART & RA Dev Items	1	\$77,125.00	\$77,125.00	0.000%
ARCOS sMART Setup Fees and Training (One Day)	1	\$9,500.00	\$9,500.00	0.000%
ARCOS Resource Assist - Setup Fees and Training Fees	1	\$13,000.00	\$13,000.00	0.000%

Subtotal	\$99,625.00
Tax Total	\$0.00
Total	\$99,625.00

Questions? Please email us at [AR@arcos-inc.com](mailto:AR@arcos-inc.com) Visit us at: [www.arcos-inc.com](http://www.arcos-inc.com)

756922

E21

FPSC EXH No. 8  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E22  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

19-6846



### Strategic Staffing Solutions (S3), L.C.

Remittance Address:

Strategic Staffing Solutions L  
3011 W. Grand Blvd.,  
Ste 2100  
Detroit MI 48202-3050 USA

#### BILL TO:

John Rogert  
Tampa Electric Company  
PO Box 3285  
Tampa, FL

Invoice #: 804625  
Invoice Date: 10/6/2020  
Terms: Net 30  
Due Date: 11/5/2020

Code	Hours	Consultant Name/Service Date	Rate	Total
	144.00	Deividas Vilbikas Offshore Resources 09/20	\$44.00	6,336.00
			Total:	13,376.00
Notes:				
	160.00	Andrius Rakickas Offshore Resources 09/20	\$44.00	7,040.00
			Total:	13,376.00
Notes:				
		Invoice GL Work Order Company WO Total Invoice Total		
		804625 Sep-20 \$13,376.00		
		6100100 D0083124 2201 \$5,588.00		
		6100100 D0088646 2201 \$4,488.00 wrong d0087586		
		6100100 D0070067 2201 \$3,300.00		

THANK YOU FOR YOUR BUSINESS

If you have any invoice changes or questions, please contact S3's Invoice Services Team at 313-596-6954 or [invoice-services@strategicstaff.com](mailto:invoice-services@strategicstaff.com). Your inquiry will be responded to within 24 hours.

804625

E22





7. **Mobilization/Demobilization.** Please provide all documents identified in or responsive to Interrogatory No. 6 in OPC's First Set of Interrogatories to TECO in this docket.

- A. For foreign companies and travel related requirements, please see attached. Additionally, please see the Excel electronic file "(BS 30) 04 - Contractor Storm Rates Template.xlsx".

For internal procedures related to the travel period and Mobilization, please see: the Mobilization of resources section in the attached "Resource Management - Foreign Crew Procedures."





**MEMORANDUM FOR DISTRIBUTION**

**FROM:** Tampa Electric Company  
P.O. Box 111  
Tampa, FL 33601

**SUBJECT:** Storm Restoration Documentation and Other Requirements

The items below represent the storm restoration documentation/information requirements from the foreign company:

**Pre-travel:**

1. Certificates of insurance are required from foreign contractors (excludes foreign IOU).
2. To decrease the opportunity for "poaching" of resources, Tampa Electric expects the foreign contractors to communicate honestly with the utilities they normally support about any prior engagement to provide storm assistance.
3. Rosters, number and types of equipment, as well as labor & equipment rate sheets for non-IOUs (if not already submitted), will be requested once the foreign company has been secured. If the foreign company abides by rules/contracts that require a minimum number of hours to be paid daily, per diems, pay for rest time, or any other requirements other than hourly labor charges, documentation of these requirements must be submitted.
4. Tampa Electric will provide the organization with a Common Roster template, along with templates for the foreign non-IOUs to use to submit daily time sheets (if necessary). Tampa Electric will also provide information related to its GPS tracking application, to be used for tracking travel related status.

**Travel:**

5. Billing should begin at the point crews mobilize after acquisition, unless both parties agree that billing will begin otherwise. The term "mobilize" does not include the time or activity associated with crew members traveling to the point of travel departure but may include reasonable and prudent time and activity associated with stocking supplies and making vehicles ready to travel. Mobilize does not mean that billing begins upon request and acceptance of work.
  - a. If the foreign company has a labor agreement or some other policy in place requiring compensation for something other than actual time traveled, documentation should be provided.
6. At time of departure, Tampa Electric requests that an email or phone call be made from the foreign company's point of contact. Tampa Electric will document this date and time, and city of embarkation with the GPS technology.





7. If the foreign company is traveling to Tampa Electric's service area, Tampa Electric will track the contractor's travel through GPS technology.
8. During travel, standing by time during a day as directed by Tampa Electric can be allowed for reimbursement as long as the total labor and equipment hours billed for that day do not exceed 12 hours. Reasons for exceptions must be documented. Travel to and from Tampa Electric's system will be reimbursed not to exceed 14 hours per day.
9. If the foreign company's crews are traveling to Tampa Electric's service area, a pace of 500 miles per 12 hours of travel is expected; explanations will be needed for divergence.
10. If the foreign company is traveling home, Tampa Electric will document the date and time that the crews safely arrived through its GPS technology.

**Working:**

11. Daily work/invoiced time is limited to 16 hours with 8 hours of rest for safety reasons. Exceptions to this will require documentation.
12. For foreign non-IOUs, each evening or the following morning, a daily time sheet showing all crew members (including any crew supervision, safety, and support), and their hours worked must be submitted to and approved by the appropriate Tampa Electric representative.
13. At some point during restoration, a Tampa Electric representative will accompany the foreign company's crew lead or supervisor to review the equipment on site compared to the equipment listing that has been provided.
14. Rest during storm restoration represents the time that the company crew members arrived at the location where their vehicles will be parked, up to the time the crew began to travel the next day from the same location. This same rest period will be applied to company support team members.
15. If the foreign company is released to another utility for restoration work after working for Tampa Electric, upon release Tampa Electric will not reimburse any additional expenses.

**Invoicing:**

16. Once the foreign company has arrived onsite, Tampa Electric will normally provide lodging and meals. Hotels and meals obtained during this period will not be reimbursed. If Tampa Electric does not provide these accommodations, please indicate the situation with the lodging or meal receipts. In rare instances and after authorization, lodging or meal reimbursement after arriving onsite will be reimbursed up to reasonable and customary amounts. This will not include sit-down meals at restaurants during work hours. Time will not be paid for any sit-down restaurant meals during work hours.
17. Fuel costs are reimbursable during travel, or if fuel is not provided during storm restoration. It is expected that offsite fuel purchases will not occur during work hours without authorization from Tampa Electric, and exceptions must be documented. Fuel receipts should



include the number of gallons and type of fuel (unleaded or diesel); downloads from fuel management systems such as WEX that provide detailed information for each purchase are acceptable.

- a. Prepaid receipts are not acceptable. The actual gallons and charges must be shown.
18. Receipts must be legible and itemized. They should include a date and location of service for meals, lodging & other miscellaneous expenses, along with proof of payment to receive reimbursement.
19. Miscellaneous personal expenses (for items like lip balm, toothpaste, deodorant, body powder, etc.) are not considered reimbursable.
20. If transportation/equipment costs are not charged with a rate per vehicle/equipment, please provide the methodology used for requesting reimbursement.
21. The foreign company will classify the type of per diem that is charged (i.e., meal, lodging, etc.).
  - a. If a meal or lodging per diem is being charged, actual receipts should not be submitted.
22. Position titles on invoices, rosters, rate sheets and time sheets should match.
23. Foreign company invoices are to be submitted to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com) and to Tampa Electric's Accounts Payable at P.O Box 31318, Tampa, FL 33631-3318.
24. Invoices must be submitted within 3 months after the completion of storm restoration to ensure payment. Tampa Electric is under obligation to promptly file its storm costs with the Florida Public Service Commission following a storm. As a result, late invoices are subject to not being recoverable.

**Email Subject Line:** Insert Company Name/IOU – Mutual Assistance for Tampa Electric

Thank you for your willingness to provide mutual assistance for Tampa Electric Company. Please review the communications below and provide the necessary information back to Tampa Electric.

Please be certain that your crews bring all required PPE. Also, if you have them available, please bring your compression tools for splicing 2/0, #2, 336 wire.

**Reporting location:** Plant City Strawberry Festival grounds, 303 BerryFest Pl, Plant City, FL 33563

**Reporting date:** You can begin reporting Tuesday morning, July 6, or first thing Wednesday, July 7

Prior to departure, the following items are required to be provided:

1. Rosters, including equipment, in spreadsheet template provided by Tampa Electric. Do not begin travel before this is submitted and you receive a response back of our approval of the positions and equipment on the roster. Positions or equipment not approved before departure are subject to disallowance.
2. Email an electronic version of your proposed route – calculate/document distance
3. Please call to notify me of date, time and location of departure
4. Be sure that the ARCOS sMART GPS app has been downloaded on your crew lead's cell phone. Location services must be kept active on the phone from the time of deployment to the end of labor rate charges.

Prior to arrival at the Incident Base, and **no later than Tuesday, July 5 at noon**, the following items are required to be submitted/completed:

1. Rosters, including equipment, in ARCOS Resource Assist Lite. In ARCOS Resource Assist Lite, there are fields called Crew Name and Crew ID that must be completed.
2. For Non-IOUs, labor & equipment rate sheet, unless Tampa Electric already has this year's rates for you on file.
3. For Non-IOUs, provide Certificate of Insurance if not already provided to Tampa Electric.
4. Completion by each traveling team member of the provided on-line safety training.

As mentioned in our conversation, you will be provided an email with directions of how to upload your comprehensive roster including all support team members coming (i.e. Management, Safety, Mechanics), as well as the number and types of equipment. See attached "ARCOS - Roster Instructions- Foreign Crews."

The position types needed for assistance are as follows: Class A & B overhead lineworkers, groundmen, equipment operators (if needed for your equipment), mechanics for your fleet, foremen / line supervisors, a general foreman / superintendent, an operations manager, a safety professional. Classify any junior lineworker apprentices that cannot work at least secondary hot as groundmen. Prior to your departure, please inform me of any additional roles needed, which will require approval by Tampa Electric to be reimbursable.

Crew make ups should include at least two lineworkers and one Class B (hot) apprentice. **Crew counts for distribution work greater than 4 men per crew will not be approved. There should be no more than one Operations Manager & one Safety Specialist maximum per 20 crews. There should be no more than one General Foreman / Superintendent maximum per 8 crews. There should be no more**

**than one Foreman / Line Supervisor per 3 crews. There should be no more than one Line Foreman / Crew Lead for every 3 crew members.** Additional counts will not be approved for reimbursement.

For equipment, the standard equipment needed and approved are the following: pick-up trucks; bucket trucks / squirt buckets; line truck / digger derrick; track bucket / back yard machine / easement machine; pole / material / utility trailer. Prior to your departure, please inform me of any additional equipment needed, which will require approval by Tampa Electric to be reimbursable. Examples of equipment that would have to be approved are skid loaders/steers, knuckle booms, tensioners, pullers, rope rigs.

Please also find directions for downloading and starting the required GPS technology on your crew leader's cell phone. See attached "ARCOS - sMART Mobile Quickstart Guide."

Additional logistical information will be provided once you have checked in at the reporting location.

Finally, for non-IOUs, please be sure that your crew leads understand that each evening or the following morning, a daily time sheet showing all crew members (including any crew supervision, safety and support), and their hours worked must be submitted to and approved by the appropriate Tampa Electric representative.

Insert your name

Phone: Your phone number

Email: Your email

## Resource Management Team

### Resource Management Teams:

G. Brigham – Resource Management Leader (RML)

### ARCOS Support

R. Crossen – Team Lead

N. Ashmore

P. Cooper

L. Jefferson

C. Hancock

### Native Contractor Coordination

B. Bates – Team Lead (NCCL)

D. Stephens

E. Diaz

### Foreign Crew Coordination (“FCC”)

S. Strom – Team Lead (FCCL)

FCC Command Unit:

R. Campeau – Unit Lead (MTA)

P. Sullivan

T. Gay

A. Gosselin

W. Carrera

T. Robinson

K. Kokoris

H. Livesay

S. Keating

K. Chisolm

P. Koenig

### Foreign Crew Liaison Unit:

A. Jones – Unit Lead, J. Dalebout; Winter Haven IB

C. Moss, J. Conley – Western IB

L. Pugh, M. Penzato – Central IB or Base Camp

V. Owens, R. Kelly – Eastern IB or Base Camp

B. Tarlton, F. Murray – South Hillsborough IB

S. Dygon, B. Roe – Plant City IB or Base Camp

### Reporting Locations & Times

- If a Gateway is opened, for the 1<sup>st</sup> 24-36 hours, the FCC Liaisons will report to Gateway site for 12-hour shifts
  - o Gateway shift hours: midnight to noon; 4 AM to 4 PM; 8 AM to 8 PM; noon – midnight (allows for coverage of 3 Liaisons from 8:00 AM to 4:00 PM)
  - o RML will outline & communicate daily schedules for the Liaisons to work before foreign crews arrive
- After the 1<sup>st</sup> 24-36 hours, one (1) FCC Liaison will remain at the Gateway site
  - o Gateway shift hours: 6 AM to 6 PM
- FCC Liaison IB or Base Camp hours: 5 AM – 3 PM, 2 PM – midnight
- FCC Central Command report to Telecom PR Media; Hours: 7 AM – 6 PM

**Finance Support Unit:**

Winter Haven IB / M. Mateo  
Western IB / K. Jacobs, E. Duran  
Central IB or Base Camp / R. Daly  
Eastern IB or Base Camp / K. Cockfield, A. Peurrung  
South Hillsborough IB / R. Doherty, K. Sargable  
Plant City IB or Base Camp / J. Canal, M. Etienne

**Phases of Coordination**

- 1<sup>st</sup> – prior to storm arrival, communicate with foreign crews to gather manpower and vehicle data
- 2<sup>nd</sup> – as foreign crews travel, track and coordinate their status and expected ETAs
- 3<sup>rd</sup> – upon arrival, work (duties and responsibilities) with the foreign crews each day during restoration period
- 4<sup>th</sup> – release crews and capture important data

**Acronyms**

- ED Planning Leader (“EDPL”)
- Resource Management Leader (“RML”)
- FCC Command Unit Lead & Master Tracker Analyst (“MTA”)
- Foreign Crew Coordination Leader & Back-Up Resource Management Leader (“FCCL”)
- Native Contractor Coordination Leader (“NCCL”)
- Damage Assessors Leader (“DAL”)
- Line Clearance Leader (“LCL”)
- Mutual Assistance Team Leader (“MATL”)
- Damage Assessment Unit Leader (“DAUL”)

**Resource Management + Damage Assessor + Line Clearance Unit Duties**

**Securing resources:**

- Prior to the first SEE call, the EDPL will meet with the RML (and possibly the FCCL & MTL) to discuss how many non-SEE resources should be immediately secured:
- The NCCL, DAL, and LCL will communicate via email with the MATL & MTA how many non-SEE foreign line, damage assessment, and line clearance resources have been secured (by foreign company), so that MATL can enter the information into “Ramp Up” program prior to the SEE calls.
  - Foreign resources direct secured by NCCL, DAL and LCL should be non-SEE contractors.
  - Included from NCCL, DAL, LCL will be how many native supplemental resources that are available.
    - The native supplemental resource cannot be associated with a SEE member.
    - The native supplemental resource can work under the same agreement and have an alternative rate schedule.
- So that all groups understand the progress from the SEE calls, the MATL will share SEE/RMAG resource information with the EDPL, RML, FCCL, LCL, and DAL after each call.

**Documentation of secured resources:**

- LCL will receive final SEE/RMAG resources spreadsheet (“Ramp Up” Match Log) from MATL for foreign tree trim resources.
  - LCL will create a Master Tracker spreadsheet of SEE/RMAG tree trim resources. LCL will add native and foreign direct secured tree trim companies to the spreadsheet.

- DAL will create a Master Tracker spreadsheet of native and foreign direct secured damage assessors.
- NCCL will create a Master Tracker spreadsheet of native line contractor resources obtained.
- MTA will receive final SEE/RMAG resources spreadsheet ("Ramp Up" Match Log) from MATL for foreign distribution, transmission, and damage assessment resources allocated to TEC; cc FCC Central Command and [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
  - MTA will create/generate a Master Tracker spreadsheet that will list all SEE/RMAG foreign line resources that have been secured.
  - MTA will add foreign companies that the RML has directly secured to the Master Tracker spreadsheet.
  - MTA will update Master Tracker spreadsheet with the date/time that foreign companies were secured.
  - FCCL will assign FCC Command team members to each foreign company.
    - MTA will update the Master Tracker spreadsheet with the FCC Command POC name for each foreign company.
    - The FCCL will provide the FCC Command team member assignments to each foreign company to the Lodging team.
    - The Foreign Crew Liaisons will find this FCC Command POC information from the Master Tracker spreadsheet.
- The FCC Central Command team will then contact SEE/RMAG line resources & direct secured resources. DAL will contact SEE/RMAG & direct secured foreign damage assessors. LCL will contact SEE/RMAG & direct secured foreign tree trim resources. The communication will be based upon the Initial Contact Checklist for Foreign Companies document. NCCL will also contact the native contractors.
- After the initial communication, a follow up form email will be sent based on the Email Confirmation Template document. Documents will be attached to the email based on the listing in the Initial Contact Checklist for Foreign Companies document.
- FCC Central Command, NCCL, DAL & LCL verify that rosters, rate sheets, number/types of equipment, insurance certificates, time/date secured have been electronically routed to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
  - Document (check off) each item received.
    - For rate schedules submitted by the foreign company that were not already on file with Tampa Electric, if the room rate per person per night is greater than \$150, or the meal rate per person per meal is greater than \$30, contact the foreign company concerning the validity.
  - MTA updates Master Tracker spreadsheet with all additional tracked information and reposts to Storm shared drive.
  - FCC Central Command, NCCL, DAL, LCL to obtain all information in [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com) email and organize within folders in storm share drive.
    - Accounting department to get needed information from the storm share drive.

**Rosters:**

- For the FCC Central Command team, an initial roster should be provided in a spreadsheet by each foreign company so that it can be approved by the RML before entering into ARCOS.
  - The FCC Central Command team members will ask the foreign company to submit the rosters grouped by crew. Support team members, such as the Manager, Safety Specialist, Mechanics, Supervisors, can be listed first.
  - FCC Central Command team members should review rosters to ensure first name/last name alignment & that all "REQUIRED" fields are populated, before sending to RML to approve.
  - The foreign company should not begin traveling until after the ARCOS roster is verified/approved by the FCC Central Command team.
  - An approved spreadsheet roster will be emailed by the FCC Central Command team member to the Lodging team for booking foreign company resources into pre-storm hotels.
    - The Lodging team will then send lodging assignments by foreign company back to the FCC Central Command team members so that this information can be communicated to each foreign company.

- The FCCL & FCC Central Command team, the DAL and the LCL will request **that approved** rosters from the foreign companies **be submitted** through **ARCOS**.
  - Use **RA Lite User Guide** to generate Outgoing Requests, by opening ARCOS RA Lite, selecting Outgoing Requests, and then add a Request
    - Complete the required steps in **ARCOS** to request rosters from each foreign company, using **RA Lite User Guide**
      - FCC Command team member should ensure the Requester information is consistent with the Match log, to better locate the companies.
  - The foreign company will receive 2 emails; one for downloading their sMART access code for tracking travel progress, and one for submitting their roster
- **RML or FCCL** will analyze counts of line crews versus supervision & support staff in the roster for each foreign company and share this information with the MTA to document in the **Master Tracker spreadsheet**.
- NCCL, DAL, LCL will contact all their **native** resources and request rosters in **ARCOS** RA Lite, sends documentation letter and template for time sheets (if needed).
- **ARCOS** Support Team verifies rosters have been submitted in **ARCOS** RA Lite; Logistics updated thru **ARCOS** and downloads rosters to Mass Management spreadsheets.

**Mobilization of resources:**

- The FCC Central Command, DAL & LCL determines the name and phone number for the General Foreman or Superintendent(s) that will travel with each of the foreign companies
  - For non-IOWs, the FCC Central Command, DAL & LCL team member calls the General Foreman or Superintendent to inform them that signed time sheets are required to be collected each day.
  - Each FCC Central Command team member will then communicate with the MTA the name and phone number of the General Foreman or Superintendent for each of the foreign companies they are coordinating. The MTA will enter this information into the **Master Tracker spreadsheet**.
    - The **Foreign Crew Liaisons** will find this information for checking in arriving foreign resources.
- If any of the secured foreign resources begin charging before their mobilization begins, this must be fully documented and emailed to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
- As foreign line, damage assessor & tree trim resources travel,
  - Based on phone call from foreign company at their time of departure, FCC Central Command, DAL, LCL will document this date and time, and city embarked from with **ARCOS** sMART and post in [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
    - The FCC Command team member will share the travel start time and departure city with the MTA, who will document in the **Master Tracker spreadsheet**.
      - The MTA will also document that invoicing start time in the **Master Tracker spreadsheet**. The foreign company start time will be as their crews prepared to travel or may be an agreed upon start time prior to travel.
  - For each day of travel, the FCC Central Command, DAL & LCL will:
    - Document how many miles driven that day or in what city the crews are stopping with **ARCOS** sMART.
      - If distance made in a day is less than a pace of 500 miles per 12 hours traveled, request explanation; document if traveled less than required pace and why; email MTA and cc [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
      - MTA documents variances to **Master Tracker spreadsheet** and posts to Storm share drive.
    - Request that time sheets during the travel period be sent to the FCC Command team member for approval.
    - Request any changes to expected ETA.
      - FCC Central Command, DAL, LCL updates RML, MTA, **Foreign Crew Liaisons** as travel related changes occur.
      - If there are changes of more than 8 hours, FCC Central Command team member posts changes in ETA to **ARCOS**.
      - MTA updates ETAs in **Master Tracker spreadsheet**.



- DAUL with Resource Management Unit, Line Clearance Unit, Damage Assessors Unit determines assignments of all resources to IBs based on damage model.
  - **ARCOS** Support Team makes assignments of all foreign companies to IBs in **ARCOS**.
  - Logistics finds assignments of resources to IBs in **ARCOS**, for meals/lodging. Logistics will be alerted from **ARCOS** when there are changes to IB assignments.

**Arriving resources:**

- Before arriving at the incident base, all foreign company resources will have completed the on-line safety training provided by Tampa Electric.
  - The FCC Command team members will have provided the instructions for creating an account to the foreign company POC, if needed.
  - The FCC Command team members will have provided the instructions to the foreign company POC related to the link that each traveling foreign company team member will need to access the safety training.
- Either at a pre-storm location, Gateway or at the Incident Base, upon arrival of foreign resources, **Foreign Crew Liaisons** coordinate with foreign crews, using [Foreign Crew Liaison User Guide](#)
  - Record time/date of arrival of foreign crews by selecting the check box for each crew in **ARCOS** and then changing "En Route to SA/IB".
  - Verify foreign crew personnel against submitted roster in **ARCOS**
    - If a team member on a foreign company roster did not travel, delete the name from **ARCOS**. If a team member not on a foreign company roster in **ARCOS** did travel, record the name, position title, crew leader name, company name and home utility and email this information to [ARCOSsupport@tecoenergy.com](mailto:ARCOSsupport@tecoenergy.com).
  - If there is a Gateway, the **Foreign Crew Liaison** shares Incident Base assignment to foreign companies, based on IB assignment in **ARCOS**. If check-in is being performed at a pre-storm location, the **Foreign Crew Liaison** will share the Incident Base assignment, if it is available at that time. If not, the FCC Command team will share the Incident Base assignments to each of the foreign companies when available.
    - During check-in, based on the Incident Base assignment, the FCC Command team member should share the name and phone number of the **Foreign Crew Liaison(s)** assigned to that Incident Base.
  - Verify foreign resources understanding of where they will be lodging/sleeping.
  - Either at a pre-storm location, Gateway or once at IB, alert the foreign company that time sheets during the working period will be collected daily by the **Foreign Crew Liaison** for approval.

**Working resources:**

- Upon first day or two at IB, **Foreign Crew Liaison** accompanies the crew lead or supervisor from each foreign line crew to review the equipment on site compared to the equipment listing that has been provided in **ARCOS**. The DAL will also verify foreign damage assessor equipment. Line Clearance Unit verifies equipment for all tree trim resources.
  - Equipment is found in the Rosters in **ARCOS** RA Lite, under Outgoing Requests.
  - **Foreign Crew Liaison** signs off on final version of equipment listing; pdf signed document to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
  - The assessment of the inspected equipment will also be provided to the foreign company to verify and agree to the count.
  - Safety vests should be worn during verification. Verification should not be performed in unlit areas at night.
- Each evening or the next morning during the working period, **Foreign Crew Liaison** collects time sheets for each non-IOU foreign company (line crews and damage assessors). And the NCCL will collect time sheets from the native contractors.
  - Electronic submittal of time sheet from foreman/supervisor through email to Liaison and [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com) is acceptable, with company name and date in subject line of email submittal.
  - **Foreign Crew Liaison** to PDF the paper time sheet or send an email of the electronic time sheet to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).

- If worked more than 16 hours, **Foreign Crew Liaison** documents why on time sheet and signs off. If time sheets are provided electronically and more than 16 hours have been worked, then Liaison will print time sheet, document why & sign, copy to PDF and send to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
- The NCCL will verify the native contractor roster against the timesheets
- FCC Central Command, DAL, LCL will monitor status and location of foreign resources as restoration progresses and as foreign resources are moved from one area to another.
- The Distribution Operation Unit Lead determines which native and foreign resources will be moved amongst services areas and when.
- The ETR team will record any changes in foreign crew location in **ARCOS**, and **ARCOS** will automatically email this to [logisticschief@tecoenergy.com](mailto:logisticschief@tecoenergy.com).
- MTA will update **Master Tracker spreadsheet** with foreign company Incident Base shifts and post to Storm shared drive.

#### Releasing resources:

- Upon determination by the Planning Section that native and foreign line, damage assessors and tree trim resources can be released, the Planning section informs either the RML, DAL or LCL.
  - The RML communicates release with the FCC Command team.
  - FCC Central Command, NCCL, DAL & LCL to verbally release the foreign company:
    - Inform foreign crew leads of their release.
    - Ask the foreign company if they believe their existing work will be completed that day.
    - Determine when the foreign company is physically leaving.
      - If released after 5 PM, offer foreign company food & lodging for the evening.
    - If a foreign company is being released to home, inform the foreign company that if they are contacted to report to another utility while traveling, they must call the FCC Central Command, DAL, or LCL to inform them of the diversion, so that the time/date can be documented.
    - Request that the released foreign resource "turn off" their **ARCOS** Smart app on their cell phone once they are formally released to another utility or when they arrive home.
- RML, DAL or LCL contacts **MATL** of the foreign company releases, and when physically leaving.
  - **MATL** determines if resources to be released to home or another utility.
- After native and foreign company verbal release and contact with **MATL**, the FCC Central Command, NCCL, DAL & LCL to:
  - FCC Central Command to communicate the release with the **Foreign Crew Liaisons** from the Incident Base that the foreign company has been working.
  - Update Logistics of when to end meals/lodging for each foreign company, thru [logisticschief@tecoenergy.com](mailto:logisticschief@tecoenergy.com).
  - NCCL, FCC Command, DAL, LCL to record in **ARCOS** the released time/date with the Date Badge.
  - Email their native or foreign crew contact to formally notify them of their release.
    - Release email should include the release date and time to native or foreign company to ensure formal documentation and cc utility released to (when pertinent) and [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
  - Track travel route home through **ARCOS** sMart.
  - If released to home, document time and date arriving home through **ARCOS** sMart and submit to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).
  - Collect and approve the daily time sheets for the travel period home.
- MTA updates **Master Tracker spreadsheet** with date/time of releases.
- MTA will also document in the **Master Tracker spreadsheet** the Stop Time, which represents the date/time picked up by another utility or the date/time arriving home. NCCL will also document the Stop Time.

#### Post Storm Restoration:

- FCC Central Command will follow up the status of foreign company documentation by using a checklist to ensure all required information has been received from the foreign company.

- The documentation checklist will be used by the Accounting department to determine if their reconciliation process can begin, and ultimately if a foreign company can be paid.
- If there are questions for the foreign company, the Accounting department will contact the foreign company directly to resolve the item.
- Each FCC Central Command team member will go through the foreign crew mailbox and copy pertinent emails to their folder in the storm shared drive.
- Foreign company invoices are to be submitted to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com).

11. **Incremental Costs and Capitalized Costs.** Please provide all storm *accounting* policies and procedures that address the accounting for costs related to the named storms and the calculation of incremental costs and capitalized costs, including, but not limited to, all specific accounting communications to employees and vendors, if any, that specifically relate to the named storms.

- A. Please see attached.

**25-6.0143 Use of Accumulated Provision Accounts 228.1, 228.2, and 228.4.**

(1) Account No. 228.1 Accumulated Provision for Property Insurance.

(a) This account may be established to provide for losses through accident, fire, flood, storms, nuclear accidents and similar type hazards to the utility's own property or property leased from others, which is not covered by insurance. This account would also include provisions for the deductible amounts contained in property loss insurance policies held by the utility as well as retrospective premium assessments stemming from nuclear accidents under various insurance programs covering nuclear generating plants. A schedule of risks covered must be maintained, giving a description of the property involved, the character of risks covered and the accrual rates used.

(b) Except as provided in paragraphs (1)(f), (1)(g) and (1)(h) charges to this account must be made for all occurrences in accordance with the schedule of risks to be covered which are not covered by insurance. Recoveries, insurance proceeds or reimbursements for losses charged to this account must be credited to the account.

(c) A separate subaccount must be established for that portion of Account No. 228.1 which is designated to cover storm-related damages to the utility's own property or property leased from others that is not covered by insurance. The records supporting the entries to this account must be so kept that the utility can furnish full information as to each storm event included in this account.

(d) In determining the costs to be charged to cover storm-related damages, the utility must use an Incremental Cost and Capitalization Approach methodology (ICCA). Under the ICCA methodology, the costs charged to cover storm-related damages must exclude those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm. Under the ICCA methodology for determining the allowable costs to be charged to cover storm-related damages, the utility will be allowed to charge to Account No. 228.1 costs that are incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm. All costs charged to Account 228.1 are subject to review for prudence and reasonableness by the Commission. In addition, capital expenditures for the removal, retirement and replacement of damaged facilities charged to cover storm-related damages must exclude the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm. The utility must notify the Commission Clerk in writing for each incident expected to exceed 1.5 percent of jurisdictional revenues for the most recent calendar year.

(e) The types of storm related costs allowed to be charged to the reserve under the ICCA methodology include the following:

1. Additional contract labor hired for storm restoration activities incurred in any month in which storm damage restoration activities are conducted, that are greater than the actual monthly average of contract labor costs charged to operation and maintenance expense for the same month in the three previous calendar years. The utility may adjust historical monthly contract labor costs charged to operation and maintenance expense from calculated monthly average. Each adjustment shall be accompanied by a detailed explanation of the nature and derivation of the adjustment;

2. Logistics costs of providing meals, lodging, and linens for tents and other staging areas;

3. Transportation of crews and other personnel for storm restoration;

4. Vehicle costs for vehicles specifically rented for storm restoration activities;

5. Waste management costs specifically related to storm restoration activities;

6. Rental equipment specifically related to storm restoration activities;

7. Materials and supplies used to repair and restore service and facilities to pre-storm condition, such as poles, transformers, meters, light fixtures, wire, and other electrical equipment, excluding those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm;

8. Payroll and payroll-related costs for utility personnel included in storm restoration activities incurred in any month in which storm damage restoration activities are conducted, that are greater than the actual monthly average of payroll and payroll-related costs charged to operation and maintenance expense for the same month in the previous three calendar years. The utility may adjust historical monthly payroll and payroll-related costs charged to operation and maintenance expense from calculated monthly average. Each adjustment shall be accompanied by a detailed explanation of the nature and derivation of the adjustment;

9. Fuel cost for company and contractor vehicles used in storm restoration activities incurred in any month in which storm damage restoration activities are conducted, that are greater than the actual monthly average of fuel costs charged to operation and maintenance expense for the same month in the previous three calendar years. The utility may adjust historical monthly fuel costs charged to operation and maintenance expense from calculated monthly average. Each adjustment shall be accompanied by a detailed explanation of the nature and derivation of the adjustment;

10. Cost of public service announcements regarding key storm-related issues, such as safety and service restoration estimates;

11. Vegetation management costs specifically related to storm restoration activities incurred in any month in which storm damage restoration activities are conducted, that are greater than the actual monthly average of vegetation management costs charged to operation and maintenance expense for the same month in the previous three calendar years. The utility may adjust historical monthly vegetation management costs charged to operation and maintenance expense from calculated monthly average. Each adjustment shall be accompanied by a detailed explanation of the nature and derivation of the adjustment; and

12. Other costs or expenses not specifically identified in subparagraphs (1)(e)1. through (1)(e)11. that are directly and solely attributable to a storm restoration event.

(f) The types of storm related costs prohibited from being charged to the reserve under the ICCA methodology include the following:

1. Bonuses or any other special compensation for utility personnel not eligible for overtime pay;
2. Depreciation expenses, insurance costs and lease expenses for utility-owned or utility-leased vehicles and aircraft;
3. Utility employee assistance costs;
4. Utility employee training costs incurred prior to 72 hours before the storm event;
5. Utility advertising, media relations or public relations costs, except for public service announcements regarding key storm-related issues as listed above in subparagraph (1)(e)10.;
6. Utility call center and customer service costs, except for non-budgeted overtime or other non-budgeted incremental costs associated with the storm event;
7. Utility lost revenues from services not provided; and
8. Replenishment of the utility's materials and supplies inventories.

(g) Under the ICCA methodology for determining the allowable costs to be charged to cover storm-related damages, certain costs may be charged to Account 228.1 only after review and approval by the Commission. Prior to the Commission's determination of the appropriateness of including such costs in Account No. 228.1, the costs may be deferred in Account No. 186, Miscellaneous Deferred Debits. The deferred costs must be incurred prior to June 1 of the year following the storm event. By September 30 a utility must file a petition for the disposition of any costs deferred prior to June 1 of the year following the storm event giving rise to the deferred costs. These costs include the following:

1. Costs of normal non-storm related activities which must be performed by employees or contractors not assigned to storm damage restoration activities ("back-fill work") or normal non-storm related activities which must be performed following the restoration of service after a storm by an employee or contractor assigned to storm damage restoration activities in addition to the employee's or contractor's regular activities ("catch-up work"); and
2. Uncollectible accounts expenses.

(h) A utility may, at its own option, charge storm-related costs as operating expenses rather than charging them to Account No. 228.1. The utility must notify the Commission Clerk in writing and provide a schedule of the amounts charged to operating expenses for each incident exceeding 0.5 percent of jurisdictional revenues for the most recent calendar year. The schedule must be filed annually by February 15 of each year for information pertaining to the previous calendar year.

(i) If the charges to Account No. 228.1 exceed the account balance, the excess must be carried as a debit balance in Account No. 182.3 and no request for a deferral of the excess or for the establishment of a regulatory asset is necessary.

(j) A utility may petition the Commission for the recovery of a debit balance in Account No. 182.3 discussed in paragraph (1)(i) plus an amount to replenish the storm reserve through a surcharge, securitization or other cost recovery mechanism.

(k) A utility must not establish or change an annual accrual amount or a target accumulated balance amount for Account No. 228.1 without prior Commission approval.

(l) Each utility must file a Storm Damage Self-Insurance Reserve Study (Study) with the Commission Clerk by January 15, 2011 and at least once every 5 years thereafter from the submission date of the previously filed study. A Study must be filed whenever the utility is seeking a change to either the target accumulated balance or the annual accrual amount for Account No. 228.1. At a minimum, the Study must include data for determining a target balance for, and the annual accrual amount to, Account No. 228.1.

(m) Each utility must file a report with the Commission Clerk providing information concerning its efforts to obtain commercial insurance for its transmission and distribution facilities and any other programs or proposals that were considered. The report must also include a summary of the amounts recorded in Account 228.1. The report must be filed annually by February 15 of each year for information pertaining to the previous calendar year.

(2) Account No. 228.2 Accumulated Provision for Injuries and Damages.

(a) This account may be established to meet the probable liability, not covered by insurance, for deaths or injuries to employees or others and for damages to property neither owned nor held under lease by the utility. When liability for any injury or damage is admitted or settled by the utility either voluntarily or because of the decision of a Court or other lawful authority, such as a workman's compensation board, the admitted liability or the amount of the settlement must be charged to this account.

(b) Charges to this account must be made for all losses covered. Detailed supporting records of charges made to this account must be maintained in such a way that the year the event occurred which gave rise to the loss can be associated with the settlement. Recoveries or reimbursements for losses charged to the account must be credited to the account.

(3) Account No. 228.4 Accumulated Miscellaneous Operating Provisions.

(a) This account may be established for operating provisions which are not covered elsewhere. This account must be maintained in such a manner as to show the amount of each separate provision established by the utility and the nature and amounts of the debits and credits thereto. Each separate provision must be identified as to purpose and the specific events to be charged to the account to ensure that all such events and only those events are charged to the provision accounts.

(b) Charges to this account must be made for all costs or losses covered. Recoveries or reimbursements for amounts charged to this account must be credited hereto.

(4)(a) The provision level and annual accrual rate for each account listed in subsections (1) through (3) must be evaluated at the time of a rate proceeding and adjusted as necessary. However, a utility may petition the Commission for a change in the provision level and accrual outside a rate proceeding.

(b) If a utility elects to use any of the above listed accumulated provision accounts, each and every loss or cost which is covered by the account must be charged to that account and must not be charged directly to expenses except as provided for in paragraphs (1)(f), (1)(g) and (1)(h). Charges must be made to accumulated provision accounts regardless of the balance in those accounts.

(c) No utility must fund any account listed in subsections (1) through (3) unless the Commission approves such funding. Existing funded provisions which have not been approved by the Commission must be credited by the amount of the funded balance with a corresponding debit to the appropriate current asset account, resulting in an unfunded provision.

*Rulemaking Authority 366.05(1) FS. Law Implemented 350.115, 366.04(2)(a) FS. History--New 3-17-88, Amended 6-11-07, 6-28-21.*



# Storm Expense Guidelines

## Tampa Electric Finance

### Business Planning





At times of emergency, we play a crucial role in delivering essential services to our community. As our dedicated team strives to restore power for our valued customers and ensure community safety, our finance department diligently manages all financial aspects of the incident. This includes meticulous cost tracking, payment processing for goods and services, and overseeing cash flow.

This document serves as a comprehensive guide, addressing storm-related expenses, charging policies, and frequently asked questions.

To maintain uniformity and alignment across the organization, our Business Planning team will communicate with company leaders at the outset of storm season. This communication will cover details such as charging guidelines and points of contact. As soon as a named storm is projected to impact our service territory, our company activates the Incident Command System (ICS) mode and we are within 72 hours of landfall, storm orders (including deferred, affiliate, and Department orders) will be generated for all departments. A subsequent email will provide these orders along with necessary information specific to the storm.

Although certain storm-related work hours or expenses might not be recoverable, this factor doesn't influence our commitment to making decisions that prioritize our customers and employees. This policy solely addresses the recoverability of costs from the storm recovery reserve and does not dictate the appropriateness of incurring expenses.

Company leaders will continue to exercise their judgment and make sound business decisions based on the circumstances, irrespective of cost recovery considerations.

Storm-related expenses encompass both Capital and O&M expenses. For capital storm expenses, businesses should adhere to the company's capital policy and allocate them to the relevant departmental capital projects.



After the storm subsides, the finance department will evaluate departmental expenses to determine which costs are eligible for reclassification to the storm reserve. This assessment will consider the storm reserve settlement, incorporating a comprehensive review of the preceding three-year average.

If you have questions about these policies or guidelines, please contact your Business Planning partner (contact list at the end of the document).

### **Storm Settlement Agreement**

In 2019, Tampa Electric established a settlement agreement with the Florida Public Service Commission, mandating the implementation of procedural revisions pertaining to recoverable storm expenses.

These policy modifications encompass comprehensive guidelines for various aspects of storm recovery:

- Contractor and Vendor Engagement, Travel and Work Policy which includes Contracting, Billing Start Point Travel Time Billing, Pace of Travel Guidance, GPS Tracking Capability, Anti-Poaching, Daily Time Sheet Review and Documentation, 16 Hour Work/8 Hour Rest, Meal & Fuel, and Mutual Assistance Group Advocacy Commitments
- Cost Documentation, Auditing and Regulatory Recovery Process which includes Storm Cost Documentation, Initial Audit Requirements, Provision of Supporting Documentation, Cost recovery for initial process implementation and Incremental cost methodology.
- Incremental Cost Methodology Addendum which identified the logic/method for Base Payroll, Overtime, Non-Vegetation Contractor Cost, Vegetation Management Contractor cost and Capitalization cost.
- The agreement established the policy of evaluating our expenses compared to the 3-year average for the specific month to determine “incremental” expenses. Following this policy:
  - Allowed storm related expenses specifically related to storm restoration activities:
    - Additional contract labor
    - Logistics costs of providing meals/lodging/linens for tents & other staging areas;



- Transportation of crews and other personnel
- Vehicle costs for vehicles
- Waste management costs
- Rental equipment
- Materials and supplies used to repair and restore service and facilities to pre-storm condition
- Payroll and payroll-related costs for utility personnel
- Fuel cost for company and contractor
- Cost of public service announcements regarding key storm-related issues, such as safety and service restoration estimates;
- Vegetation management
- Prohibited storm related expenses:
  - Bonuses or any other special compensation for utility personnel not eligible for overtime pay;
  - Depreciation expenses, insurance costs and lease expenses for utility-owned or utility-leased vehicles and aircraft;
  - Utility employee assistance costs;
  - Utility employee training costs incurred prior to 72 hours before the storm event;
  - Utility advertising, media relations or public relations costs, except for public service announcements regarding key storm-related issues as listed above
  - Utility call center and customer service costs, except for non-budgeted overtime or other non-budgeted incremental costs associated with the storm event;
  - Utility lost revenues from services not provided; and
  - Replenishment of the utility's materials and supplies inventories

Additional details on the filing can be found [25-6.0143 : Use of Accumulated Provision Accounts 228.1, 228.2, and 228.4 - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)](#)



## Storm Expense Process – Labor Guidance

Adherence to our company's time charging and overtime policies remains imperative, even in the midst of the storm;

- **Affiliate employees:** Charge time to the affiliate O&M storm order charge code.
- **Employees in Transmission and Distribution ("T & D"):** Charge all time to the department storm O&M charge codes; this includes all base payroll (straight) and overtime hours.
- **Employees who are clause recoverable:** Team members who are 100% clause recoverable time are to charge all base payroll (straight) time to the storm charge codes. This amount is incremental and recoverable.
- **Overtime:** Please reference the company's overtime policy for guidelines on who would be eligible for overtime. Eligible team members on storm duty overtime are to charge all overtime hours to the department storm O&M charge codes.
- **Employees not in T & D and not clause recoverable:** Charge all base payroll (straight) time to normal charge codes unless otherwise instructed by HR.

As a reminder, these costs will follow the policy of evaluating our expenses compared to the 3-year average for the specific month to determine "incremental" expenses. If you have any additional questions or concerns, please do not hesitate to reach out to your performance coach or a member of the Business Planning team.



## Storm Expense Process – Other Expenses

Storm-related expenditures encompass various categories aimed at restoring power to our customers. These include Foreign Crews, LSU & Incident Base Expenses, Fuel, Materials & Supplies, and Employee Expenses & Meals.

### Foreign & Native Crews (including Vegetation Management)

In adherence to the Contractor and Vendor Engagement, Travel, and Work Policy, Foreign Crews expenses undergo additional policy scrutiny and a review of the 3-year average. The Electric Delivery team is tasked with contracting and ensuring policy compliance to facilitate appropriate recovery. This process entails meticulous crew check-in, documentation of start and release times, and noting if crews were transferred to other utilities.

Vegetation Management costs linked directly to storm restoration activities occurring in months with storm damage restoration, exceeding the average monthly cost of vegetation management charged to non-recoverable O&M expense, must surpass the 3-year average as well.

Invoices are to be sent to Finance Liaisons for reconciliation with timesheets/record sheets. Once approved, invoices are forwarded to the VP of Electric Delivery for final authorization.

### LSU & Incident Base Expenses

During storms, a Finance team member will be present at each incident base & LSU location for queries. The Cost Estimation team is also available for assistance. Most expenses here are recoverable and should be charged to the Deferred storm order for the LSU/incident bases. Individual meal expenses incurred by LSU staff should be charged to their department's O&M storm order.

It's important that labor hours are not charged to this order at these locations. Labor hours should be allocated based on approved time (see Labor Guidance) to the department's O&M storm order.



### **Fuel**

Due to variations in each incident, the Fleet department collaborates with the Cost Estimation team for Electric Delivery to ensure accurate fuel expense tracking. Fuel purchases for incident base truck refueling adhere to a 3-year average rule for recoverability and will be reviewed by the Finance team.

### **Materials & Supplies**

Even during storms, our company's capitalization policy remains in effect. Property units and materials & supply purchases related to capital storm work should be charged to relevant capital orders.

Materials and supplies employed to restore service and facilities to pre-storm condition, such as poles, transformers, meters, light fixtures, wire, and other electrical equipment, should be charged to the department's O&M storm order. This doesn't apply to replenishing utility materials and supplies inventories, as such replenishments are not recoverable expenses.

### **Employee Expenses & Meals**

Employee expenses, including meals outside LSU or Incident Bases, should be charged to the department's O&M storm order. It's important to note that historically, most of these expenses haven't met recoverable thresholds and may remain in the department's operational expenses. This doesn't influence the appropriateness of incurring expenses to serve our customers and employees; these decisions should be discussed with the leadership team.



## Storm Expense Process – Processing Expenses

Storm costs may arise from vendor invoicing, Pcard purchases, and cash, based on storm severity.

Vendors with established partnerships (PO) should invoice storm expenses through the non-PO process. Vendors without established partnerships should also follow the non-PO process but must submit necessary documentation to Procurement before invoice processing.

**All storm invoices must pass through Finance for VP approval to ensure proper recoverable documentation.**

Purchases made by team members using PCards should adhere to our company policies and guidelines, following the guidance for expense types.

### [PURCHASING CARD PROCEDURES & APPLICATION - PURCHASING PROCEDURES](#)

For expenses funded by on-hand storm cash reserves, team members should adhere to the company's Petty Cash transaction policy.

### [PETTY CASH - PURCHASING PROCEDURES](#)

Storm Cash Reserves are subject to pre-storm, post-incident, and post-season audits. Ad hoc audits can also be conducted throughout the year.



## **Frequently Asked Questions**

### **When do we begin tracking expenses related to preparing for a storm?**

- Once the company forecasts a storm's impact on our service area, the Business Planning team collaborates with the Finance team to create orders.
- A few guidelines must be met before the orders are created:
  - The storm must be a named storm and projected to impact our service territory
  - The storm must be within 72 hours of landfall
  - ICS mode must be activated in the company

### **Where can I find the correct number to charge?**

- A communication from the Business Planning team will provide charge codes for each department once a storm meets criteria. This communicate will also include storm charging guidelines.

### **Can I charge the storm for my overtime hours worked for storm-related activities?**

- Overtime eligibility follows [Overtime Compensation - Non-Covered/Non-Exempt and Exempt Job Classifications](#).
- Direction on charging overtime comes from department leadership and Human Resources.

### **Should I charge my work hours to the storm order?**

- Qualifying team members charge storm-related overtime hours to their department O&M storm order.
- Transmission & Distribution team members charge all straight time to the department O&M storm order.
- A communication will specify when to stop charging labor to the storm order after the incident ends. Each storm has a specific order, so don't use it for future incidents.
- The Finance team will analyze the past three years of labor to determine recoverable storm expenses.

### **What type of non-labor expenses are acceptable to charge to the storm order?**

- Team members should charge all incremental storm-related expenses to their department O&M storm order.





- The Finance team will analyze the past three years of labor to determine recoverable storm expenses.

**Why didn't my non-labor storm expenses get charged to the storm reserve?**

- Recoverable expenses have specific guidelines as per regulators, and each situation may differ. This could include not meeting the required 3-year average threshold.
- Contact your Business Planning team for details about your specific expense.

**What if I order food for the group in my area during the storm?**

- Charge incremental storm-related expenses to your department O&M storm order.
- The Finance team will analyze the past three years of labor to determine recoverable storm expenses.

**How do I increase my PCard limit?**

- To increase a PCard limit, the performance coach must email [suntrust@tecoenergy.com](mailto:suntrust@tecoenergy.com) with approval and the required increase amount.

**Who or what determines if an expenses is recoverable through the storm reserve?**

- All storm expenses are evaluated to our Storm Settlement Agreement established in 2019. This agreement identifies the expenses and the method of evaluation.
  - [Storm Settlement](#) from 2019
  - [FAC 25-6.0143 \(24641412, 25-6.0143 - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)\)](#)

**Who do I contact with questions?**

- For finance-related queries, Business Planning is your point of contact. This team is also the cost estimation team during the storm and will work closely with you on evaluating storm related cost. (chart below)



Function	Leader	Individual Support
Corporate & Affiliate	Archie Collins	Mignone/Washington
Energy Supply (Stations and Capital Planning)	Carlos Aldazabal	Castiglioni
Energy Supply (Procurement/Stores, Facilities, Power Traders, Solar Opts)	Carlos Aldazabal (Various)	Hibbert
Energy Supply (Clean Energy and Emerging Technologies; Environmental)	Kris Stryker	Hibbert
Electric Delivery	Chip Whitworth	Boaventura
Customer Experience	Karen Sparkman	Mignone
IT	Chris Heck	Peurrung
Safety/Security	Heidi Whidden	Martino
Human Resources	Marian Cacciatore	Martino
Finance	Jeff Chronister	Martino
Legal & General Counsel	David Nicholson/Stephanie Smith/ Mike Sewell	Martino

Exhibit One

**STORM RESTORATION COST PROCESS IMPROVEMENTS**

[Where Items I. A.- I. contain policies (and expectations) that are to be communicated to vendors through inclusion in the engagement documentation (*i.e.* the documentation which is to be transmitted to a vendor immediately after it has agreed to perform storm restoration work for the Company), an asterisk (\*) is placed in front of each applicable term. Additional specific guidance or reinforcement may be contained in individual policy statements.]

**I. Contracting And Vendor Engagement, Travel And Work Policies**

- A. Contracting Policy. The Company will (for damage assessment, line clearing and repair work) make a good-faith effort to contract and establish major terms and conditions with independent vendors who have non-embedded crews. Where applicable, the terms and conditions should reflect the procedures, policies and expectations outlined under **I. A** through **I.** An embedded crew provides storm restoration services and also performs similar or additional types of services for the Company in non-storm-restoration (non-emergency) conditions on a year-round basis. A non-embedded crew does not provide similar or additional types of services for the Company in non-storm-restoration (non-emergency) conditions on a year-round basis.
- B. \*Billing Start Point Policy. The Company will establish a policy that vendor billing should begin at the point crews mobilize after acquisition. The term “mobilize” does not include the time or activity associated with crew members traveling to the point of travel departure, but may include reasonable and prudent time and activity associated with stocking supplies and making vehicles ready to travel. Any exceptions to this requirement will be documented.
- C. \*Travel Time Billing Policy. The Company will establish a policy and use its best efforts to ensure that contracts with vendors include terms and conditions designed to limit compensation for travel time to the actual time traveled, with no minimum hours, and to require documentation of any exceptions to the policy and the reason therefor. For safety, timing, and logistics purposes, Company will request an electronic version of the proposed route that will be taken.
- D. \*Pace of Travel Guidance Policy. The Company will establish a policy for invoice review and storm filing documentation purposes that it expects distribution vendor crews that bill for 12 or more hours of travel in a day to travel 500 miles per day and it will require explanations sufficient to explain the degree of divergence from the expected travel distance.

- E. \*GPS Tracking Capability Policy. The Company will establish a policy that GPS tracking of vendor crews using ARCOS or a similar application will be required of vendors where reasonably practicable and GPS tracking will be utilized to the maximum extent possible. The mandatory nature of this requirement will be communicated in the engagement documentation. Any exceptions to this requirement will be documented.
- F. \*Anti-Poaching Policy. The Company declares that, on an informed basis, it does not, and will not, “poach” vendors or vendor crews who are committed to another utility or are part of another utility’s mutual aid allocation without the consent of the other utility. The Company will use its best efforts to communicate with Florida utilities regarding the engagement and the release of vendors. The standardized engagement documentation will communicate that the Company expects that vendors will communicate honestly with other utilities about any prior engagement to provide assistance to decrease the opportunity for “poaching.”
- G. \*Daily Time Sheet Review and Documentation Policy. The Company will require, review, verify, and approve the daily time sheets for all applicable vendor crews (*i.e.*, other than those of an investor-owned utility (“IOU”) allocated through a mutual assistance organization) and will maintain documentation of the Company’s approval and any exceptions noted by the Company. Electronic interfacing for time sheet review and approval will be utilized by vendors where reasonably practicable, and a spreadsheet template will be made available to all contractors to facilitate consistent application to the maximum extent possible.
- H. \*16 Hour Work/8 Hour Rest Policy. The Company will establish a policy (and use its best efforts to ensure that contracts with vendors include necessary terms and conditions) to limit work time to 16 hours on, with 8 hours of rest, with no minimum hours, including the avoidance of double-time billing through efficient management of prior day’s work time and/or current day’s end of rest time/start time. The Company will document any exceptions if it is unable to include such provisions in its contract (in accordance with I. A.), and the reasons therefor. The Company will also document exceptions to the policy, if any, in the implementation of the policy, and the reasons therefor. The expectations in this policy will be communicated in the engagement documentation provided to all vendors.
- I. \*Meal and Fuel Policy. The Company will establish a policy for all vendors that all meals and fueling after vendor crews are on-boarded will occur at or be provided by the base camp; exceptions to this policy should be rare and all exceptions must be documented. Any authorized exception where meals are eaten off-site will not be



reimbursed if they exceed a reasonable and customary amount. This Company policy will also include an expectation that no vendor crews will eat sit down meals outside the base camp or will purchase fuel off-site during working hours. The Company will establish a policy that vendor crews receiving meal stipends are expected to eat or receive all meals at or by the base camp once on-boarded. Time related to any unauthorized meals will not be paid. A sit-down meal is defined as a meal served in a restaurant where the crew park and leave their vehicles, enter the restaurant and sit down for a meal served by a server, and the meal is eaten inside the restaurant. The policies in I.I will be communicated to all vendors through the standard engagement documentation and, where possible, spelled out in the terms and conditions

- J. Mutual Assistance Group Advocacy Commitments. The Company will use reasonable best efforts to recommend to Southeastern Electric Exchange (“SEE”) and/or Edison Electric Institute (“EEI”) and advocate for/achieve changes to mutual aid IOU and vendor policies that are inconsistent with the receiving utility’s company policies. In discussions with SEE and/or EEI, the Company will encourage SEE to establish policies to eliminate billing for management double-time and mandatory meal stipends, and to establish standardized meal policies (reasonable *per diem*, if any). The Company will update the consumer parties annually in writing as to the status of this item.

## II. Cost Documentation, Auditing and Regulatory Recovery Process

- A. Storm Cost Documentation. The Company will provide, for each named tropical storm, supporting documentation which includes binders (files) segregated by vendor with summaries and invoices, time sheets, etc., as follows:
- Summary identifying vendor, any reference number associated with discreet vendor crews, billing and point of origin location, distance to travel, assumed travel days, dates secured, date started travel, date arrived, date released, time released, released to whom and, if vendor travels home, the date arrived at home.
  - Contractor review showing the results of the Company’s internal review that contains the detail listed on a Storm Audit Narrative, including all exceptions documented pursuant to I.A. through I.
  - Summary of expenses in a format that shows total billing (all invoices are listed separately).
  - Filings will be very similar in organization, showing cost by storm and by cost category, including but not limited to Regular Payroll, Overtime Payroll, Payroll Overheads, Contractors Cost for line restoration, Line Clearing Contractor costs, Logistics, Materials & Supplies, Other.

The Company will provide the information outlined above in a format that comports with the Company's record keeping and accounting practices on the timeline discussed below. Testimony will be filed after any required independent audit is concluded.

- B. Initial Audit Required. The Company will engage an independent outside audit firm to conduct an audit of the Company's presentation of recoverable costs of the first named-storm for which claimed damages exceed at least 50% of its full authorized storm reserve amount or \$40 million, whichever is greater. The purpose, scope and activities of this audit will include, at a minimum, the following:

(1) Audit Purpose and Scope

- (a) The purpose of the audit is to validate that any and all storm costs paid were allowable, legitimate, accurate, incurred within the appropriate time period, adequately and completely supported, and properly approved, ensuring that only actual and approved storm costs are recovered in customer rates.
- (b) The scope of the audit should be sufficient to enable the auditor to evaluate the adequacy and effectiveness of the Company's internal controls (or processes) governing the vendor procurement process, including (1) complete rate agreement, (2) invoice/billing payment review process, and (3) the approval/denial/resolution process, including but not limited to, the Company's payment approval logic for reasonableness, allowability and compliance with contract terms.

(2) Audit Activities should include:

- (a) Interviews with key personnel
- (b) Review of operating policies and procedures
- (c) Review of relevant documents, such as executed contracts, labor and equipment rates, established work day hours, over time and double time criteria, and vendor employee rosters
- (d) Comparisons between vendor employee rosters and approved timesheets, and expense receipts (hotel, fuel or meal)
- (e) Inspection and comparison of paid invoices to submitted expense receipts, submitted timesheets
- (f) Recalculation and reconciliation of paid invoices
- (g) Reconciliation of paid invoices with overall vendor invoice summaries or utility expense recap documents

- C. Provision of Supporting Documentation. All supporting documentation referenced under **II. A** will be provided to Interveners in response to an agreed, standardized discovery request shortly after the filing of testimony.
- D. Cost recovery for initial process implementation. For the first qualifying storm described under **II. B**, the Consumer Parties will not object to and will support the Company recovering the start-up costs for the new procedures required under these processes (e.g. audit costs, base rate payroll for employees needed to implement the process).
- E. Incremental cost methodology. The Company will provide in its testimony full details as to how incremental and non-incremental costs were determined in accordance with the Incremental Cost Methodology Addendum below and Rule 25-6.0143, F.A.C. The Consumer Parties agree that the methodology explained below is a reasonable approach to identifying incremental storm costs as that concept is used in the rule.

#### **Incremental Cost Methodology Addendum**

- Base Payroll:
  - Affiliate employees: Charge time to the storm reserve charge codes. Then remove the difference between the actual and the 3-year historical average Affiliate base payroll dollars charged to IOU total Operation and Maintenance expense (“O&M”) for the month(s) of the activities directly related to the storm in the absence of a storm. This is the non-incremental portion.
  - IOU employees in Transmission and Distribution (“T & D”): Charge all time to the storm reserve charge codes. For each T & D function, remove the difference between the actual and the 3-year historical average functional O&M base payroll dollars for the month(s) of the activities directly related to the storm in the absence of a storm. This is the non-incremental portion.
  - IOU employees not in T & D and not clause recoverable: Charge all base payroll time to normal charge codes as non-incremental.
  - IOU employees who are clause recoverable: Charge all base payroll time to the storm reserve charge codes. This amount is incremental and recoverable.
  - The costs attributed to the new processes agreed to by the parties will be treated the same as the “IOU employees who are clause recoverable” bullet above for the first storm these processes are in place, and thereafter will be treated the same as the “IOU employees not in T&D and not clause recoverable” bullet above.



- Overtime (OT):
  - All IOU and Affiliate employees on storm duty charge OT to storm reserve charge codes.
  - Remove the difference between the actual and the 3-year historical average total IOU OT (including Affiliate OT charged to the IOU) for the month(s) of the activities directly related to the storm in the absence of a storm. This is the non-incremental portion.
- Burdens:
  - Labor burdens follow base and OT payroll charge codes. Follow the same procedures as base and OT payroll above.
- Exempt Supplemental Compensation (ESC):
  - All ESC associated with storm duty for employees who are eligible for overtime is charged to the storm reserve charge codes and is incremental recoverable.
- T & D Non-Vegetation Management Contractor Costs:
  - Non-native contractors: Charge all invoices to storm reserve charge codes as incremental recoverable.
  - Native contractors: Charge all time to storm reserve charge codes. For each T & D function, remove the difference between the actual and the 3-year historical average native contractor O&M costs for the month(s) of the activities directly related to the storm plus the month(s) following the storm in the absence of a storm. This is the non-incremental portion.
- T & D Vegetation Management Costs:
  - Charge all native and non-native vegetation contractor costs to the storm reserve charge codes.
  - For each T & D function, remove the difference between the actual and the 3-year historical average of vegetation management costs for the month(s) of the activities directly related to the storm plus the month(s) following the storm in the absence of a storm. This is the non-incremental portion.



- Capitalized Costs:
  - Use a combined simple average of hourly foreign and native contractor costs to determine amounts to capitalize to plant, property and equipment along with the materials and other cost of equipment.
  - IOUs will be authorized to defer the depreciation expense impact on 40% of the total capitalized amount as a regulatory asset until the next rate case or settlement, and then will amortize and recover said regulatory asset over a 4 year period.

**Notes:**

The term “IOU” (investor owned utility) is the same as Company and is used here to distinguish the operating regulated company from any affiliate.

To the extent that the three year period referenced above in this Addendum includes a rate case or settlement test period, the approved rate case or settlement test period data for that year will be used in lieu of the actuals for that year that would otherwise be used in setting the 3-year average, and the other two years will be based on the actual results for those years.

The Company will include workpapers and journal entries that support the above calculations as part of its data request responses.

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DATED this 9<sup>th</sup> day of April, 2019.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Tampa Electric Storm Cost Recovery Agreement by their signature(s):

Tampa Electric Company  
702 N. Franklin Street  
Tampa, FL 33601

By   
Nancy Tower, President

Signature Page to Tampa Electric Storm Cost Settlement Agreement

Office of Public Counsel  
J. R. Kelly, Esquire  
Public Counsel  
Charles Rehwinkel, Esquire  
Deputy Public Counsel  
Patricia A. Christensen  
Associate Public Counsel  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400

By: \_\_\_\_\_

J.R. Kelly

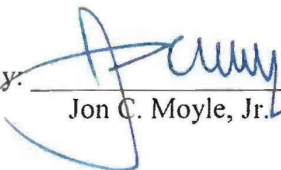
FPSC EXH No. 8  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E62  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

Signature Page to Tampa Electric Storm Cost Settlement Agreement

The Florida Industrial Power Users Group  
Jon C. Moyle, Jr., Esquire  
Moyle Law Firm  
The Perkins House  
118 North Gadsden Street  
Tallahassee, FL 32301

By:  April 9, 2019  
Jon C. Moyle, Jr.

E62

FPSC EXH No. 8  
04/30/2024

ADMITTED

TAMPA ELECTRIC COMPANY  
DOCKET NO. 20230019-E63  
OPC'S FIRST REQUEST FOR PODS  
FILED: FEBRUARY 9, 2024

Signature Page to Tampa Electric Storm Cost Settlement Agreement

Florida Retail Federation  
Robert Scheffel Wright  
Gardner, Bist, Bowden, Bush, Dee, LaVia & Wright, P.A.  
1300 Thomaswood Drive  
Tallahassee, FL 32308

By:   
Robert Scheffel Wright

E63

14. **Incremental Costs and Capitalized Costs.** Please provide all storm *procurement* policies and procedures that address the *procurement* of resources related to TECO's response to the named storms and related restoration work, including, but not limited to, all storm *procurement* communications to employees and vendors that specifically relate to the named storms.
- A. Please see attached. Additionally, please see the Excel electronic file "(BS 108) 05 – Storm Timesheet template.xlsx" and Tampa Electric's response to OPC's First Request for Production of Documents, No. 7, above.



## MEMORANDUM FOR DISTRIBUTION

**FROM: Tampa Electric Company**  
**P.O. Box 111**  
**Tampa, FL 33601**

**SUBJECT: Storm Restoration Documentation and Other Requirements**

The items below represent the storm restoration documentation/information requirements from the foreign company:

**Pre-travel:**

1. Certificates of insurance are required from foreign contractors (excludes foreign IOU).
2. To decrease the opportunity for “poaching” of resources, Tampa Electric expects the foreign contractors to communicate honestly with the utilities they normally support about any prior engagement to provide storm assistance.
3. Rosters, number and types of equipment, as well as labor & equipment rate sheets for non-IOUs (if not already submitted), will be requested once the foreign company has been secured. If the foreign company abides by rules/contracts that require a minimum number of hours to be paid daily, per diems, pay for rest time, or any other requirements other than hourly labor charges, documentation of these requirements must be submitted.
4. Tampa Electric will provide the organization with a Common Roster template, along with templates for the foreign non-IOUs to use to submit daily time sheets (if necessary). Tampa Electric will also provide information related to its GPS tracking application, to be used for tracking travel related status.

**Travel:**

5. Billing should begin at the point crews mobilize after acquisition, unless both parties agree that billing will begin otherwise. The term “mobilize” does not include the time or activity associated with crew members traveling to the point of travel departure but may include reasonable and prudent time and activity associated with stocking supplies and making vehicles ready to travel. Mobilize does not mean that billing begins upon request and acceptance of work.
  - a. If the foreign company has a labor agreement or some other policy in place requiring compensation for something other than actual time traveled, documentation should be provided.
6. At time of departure, Tampa Electric requests that an email or phone call be made from the foreign company’s point of contact. Tampa Electric will document this date and time, and city of embarkation with the GPS technology.



7. If the foreign company is traveling to Tampa Electric's service area, Tampa Electric will track the contractor's travel through GPS technology.
8. Days spent mobilizing to Tampa Electric's service area for storm restoration, or mobilizing to a pre-storm location identified by Tampa Electric, or returning home, should target no more than 14 hours per day. Time sheets with more than 14 hours on a travel day require a submitted explanation. Time sheets with more than 16 hours on a travel day will not be reimbursed.
9. During travel, standing by time during a day as directed by Tampa Electric can be allowed for reimbursement as long as the total labor and equipment hours billed for that day do not exceed 12 hours. Reasons for exceptions must be documented.
10. If the foreign company's crews are traveling to Tampa Electric's service area, a pace of 500 miles per 12 hours of travel is expected; explanations will be needed for divergence.
11. If the foreign company is traveling home, Tampa Electric will document the date and time that the crews safely arrived through its GPS technology.

**Working:**

12. Daily work/invoiced time is limited to 16 hours with 8 hours of rest for safety reasons. Exceptions to this will require documentation.
13. For foreign non-IOUs, each evening or the following morning, a daily time sheet showing all crew members (including any crew supervision, safety, and support), and their hours worked must be submitted to and approved by the appropriate Tampa Electric representative.
14. At some point during restoration, a Tampa Electric representative will accompany the foreign company's crew lead or supervisor to review the equipment on site compared to the equipment listing that has been provided.
15. Rest during storm restoration represents the time that the company crew members arrived at the location where their vehicles will be parked, up to the time the crew began to travel the next day from the same location. This same rest period will be applied to company support team members.
16. If the foreign company is released to another utility for restoration work after working for Tampa Electric, upon release Tampa Electric will not reimburse any additional expenses.

**Invoicing:**

17. Once the foreign company has arrived onsite, Tampa Electric will normally provide lodging and meals. Hotels and meals obtained during this period will not be reimbursed. If Tampa Electric does not provide these accommodations, please indicate the situation with the lodging or meal receipts. In rare instances and after authorization, lodging or meal reimbursement after arriving onsite will be reimbursed up to reasonable and customary



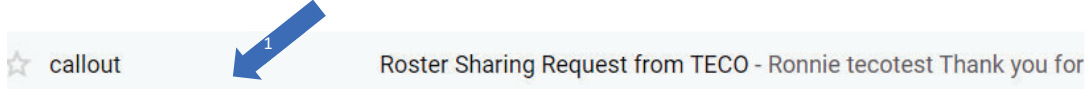


amounts. This will not include sit-down meals at restaurants during work hours. Time will not be paid for any sit-down restaurant meals during work hours.

18. Fuel costs are reimbursable during travel, or if fuel is not provided during storm restoration. It is expected that offsite fuel purchases will not occur during work hours without authorization from Tampa Electric, and exceptions must be documented. Fuel receipts should include the number of gallons and type of fuel (unleaded or diesel); downloads from fuel management systems such as WEX that provide detailed information for each purchase are acceptable.
  - a. Prepaid receipts are not acceptable. The actual gallons and charges must be shown.
19. Receipts must be legible and itemized. They should include a date and location of service for meals, lodging & other miscellaneous expenses, along with proof of payment to receive reimbursement.
20. Miscellaneous personal expenses (for items like lip balm, toothpaste, deodorant, body powder, etc.) are not considered reimbursable.
21. If transportation/equipment costs are not charged with a rate per vehicle/equipment, please provide the methodology used for requesting reimbursement.
22. The foreign company will classify the type of per diem that is charged (i.e., meal, lodging, etc.).
  - a. If a meal or lodging per diem is being charged, actual receipts should not be submitted.
23. Position titles on invoices, rosters, rate sheets and time sheets should match.
24. Foreign company invoices are to be submitted to [foreigncrew@tecoenergy.com](mailto:foreigncrew@tecoenergy.com) and to Tampa Electric's Accounts Payable at P.O Box 31318, Tampa, FL 33631-3318.
25. Invoices must be submitted within 3 months after the completion of storm restoration to ensure payment. Tampa Electric is under obligation to promptly file its storm costs with the Florida Public Service Commission following a storm. As a result, late invoices are subject to not being recoverable.

**FOREIGN RESOURCE PROVIDER ROSTER UPLOAD INSTRUCTIONS**

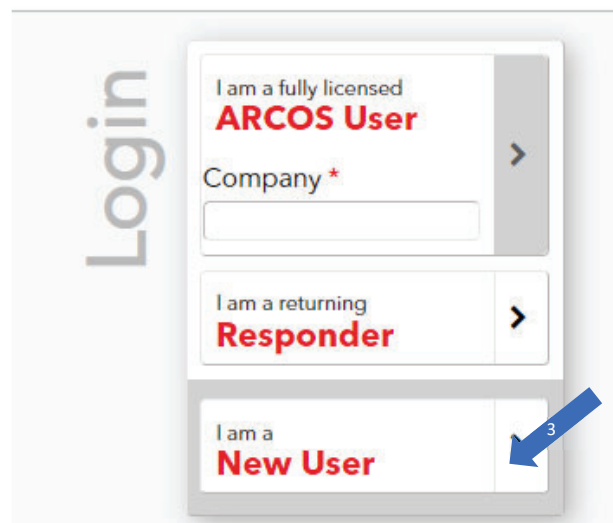
1. Company will receive an email like this:



2. Click upload roster



3. Click New User if it is your first time accessing RA Lite (repeat visits use returning responder)



4. Fill in necessary information to establish a login and password.
5. Check Remember My Username
6. Login with email address and password that you set up

Resource Assist™ Response Portal

Username \*

Password \*

☐ Remember My Username [I forgot my username or password](#)

[Login](#)

Don't have a Resource Assist Responding Partner account?

[Learn How To Register](#)

7. At incoming requests screen click blue hyper-link under "name" column

RA Lite

Incoming Requests

Filter	Name	Request Sent	Status	Company	Event	Arrival Location	Resource Qty & Type
Search <input type="text"/>	Ronnie	06/02/2020 10:09	Open	tecotest	2020 Test Storm	1-TECO Gateway	10 Tree

Filter

Company

tecotest

Event

2020 Test Storm

Status

Open

Resource Type

Tree

8. Click download template

RA Lite

View Request Open

Responder link expires 06/23/2020 14:09

Download Template

**Request Details**

Name: Ronnie  
arcostesteco@gmail.com

Company: tecotest

Event: 2020 Test Storm

sMART Code:

Arrival Location: 1-TECO Gateway

Arrival Date/Time: 06/02/2020 11:07 US/Eastern

Requested by: Ronita Crossen  
racrossen@tecoenergy.com  
(813) 955-4931  
TECO

Resources Request

Number of Resources\* Resource Type\*

**Required Fields**

Company	Text
Home Utility	Text
Crew ID	Text
Last Name	Text
First Name	Text
Cell Phone	Number
Gender	Text
Crew Lead	Y/N
Team Lead	Y/N
Team Type	Text
Resource Type	Text
Equip #1 Type	Text
Equip #1 ID	Text
Equip #1	Text

**Preferred Fields**

Departure Location: ETD

Date/Time:

**Roster**

Choose File No file chosen

☒ First row contains header

Upload Roster

9. Open the template file at bottom of screen

Arrival Location: 1-TECO Gateway

Arrival Date/Time: 06/02/2020 11:07 US/Eastern

Requested by: Ronita Crossen  
racrossen@tecoenergy.com  
(813) 955-4931  
TECO

Resources Request

Cell Phone	Number
Gender	Text
Crew Lead	Y/N
Team Lead	Y/N
Team Type	Text
Resource Type	Text
Equip #1 Type	Text
Equip #1 ID	Text

RonnieRosterTempl....csv

\*Columns a -u are required, file will not upload without all cells filled in. Be sure to save file as csv when complete

10. Click Choose File and select your File from the location where you saved it

11. Click Upload Roster

RA Lite

View Request Open

Responder link expires 06/23/2020 14:09

Download Template

**Request Details**

Name: Ronnie  
arcostesteco@gmail.com

Company: tecotest

Event: 2020 Test Storm

sMART Code:

Arrival Location: 1-TECO Gateway

Arrival Date/Time: 06/02/2020 11:07 US/Eastern

Requested by: Ronita Crossen  
racrossen@tecoenergy.com  
(813) 955-4931  
TECO

Resources Request

Number of Resources\* Resource Type\*

**Required Fields**

Company	Text
Home Utility	Text
Crew ID	Text
Last Name	Text
First Name	Text
Cell Phone	Number
Gender	Text
Crew Lead	Y/N
Team Lead	Y/N
Team Type	Text
Resource Type	Text
Equip #1 Type	Text
Equip #1 ID	Text
Equip #1	Text

**Preferred Fields**

Departure Location: ETD

Date/Time:

**Roster**

Choose File No file chosen

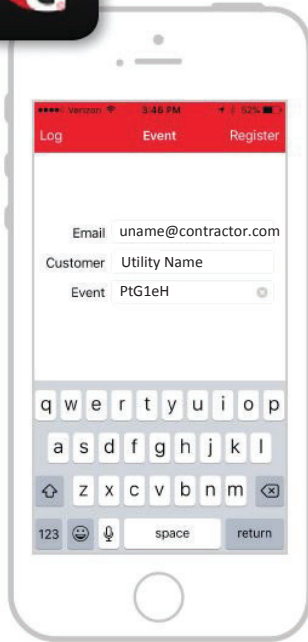
☒ First row contains header

Upload Roster



## DOWNLOAD AND INSTALL

Download the Arcos Smart App from the App Store and install



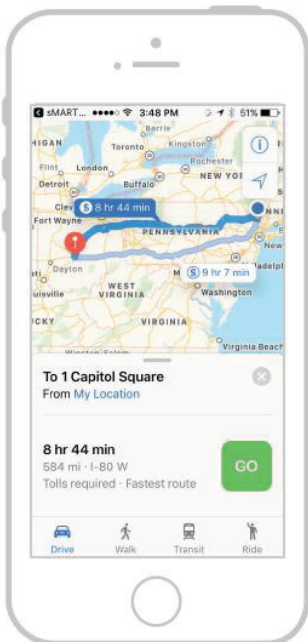
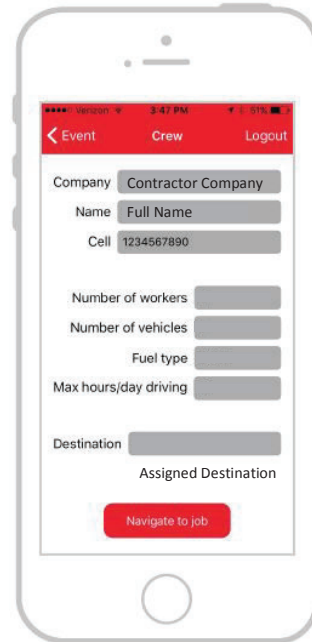
### Register

Register by entering your Email address, the Customer name you are responding to and the Event code that is provided by the customer and assigned to the storm. Press Register at the top right of the screen.

### Login

Login by filling in the information and continue by pressing Login at the top right the screen.

Click the Navigate to Job button to open your mapping app.



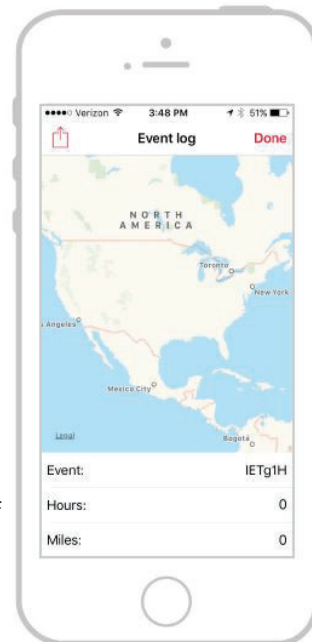
### Navigate

The mapping app of your choice will open and guide you to the staging site.

### Event Log

The event log keeps track of time spent as well as miles traveled associated with an event.

Press Event at the top of left of the screen and press Log on the Register page.



xxx Company  
Storm Restoration Rates & Conditions for Foreign Crews

	2023		
	Straight	Overtime	Double
Operations Manager	\$0.00	\$0.00	\$0.00
General Foreman / Superintendent	\$0.00	\$0.00	\$0.00
Foreman / Line Supervisor	\$0.00	\$0.00	\$0.00
Line Foreman / Crew Lead	\$0.00	\$0.00	\$0.00
Class A Lineworkers (journeyman)	\$0.00	\$0.00	\$0.00
Class B Lineworkers (apprentice hot primary)	\$0.00	\$0.00	\$0.00
Class C Lineworkers (apprentice hot secondary)	\$0.00	\$0.00	\$0.00
Equipment Operator	\$0.00	\$0.00	\$0.00
Groundman	\$0.00	\$0.00	\$0.00
Mechanic	\$0.00	\$0.00	\$0.00
Safety Specialist	\$0.00	\$0.00	\$0.00

Per diem for lodging per person per night if not provided	\$0.00
Meal per diem per person per meal if not provided	\$0.00
Mobilization/Demobilization fuel per diem cost per mile	\$0.00
Materials, rental equipment	Cost + x%

**Terms & Conditions**

Submittal of the rates in this schedule to Tampa Electric represents an agreement between both parties to the terms identified in this schedule, and that the included rates will be those invoiced to Tampa Electric for each submitted year, whether the company is secured through the SEE Match Log or directly secured by Tampa Electric.

Lodging, meal and fuel costs will be based on the per diem rates as outlined above, or on actual costs incurred based on submitted receipts.

Billing will begin at the point crews mobilize after acquisition, unless both parties agree that billing will begin otherwise. The term "mobilize" does not include the time or activity associated with crew members traveling to the point of travel departure, but may include reasonable and prudent time and activity associated with stocking supplies and making vehicles ready to travel.

Days spent mobilizing to Tampa Electric's service area for storm restoration, or mobilizing to a pre-storm location identified by Tampa Electric, or returning home, should target no more than 14 hours per day. Time sheets with more than 14 hours on a travel day require a submitted explanation. Time sheets with more than 16 hours on a travel day will not be reimbursed.

Stand by will be reimbursed at 12 hours, and is at the direction of Tampa Electric.

Rest during storm restoration represents the time that the company crew members arrived at the location where their vehicles will be parked, up to the time the crew began to travel the next day from the same location. This same rest period will be applied to company support team members.

Crew make ups should include at least a foreman, 1 Class A lineworker and 1 Class B (hot) apprentice. Crews should include no more than 4 men.

Overtime rates begin after ... Double time rates are applied to ...

Equipment Rates (excluding fuel)	
Description	Rate
xxx	\$0.00
xxx	\$0.00
xxx	\$0.00
xxx	\$0.00
xxx	\$0.00
xxx	\$0.00

12. Click Validate Data

RA Lite

Manage Roster

Upload Match Validate Review Submit

Validate Data Cancel

Match the Required and Preferred Fields with the appropriate column header.

Required Fields Column Header Preferred Fields Column Header

Company *	Teco Test	Company
Home Utility *	Teco Test	Home Utility
Crew ID *	1234	Crew ID
Last Name *	Simmons	Last Name
First Name *	Earl	First Name
Cell Phone *	8135555555	Cell Phone
Gender *	M	Gender
Crew Lead *	Y	Crew Lead
Team Lead *	N	Team Lead
Team Type *	Line	Team Type
Resource Type *		Resource Type

13. Click review

RA Lite

Manage Roster

Upload Match Validate Review Submit

Match Headers Review Cancel Undo

Resource Type

Last Name	First Name	Resource Type
Simmons	Earl	Distribution Current value: Journeyman
Carlisle	Emmitt	Distribution Current value: Journeyman

14. Click Submit

RA Lite

Manage Roster

Upload Match Validate Review Submit

Validate Data Submit Cancel 0 Errors 0 Warnings

1 / 1

Company *	Home Utility *	Crew ID *	Last Name *	First Name *	Cell Phone *	Gender *	Crew Lead *	Team Lead *	Team Type *	Resource Type *
TecoTest	TecoTest	1234	Simmons	Earl	8135555555	M	Y	N	Line	Dis
TecoTest	TecoTest	1254	Carlisle	Emmitt	8134445555	M	N	N	Line	Dis

**Email Subject Line:** Insert Company Name/IOU – Mutual Assistance for Tampa Electric

Thank you for your willingness to provide mutual assistance for Tampa Electric Company. Please review the communications below and provide the necessary information back to Tampa Electric.

Please be certain that your crews bring all required PPE. Also, if you have them available, please bring your compression tools for splicing 2/0, #2, 336 wire.

**Reporting location:** Plant City Strawberry Festival grounds, 303 BerryFest Pl, Plant City, FL 33563

**Reporting date:** You can begin reporting Tuesday morning, July 6, or first thing Wednesday, July 7

Prior to departure, the following items are required to be provided:

1. Rosters, including equipment, in spreadsheet template provided by Tampa Electric. Do not begin travel before this is submitted and you receive a response back of our approval of the positions and equipment on the roster. Positions or equipment not approved before departure are subject to disallowance.
2. Email an electronic version of your proposed route – calculate/document distance
3. Please call to notify me of date, time and location of departure
4. Be sure that the ARCOS sMART GPS app has been downloaded on your crew lead's cell phone. Location services must be kept active on the phone from the time of deployment to the end of labor rate charges.

Prior to arrival at the Incident Base, and no later than Tuesday, July 5 at noon, the following items are required to be submitted/completed:

1. Rosters, including equipment, in ARCOS Resource Assist Lite. In ARCOS Resource Assist Lite, there are fields called Crew Name and Crew ID that must be completed.
2. For Non-IOUs, labor & equipment rate sheet, unless Tampa Electric already has this year's rates for you on file.
3. For Non-IOUs, provide Certificate of Insurance if not already provided to Tampa Electric.
4. Completion by each traveling team member of the provided on-line safety training.

As mentioned in our conversation, you will be provided an email with directions of how to upload your comprehensive roster including all support team members coming (i.e. Management, Safety, Mechanics), as well as the number and types of equipment. See attached "ARCOS - Roster Instructions- Foreign Crews."

The position types needed for assistance are as follows: Class A & B overhead lineworkers, groundmen, equipment operators (if needed for your equipment), mechanics for your fleet, foremen / line supervisors, a general foreman / superintendent, an operations manager, a safety professional. Classify any junior lineworker apprentices that cannot work at least secondary hot as groundmen. Prior to your departure, please inform me of any additional roles needed, which will require approval by Tampa Electric to be reimbursable.

Crew make ups should include at least two lineworkers and one Class B (hot) apprentice. **Crew counts for distribution work greater than 4 men per crew will not be approved. There should be no more than one Operations Manager & one Safety Specialist maximum per 20 crews. There should be no more than one General Foreman / Superintendent maximum per 8 crews. There should be no more**



**than one Foreman / Line Supervisor per 3 crews. There should be no more than one Line Foreman / Crew Lead for every 3 crew members.** Additional counts will not be approved for reimbursement.

For equipment, the standard equipment needed and approved are the following: pick-up trucks; bucket trucks / squirt buckets; line truck / digger derrick; track bucket / back yard machine / easement machine; pole / material / utility trailer. Prior to your departure, please inform me of any additional equipment needed, which will require approval by Tampa Electric to be reimbursable. Examples of equipment that would have to be approved are skid loaders/steers, knuckle booms, tensioners, pullers, rope rigs.

Please also find directions for downloading and starting the required GPS technology on your crew leader's cell phone. See attached "ARCOS - sSMART Mobile Quickstart Guide."

Additional logistical information will be provided once you have checked in at the reporting location.

Finally, for non-IOUs, please be sure that your crew leads understand that each evening or the following morning, a daily time sheet showing all crew members (including any crew supervision, safety and support), and their hours worked must be submitted to and approved by the appropriate Tampa Electric representative.

Insert your name

Phone: Your phone number

Email: Your email

- 15. Contractors.** Please provide any analysis prepared by you or for you that contains a comparison between or among contractor rates for specific work or types of work to assess the reasonableness of the rates charged and costs incurred, including, but not limited to, the restoration work associated with the named storms.

- A.** Please see the Excel electronic file "(BS 110) Native and foreign crew costs. lan.xlsx".

This spreadsheet compares the costs charged to hours worked by each foreign company and native contractor that supported Hurricane Ian. It also measures the fully loaded cost per lineworker per day, which Tampa Electric believes is an even better measure of productivity.

This analysis was not done for Hurricanes Dorian and Ela as the secured foreign companies used for Hurricane Ian did not perform restoration work for Hurricane Dorian and only a couple of foreign companies performed some work for Hurricane Elsa.

19. **Embedded Line Contractors.** Please provide all records identified in or responsive to Interrogatory No. 17 in OPC's First Set of Interrogatories to TECO in this docket.
- A. Please see the Excel electronic files "(BS 116) Storm IRR 17 POD 19 - 2018-2022 Line Contractors.xlsx" and "(BS 117) C-16\_2020-2022.xlsx".

- 20. Embedded Vegetation Management Contractors.** Please provide all records identified in or responsive to Interrogatory No. 18 in OPC's First Set of Interrogatories to TECO in this docket.
- A.** Please see the Excel electronic files "(BS 119) Storm IRR 18 POD Vegetation Mgmt.xlsx" and "(BS 117) C-16\_2020-2022.xlsx".

- 28. Mobilization/Demobilization.** Please provide all studies performed by you or on your behalf that support the travel time benchmark used in determining the reasonableness of the travel time related to TECO's response to the named storms and the related restoration work.
- A.** Tampa Electric did not perform studies to support the travel time benchmark. The pace of travel billing policy was dictated by Docket No. 20170271-ED, Order PSC-2019-0234-AS-EI, Dated June 14, 2019, in Exhibit 1 Section I. C. The pace of travel guidance policy states that it is expected that distribution vendor crews that bill for 12 or more hours of travel in a day should travel 500 miles in that day. Exceptions to the policy are documented as they occur.

29. **Mobilization/Demobilization.** Please provide all documents, separately by each named storm, related to any analysis performed by you or on your behalf that identifies the amount of mobilization or demobilization time billed, the amount of mobilization or demobilization time paid, and supports the reasonableness of these hours and costs incurred to respond to the named storms and the related restoration work.
- A. Tampa Electric does not categorize time sheet data in specific travel or work types. Each travel day that is invoiced is cross checked against submitted time sheets and against approved rosters. Time sheets are submitted for the entire trip without detailed segmentation past the pay scale of straight time, overtime, or double time. Performing an analysis as described above would only be possible if there was a major process change for the Company around the designation of work hours.

9

## **TECO's Response to OPC's Second Set of Interrogatories No. 29**

**29.** Based on the results of the examination procedures conducted, were any errors or instances of noncompliance identified? If so, identify the total number of errors or instances of noncompliance in relation to the sample size, and for each error or instance of noncompliance, provide the transaction amount, the error amount, and the details surrounding the error or instance of noncompliance.

**A.** The Supplementary Information, as reflected on page 8 of the examination report, quantifies management's five adjustments performed between the original filing and the final support provided to PwC for the purpose of their procedures. As noted in PwC's examination report, there were zero uncorrected errors or instances of noncompliance identified.

PwC sampled the population by vendor balance. For each vendor sampled, PwC obtained any and all invoices supporting the sampled vendor balance. PwC performed target testing by sampling all vendors with balances above \$100,000. This resulted in 85 vendors, which equates to a total balance of \$108.3 million sampled in this population. Therefore, PwC covered most of the transactions out of the total \$121 million in storm restoration costs.



10

**TECO's Response to OPC's Third Set of  
Interrogatories No. 30-31**

**(Including all attachments)**

- 30.** Please provide, in searchable excel format, a list by named storm and by vendor, of all invoices and dollar amounts billed.
- A.** Please see the Excel electronic file "(BS 2) DR 12.xlsx".

Note: Storm Alberto and Nestor are not represented in the excel file, as they did not have any charges from vendors. Their recoverable storm costs were internal labor only.

**31. Future Process Improvements.** Has the Company identified any modifications or improvements to the current processes being used for hurricane recovery efforts that would enhance recovery efforts and/or lower recovery costs in the future? If so, please provide a detailed explanation of modifications or improvements.

**A.** Please see the Excel electronic files "(BS 5) Hurricane Ian Improvement Plan.xlsx" and "(BS 6) Hurricane Idalia Improvement Plan.xlsx". The first file represents lessons learned and improvements implemented from Hurricane Ian. The second file represents lessons learned and improvements that are in progress from Hurricane Idalia, with a goal to complete before the 2024 storm season.

In addition to these documented improvement files, the listing below identifies some of the specific major improvements that have enhanced recovery efforts and/or lowered costs to customers.

- Implemented Helms-Briscoe's support for lodging procurement and tracking.
- Initiated process to anticipate and mitigate storm surge damage by working with Tampa Electric's weather partners.
- Adjusted to a Base Camp staging site model.
- Adjusted procedures to eliminate one-day delay before starting restoration.
- Reduced the transition time from DCC control to service area control by implementing multiple process changes. Reducing transition time results in less down time for field personnel and faster restoration of service.
- Improved the locked-out circuit isolation process (cut-and-clear) by creating a mobile app to get faster updates from the field and for easier tracking of work.
- Improved the detection of outages by having street lights turned on as soon as restoration begins.
- Implemented multiple process changes to eliminate confusion and miscommunication between the Distribution Control Center and Service Area Restoration teams.
- Added step to use abnormal switching logs in ADMS to communicate circuit reconfigurations done overnight by DCC to the service area restoration team.
- Added steps to reduce the safety risk to field personnel while performing circuit isolation work (opening terminal pole switch; adding "men at work" pole wrap, etc).
- Added more Distribution System Operators and assign two per affected service area. This eliminated the need to train personnel who were not familiar with ADMS/CAD in updating ADMS when field restoration is complete. The result is

quicker update of customer outage counts and more accurate ETRs reflected in the outage map (customer facing).

- Holding a smaller contingent of foreign crews longer on the back of end restoration (transition from full to partial ICS) to quickly restore the remaining small pockets of outages (secondary, service, etc).
- Specific terms and conditions have been added to the rate schedule template that is provided to and completed by the foreign companies. In addition, a "Storm Restoration Documentation and Other Requirements" document and an initial email that outlines requirements are provided to each foreign company when they are secured. These measures ensure invoiced costs are fair and meet the requirements of the Storm Cost Settlement Agreement.
- Tampa Electric now collects storm rate schedules prior to storm season (59 schedules to date) that identify agreed-upon rates with the foreign contractor. These schedules are ranked from lowest cost to highest, and if Tampa Electric directly secures foreign contractors, the list is contacted in order. If a foreign contractor is assigned to Tampa Electric by the SEE, the list is used to determine which companies may be released from restoration first.
- During and after restoration, the Resource Management team updates a "Tracker" file that documents contacts, headcounts, dates, and other pertinent information by foreign company so that Tampa Electric is ensured that all required information needed for proper billing has been collected.

A F F I D A V I T

E5081

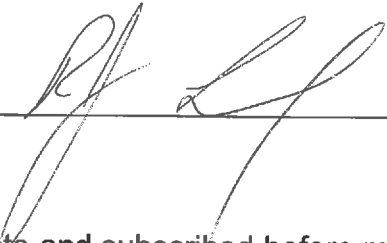
ADMITTED

STATE OF FLORIDA )

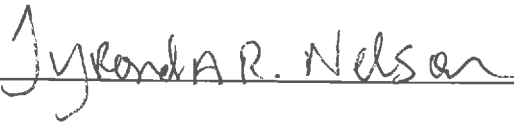
COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared Richard Latta, who deposed and said that he is Utility Controller, Finance Utility Accounting, Tampa Electric Company, and in Tampa Electric Company's response to OPC's 3<sup>rd</sup> Interrogatories No. 30, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

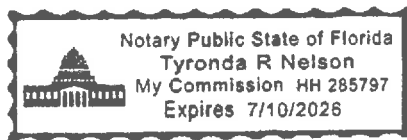
Dated at Tampa, Florida this 17 day of January, 2024.

  
\_\_\_\_\_

Sworn to and subscribed before me this 17 day of January, 2024.

  
\_\_\_\_\_

My Commission expires \_\_\_\_\_



E87

ADMITTED  
STATE OF FLORIDA )  
COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared Chip Whitworth, who deposed and said that he is Vice President, Electric Delivery, Tampa Electric Company, and in Tampa Electric Company's response to OPC's 3<sup>rd</sup> Interrogatories No. 31, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 17 day of January, 2024.

*Chip Whitworth*

Sworn to and subscribed before me this 17 day of January, 2024.

*Rebecca Lynn Maier*

My Commission expires 03/25/2027



# 11

## **TECO's Response to OPC's Third Request for Production of Documents Nos. 38-40, 42, and 43**

**(Including attachment to POD No. 42)**

- 38. Line Contractor Storm Cost Support.** Please provide, for the named storms, a copy of each of the contracts with the line contractors for the invoices billed in searchable format.

**A.** Please see the accompanying Excel files:

(BS 2) 02 -Contractor Storm Rates-MasTec North America.xlsx  
(BS 3) 1-Contractor Storm Rates.Great Southwestern Construction.xlsx  
(BS 4) 10-Contractor Storm Rates.Pike Electric (off-system).xlsx  
(BS 5) 12-Contractor Storm Rates.Imperium.2023 not agreed.xlsx  
(BS 6) 13-Contractor Storm Rates.Linetec.xlsx  
(BS 7) 19-Contractor Storm Rates.Bright Star Solutions.xlsx  
(BS 8) 20-Contractor Storm Rates.Haugland Energy.Southeast.xlsx  
(BS 9) 22-Contractor Storm Rates.5 Star Electric.xlsx  
(BS 10) 25-Contractor Storm Rates.Primoris.xlsx  
(BS 11) 27-Contractor Storm Rates.Henkels & McCoy.xlsx  
(BS 12) 3-Contractor Storm Rates.Chain Electric.xlsx  
(BS 13) 30-Contractor Storm Rates.OPI (Orbital).xlsx  
(BS 14) 32-Contractor Storm Rates\_Template Elecnor Utility Services.xlsx  
(BS 15) 33-Contractor Storm Rates.Davis H Elliot.xlsx  
(BS 16) 34-Contractor Storm Rates.AMPP Construction.xlsx  
(BS 17) 35-Contractor Storm Rates.Bobcat Electrical.2023.xlsx  
(BS 18) 36 -Contractor Storm Rates.Tempest Energy.Union.xlsx  
(BS 19) 37-Contractor Storm Rates.MJ Electric.xlsx  
(BS 20) 38-Contractor Storm Rates.Robert Henry Corporation.2023.xlsx  
(BS 21) 39-Contractor Storm Rates.PMI Energy.xlsx  
(BS 22) 4-Contractor Storm Rates.Shelton Electric.xlsx  
(BS 23) 41-Contractor Storm Rates.I.B. Abel Inc.xlsx  
(BS 24) 49-Contractor Storm Rates.JF Electric.xlsx  
(BS 25) 52-Contractor Storm Rates.Intren.xlsx  
(BS 26) 53-Contractor Storm Rates.Bird Electric.xlsx  
(BS 27) 7-Contractor Storm Rates.Cardinal Power Group.xlsx  
(BS 28) 8-Contractor Storm Rates.Tempest Energy.Non Union.xlsx  
(BS 29) 9-Contractor Storm Rates.Sol Powerlines.xlsx  
(BS 30) 9-Contractor Storm Rates.Team Fishel off system.xlsx  
(BS 31) CSR & Mid-Con 2022 Non Union TECO Rate 9.24.22.xlsx

These files have the rate schedules (that include terms & conditions) for those foreign line contractors that supported Tampa Electric for storm restoration.



**39. Vegetation Line Contractor Storm Cost Support.** Please provide, for the named storms, a copy of all the contracts with the vegetation line contractors for the invoices billed in searchable format.

**A.** Please see attached and the accompanying Excel files.

- 40. Employee Expenses.** Please provide, for the named storms, all invoices for charges over \$1,000 in searchable format.
- A.** Tampa Electric did not recover any employee expenses. The only charges from purchasing cards were used to pay for services, lodging, and other necessities for contractors (i.e. Logistics).

- 42. Storm Costs.** Please provide, in unlocked and searchable format, for the named storms, all reviews of storm costs performed by you or for you to determine whether charges were appropriate, reasonable, and in compliance with contract.
- A.** Please see Excel file titled "(BS 216) Storm\_Testimony Exhibits POD 42.xlsx" for the detail transaction file containing all reviewed transactions. Transactions were reviewed to determine whether charges were appropriate, reasonable, and in compliance with the contract, our storm settlement agreement, and the F.A.C. 25-6.0143. All subsequent journal entries to move charges to the reserve were reviewed and approved in accordance with our journal entry policy.

- 43. Exception Reports.** Please provide, for all named storms, a copy of all completed exception reports or forms to the company's hurricane recovery policies or procedures by vendor.
- A.** Tampa Electric does not have a formalized exception report for each item invoiced by foreign companies. Each exception is vetted and is typically resolved through email communication with the foreign company contact. For example, if a foreign crew invoiced 16 hours on a travel day rather than the stated 14-hour travel day standard, a communication is made to the foreign company to explain the additional hours for the exception to be approved.

ADMITTED

12

## **TECO's Response to OPC's Fourth Set of Interrogatories Nos. 32-33**

- 32. Line, Vegetation, and Vendor Contracts.** Please explain the contracting process that TECO used to contract for line, vegetation, and logistic contractors prior to any storm event.

**A. Foreign Crews**

Section I.A of the company's 2019 Storm Cost Settlement Agreement required the company to make a good-faith effort to contract with and establish major terms and conditions with foreign contractors prior to storm events.

Tampa Electric's initial approach to compliance with Section I.A was to enter into 11 separate storm agreements with foreign line crews that the company could directly secure. These agreements were executed in April and May of 2020 and expired in early 2023.

Tampa Electric seeks foreign crew assistance through SEE; however, the company does not know which specific company crews will be assigned to Tampa Electric in advance. Similarly, when SEE resources are insufficient, Tampa Electric will directly secure resources from other partnering utilities or contractors. In both instances, the company cannot always execute contracts in advance with SEE-assigned or directly-secured resources.

As a result, Tampa Electric now uses three methods to ensure compliance with the settlement. These apply regardless of whether the crew is secured directly or through SEE.

First, the company sends each company a Storm Restoration Documentation and Other Requirements Document before they deploy regardless of whether they are secured directly or through SEE.

Second, the company developed a standard rate template that may be completed in advance by companies that are interested in supporting Tampa Electric storm restoration efforts. These documents were previously produced in response to OPC's First Request for Production of Documents No. 7. Tampa Electric currently has 59 of these rate schedules from foreign contractors on file. If any of these companies are selected to support Tampa Electric, whether by SEE assignment or directly secured, this schedule is provided back to the foreign contractor before they deploy, to ensure agreement. If a contractor that is assigned by the SEE to Tampa Electric or that is directly secured does not have an existing rate schedule on file, the template is provided at that time for their completion.

Finally, Tampa Electric sends a standard email (along with attached documents) that reiterates several of the necessary requirements to each foreign crew before they deploy.

### **Logistics Contractors**

Tampa Electric's logistics contractors are not assigned by SEE. As a result, the company has contracts with these vendors that are reviewed annually and updated as needed.

**33. Line, Vegetation, and Vendor Contracts.** Did TECO contract for any contractors prior to the storm? If so, please provide a list of those contractors.

**A.** For foreign line contractors, Tampa Electric considers the storm rate schedule that includes terms and conditions as a binding agreement between the parties. The template was provided in response to OPC's First Request for Production of Documents No. 7. Please find below a listing of the existing 59 rate agreements with foreign line contractors. The names identified in bold text supported Tampa Electric for Storm Ian.

**Great Southwestern Construction**

Southern Electric

**Chain Electric**

**Shelton Electric**

Bowlin Group

Irby Construction Company

**Cardinal Power Group**

**Tempest Energy (Non-union)**

**Sol Powerlines**

**Pike Electric (off-system)**

Powertown (off-system)

**Imperium Utility Services**

**LINETEC Services**

MP Technologies

**Collective Strategic Resources**

**Mastec (Non-union)**

MidCon Storm Services (Non-union)

Ferreira Power South

**Bright Star Solutions**

**Haugland Energy, Southeast**

**Region**

**Team Fishel (off system)**

**5 Star Electric**

LE Myers, Florida

Center Phase Energy

**Primoris T&D Services**

Utility Lines Construction Services

C&C Power

North Houston Pole Line

CW Wright

**OPI Company (Orbital)**

Utility Power Company (Non-union)

Service Electric

**Davis H Elliot**

**AMPP Construction**

**Bobcat Electrical**

**Tempest Energy (Union)**

**MJ Electric**

**Robert Henry Corporation**

**PMI Energy**

Line Pro Energy

**I.B. Abel**

SPE Group

Edison Power

Riggs Distler

One Source Power

Utility Power Company (Union)

**Henkels & McCoy**

Michels Power

**JF Electric**

KR Utilities

Danella Power Services

**INTREN, LLC**

**Bird Electric**

Northline Utilities

**Elecnor Energy Services**

Mastec (Union)

Valiant Energy Service

Carr & Duff

MidCon Storm Services (Union)



A F F I D A V I T

E5617

ADMITTED

STATE OF FLORIDA )

COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared Chip Whitworth who deposed and said that he is Vice President, Electric Delivery, Tampa Electric Company, and in Tampa Electric Company's response to OPC's 4<sup>th</sup> Set of Interrogatories (Nos. 32-33), he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

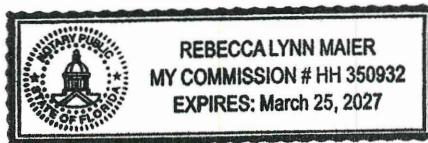
Dated at Tampa, Florida this 4 day of March 2024.

*Chip Whitworth*

Sworn to and subscribed before me this 4 day of March 2024.

*Rebecca Lynn Maier*  
*Rebecca Lynn Maier*

My Commission expires 03/25/2027



E99

13

## **TECO's Response to Staff's First Set of Interrogatories Nos. 1-2**

Please refer to the direct testimony of witness Whitworth, exhibit CSW-1 and TECO's Supplemental Petition filed on August 16, 2023, for the following questions.

1. Please explain why the recoverable amount shown on exhibit CSW-1 for Hurricane Ian is \$257,418 more than the amount presented in TECO's supplemental petition.
- A. Exhibit CSW-1 was higher than the amount presented in Tampa Electric's Supplemental Petition filed on August 16, 2023 due to the difference in accrued costs for foreign crews compared to actual costs for invoices paid. Tampa Electric has been accruing the recoverable storm costs related to Hurricane Ian since September 2022. Tampa Electric has continued to reduce the accrual amount and replace those costs with the actual amount paid to the foreign crews. Additionally, Tampa Electric is recognizing interest income on the deferred recovery balance. As the recoverable figure shifts, the associated interest income shifts, resulting in the higher amount listed in Exhibit CSW-1.

2. Please explain why the recoverable amount shown on exhibit CSW-1 for Hurricane Nicole is \$11,560 more than the amount presented in TECO's supplemental petition.
- A. Tampa Electric received an additional invoice, totaling \$11,560, for a native crew related to Storm Nicole that was not previously included in the recoverable amount. This invoice was received after the August 16<sup>th</sup> filing.

ADMITTED

STATE OF FLORIDA )

COUNTY OF HILLSBOROUGH )

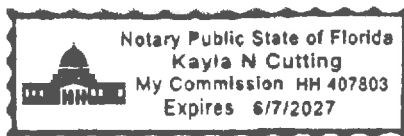
Before me the undersigned authority personally appeared M. Ashley Sizemore who deposed and said that she is Director, Rates, Tampa Electric Company, and in Tampa Electric Company's response to Staff's 1<sup>st</sup> Set of Interrogatories (Nos. 1 - 2 ), she prepared or assisted with the responses to these interrogatories to the best of her information and belief.

Dated at Tampa, Florida this 16<sup>th</sup> day of November 2023.

M. Ashley Sizemore

Sworn to and subscribed before me this 16<sup>th</sup> day of November 2023.

Kayla N Cutting



My Commission expires \_\_\_\_\_

14

**TECO's Response to Staff's Second Set of  
Interrogatories No. 3-6**

**(Including all attachments)**

Please refer to the direct testimony of Witness Latta, exhibit RJL-1, for the following question.

3. Please use the template below to provide all of the Utility's requested storm costs by function associated with Tropical Storm Alberto, Hurricane Dorian, Tropical Storm Nestor, Tropical Storm Eta, Hurricane Elsa, Hurricane Ian and Hurricane Nicole. Please be sure to include any storm cost categories that were used, but not listed below.

Storm Name	ESTIMATED STORM COSTS BY FUNCTION				
Storm Restoration Costs	Generation	Transmission	Distribution	Other	Total
Regular Payroll and Related Costs					
Overtime Payroll and Related Costs					
Contractors					
Line Clearing					
Vehicle and Fuel					
Materials and Supplies					
Logistics					
Other					
Total Storm Related Restoration Costs					
LESS: Capitalizable Costs					
LESS: Third Party Reimbursement and Insurance Proceeds					
LESS: ICCA Adjustments					
Total Incremental Storm Costs					
Jurisdictional Factor					
Recoverable Storm Costs					

- A. Please see the electronic Excel file included on the provided USB.

Please refer to the direct testimony of Witness Whitworth for the following questions.

4. Please refer to page 17, lines 24 through 25, page 18, lines 1 through 9, and page 20, lines 9 through 10. Since Tropical Storm Alberto made landfall in 2018, which was before the 2019 Settlement Agreement, please provide a description of the policies and procedures used to review, approve, and process storm costs associated with this storm.
  - a. Tampa Electric did not activate ICS for Tropical Storm Alberto and its impact on our service territory was minimal. The existing ICS related policies and procedures were unnecessary for this storm. As referenced by Witness Whitworth, the only costs submitted for reimbursement were overtime related to internal crews. This information was collected by providing a specified storm "charge number" to be used on crew member time sheets and entered by Administrators into Tampa Electric's work management system.



**5.** Please refer to page 17, lines 24 through 25, page 18, lines 1 through 9, and page 21, lines 6 through 24.

- a. Were the Process Improvements implemented before Hurricane Dorian made landfall?
- b. If not, please provide a description of the policies and procedures used to review, approve, and process storm costs associated with this storm.

**A.**

- a. Yes. The process improvements were implemented before Hurricane Dorian made landfall.
- b. N/A.

**6.** Please refer to page 17, lines 24 through 25, page 18, lines 1 through 9, and page 23, lines 4 through 10.

- a. Were the Process Improvements implemented before Tropical Storm Nestor made landfall?
- b. If not, please provide a description of the policies and procedures used to review, approve, and process storm costs associated with this storm.

**A.**

- a. Since ICS was not initiated for Tropical Storm Nestor, given its minimal impact on Tampa Electric service territory, most of the requirements from the 2019 Settlement Agreement were not required for this storm.
- b. As referenced by Witness Whitworth, the only costs submitted for reimbursement were overtime related to internal crews. This information was collected by providing a specified storm "charge number" to be used on crew member time sheets and entered by Administrators into Tampa Electric's work management system.

**A F F I D A V I T**

E5627

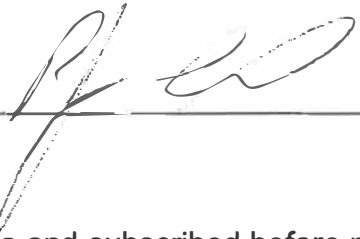
ADMITTED

STATE OF FLORIDA )

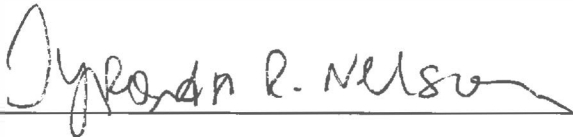
COUNTY OF HILLSBOROUGH )

Before me the undersigned authority personally appeared, Richard Latta who deposed and said that he is Utility Controller, Finance Utility Accounting, Tampa Electric Company, and in Tampa Electric Company's response to Staff's 2<sup>nd</sup> Interrogatories No. 3, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

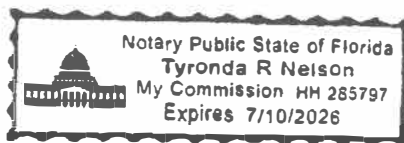
Dated at Tampa, Florida this 17 day of January, 2024.

  
\_\_\_\_\_

Sworn to and subscribed before me this 17 day of January, 2024.

  
\_\_\_\_\_

My Commission expires \_\_\_\_\_



E109

FPSC EXH No. 14  
04/30/2024

# A F F I D A V I T

E5628

ADMITTED  
STATE OF FLORIDA )  
COUNTY OF HILLSBOROUGH )

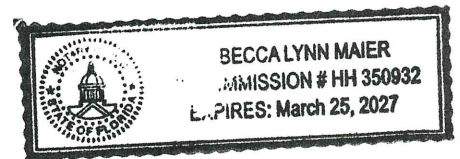
Before me the undersigned authority personally appeared Chip Whitworth, who deposed and said that he is Vice President, Electric Delivery, Tampa Electric Company, and in Tampa Electric Company's response to Staff's 2<sup>nd</sup> Interrogatories Nos. 4-6, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 17 day of January, 2024.

*Chip Whitworth*

Sworn to and subscribed before me this 17 day of January, 2024.

*Rebecca Lynn Maier*



My Commission expires 03/25/2027



E110