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January 12, 2024

VIA: ELECTRONIC FILING

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

Re: Tampa Electric Company's Annual Depreciation Status Report for the Year Ended
December 31, 2022
Dkt. 20230000-OT (Undocketed)

Dear Mr. Teitzman:

Attached for filing in the above docket is Tampa Electric Company's Response to Staff's
First Data Request (Nos. 1-8), propounded on December 12, 2023.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Attachment

cc: Jenny Wu (FPSC, Senior Analyst, Div. of Economics)
TECO Regulatory Team

**TAMPA ELECTRIC COMPANY
 UNDOCKETED: 2022 ADSR
 STAFF'S FIRST DATA REQUEST
 REQUEST NO. 1
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1. Please refer to TECO's response to Staff's First Data Request, that was filed on February 23, 2023, regarding the Company's 2021 ADSR for the following questions, as the answers to these questions would impact staff's review of the 2022 ADSR:
 - a. In its responses to questions Nos. 1, 3, 8, 10 and 11, TECO explained that the questioned Adjustments or Transfers on the reserve side are due to the implementation of the "Clean Energy Transmission Mechanism," or CETM, associated with Order No. PSC-2018-0110-PAA-EI. However, this Order, attached herein, pertains to TECO's "Petition for approval of conservation street and outdoor lighting conversion program," and does not reference the CETM. Please explain in detail the 2021 reserve side Adjustments or Transfers in the following accounts associated with the implementation of the CETM: the majority of the Big Bend Power Station-related accounts, distribution Accounts 35200 and 37000, and general Account 39000.
 - b. Referring to TECO's response to question No. 1, please elaborate on the statement "[t]he corresponding transaction on the Plant side is on the Retirement column."
 - c. Please provide updated responses, if applicable, to Staff's First Data Request regarding TECO's 2021 ADSR, Nos. 1, 3, 8, 10 and 11, filed on February 23, 2023.
- A.** a. In TECO's 2021 responses inadvertently provided the incorrect Order number. The CETM Order No. PSC-2021-0423-S-EI. Bates stamp page 83 is the \$517.679 (\$ Millions) Net Book Value reference to CETM for the early shutdown recovery of the Big Bend Units 1,2,3 and AMR Meters. The early shutdown asset costs are retired on B-7 and seen on B-9 as retirements, where the Net Book Value is being adjusted out of the reserve. See below chart for the activities in question.

CETM Net Book Value Adjustment	Amount	2021 ADSR
Big Bend Units 1,2,3	476,194,578	Question 1
Account 35200 Big Bend Units 1,2,3	1,074	Question 3
Account 37000 AMR Meters	36,146,871	Question 8
Account 39000 Big Bend Units 1,2,3	12,985	Question 10
Account 35300 Big Bend Units 1,2,3	5,323,985	Not requested
CETM Net Book Value Adjustment	517,679,493	Question 11

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- b. Please see response a. above.
- c. Please see response a. above.

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2. Please refer to Table 1 for the questions below.
 - a. There appears to be a larger volume of accounts incurring Adjustments or Transfers for the period ending December 31, 2022. Please explain why.
 - b. Referring to Accounts 31440 and 35300, please explain why there is a positive amount of Adjustments or Transfers recorded on the plant side, but there is a negative amount of Adjustments or Transfers recorded on the reserve side for each of these two accounts.
 - c. Referring to Accounts 31143, 31443 and 36500, please explain why there is a negative amount of Adjustments or Transfers recorded on the plant side, but there is a positive amount of Adjustments or Transfers recorded on the reserve side for each of these three accounts.
 - d. For Accounts 31540, 31142, 31442, 31543, and 10803, please explain why there is an amount recorded under Adjustments or Transfers on the reserve side, but there is no amount recorded under Adjustments or Transfers on the plant side for each of these four accounts.
 - e. For Accounts 10110, 10112 and 10200, please explain why there is an amount recorded for Adjustments or Transfers on the plant side, but there is no amount recorded for Adjustments or Transfers on the reserve side for each of these three accounts.
 - f. Please explain the reason and cause for the significant amount of plant recorded as Adjustments or Transfers in each of these accounts: Accounts 31140, 31441, 31145, 31245, 31146, 31246, 34343, 34199, 36200, and 39000. Please also identify the source (or destination) account(s) from (or to) which the amount of plant was transferred, if applicable, for each of these accounts.

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Table 1: Adjustments or Transfers Reported in TECO's 2022 ADSR			Schedule B-7	Schedule B-9
			Plant	Reserve
Line No.	Account No.	Account/Sub-account Title	Adjustments or Transfers	Adjustments or Transfers
PRODUCTION				
BIG BEND COMMON				
1	31140	Structures and Improvements	12,519,772	896,734
2	31240	Boiler Plant Equipment	2,481,755	151,584
3	31440	Turbogenerator Units	235,857	(13,219)
4	31540	Accessory Electric Equipment	-	242,829
BIG BEND UNIT 1				
5	31141	Structures and Improvements	(2,290,549)	(1,464,176)
6	31241	Boiler Plant Equipment	(946,455)	(596,425)
7	31441	Turbogenerator Units	(21,935,698)	(8,053,423)
8	31541	Accessory Electric Equipment	(241,507)	(153,141)
9	31641	Misc. Power Plant Equipment	(308,526)	(235,311)
BIG BEND UNIT 2				
10	31142	Structures and Improvements	-	253
11	31242	Boiler Plant Equipment	(1,689,449)	(113,469)
12	31442	Turbogenerator Units	-	11,214
BIG BEND UNIT 3				
13	31143	Structures and Improvements	(16,407)	1,543
14	31243	Boiler Plant Equipment	(792,306)	(38,115)
15	31443	Turbogenerator Units	(235,857)	2,004
16	31543	Accessory Electric Equipment	-	(242,829)
BIG BEND UNIT 3 & 4 FGD				
17	31145	Structures and Improvements	7,556,259	4,557,876
18	31245	Boiler Plant Equipment	16,476,976	7,178,282
19	31545	Accessory Electric Equipment	312,010	214,826
20	31645	Misc. Power Plant Equipment	1,021,934	642,038
BIG BEND UNIT 1 & 2 FGD				
21	31146	Structures and Improvements	(7,275,792)	(4,504,355)
22	31246	Boiler Plant Equipment	(16,476,976)	(7,178,282)
23	31546	Accessory Electric Equipment	(312,010)	(214,826)
24	31646	Misc. Power Plant Equipment	(1,021,934)	(642,038)
BIG BEND UNIT 1 SCR				
25	31151	Structures and Improvements	(172,082)	(86,867)
26	31251	Boiler Plant Equipment	(7,714,334)	(4,290,108)
27	31551	Accessory Electric Equipment	(4,832,031)	(2,821,515)
BIG BEND UNIT 4 SCR				
28	31154	Structures and Improvements	172,082	86,867
29	31254	Boiler Plant Equipment	7,714,334	4,290,108
30	31554	Accessory Electric Equipment	4,832,031	2,821,515
BIG BEND NEW STEAM TURBINE 1				
31	34143	Structures and Improvements	2,290,549	1,464,176
32	34243	Fuel Holders, Producers and Accessories	3,108,433	1,491,580
33	34343	Prime Movers	19,882,235	7,235,546
34	34543	Accessory Electric Equipment	132,992	75,864
35	34643	Misc. Power Plant Equipment	308,526	235,311

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			Schedule B-7 Plant	Schedule B-9 Reserve
Line No.	Account No.	Account/Sub-account Title	Adjustments or Transfers	Adjustments or Transfers
		POLK COMMON		
36	34180	Structures and Improvements	193,280	21,152
37	34580	Accessory Electric Equipment	432,080	171,032
		BAYSIDE COMMON		
38	34130	Structures and Improvements	736,452	80,565
		SOLAR SITES		
39	34199	Structures and Improvements	11,569,762	274,321
		TRANSMISSION PLANT		
40	35200	Structures and Improvements	2,934,795	91,666
41	35300	Station Equipment	2,130,124	(13,181)
42	35500	Poles & Fixtures	(8,919)	(84)
43	35600	Overhead Conductors & Devices	(5,683)	(24)
		DISTRIBUTION PLANT		
44	36100	Structures and Improvements	844,821	39,637
45	36200	Station Equipment	(5,909,739)	(118,080)
46	36400	Poles, Towers & Fixtures	(343,708)	(5,090)
47	36500	Overhead Conductors & Devices	(135,834)	1,563
48	36600	Underground Conduit	940,728	8,842
49	36700	Underground Conductors & Devices	998,572	17,072
50	36800	Line Transformers	(352,658)	(12,114)
51	36900	Overhead Services	(906,868)	(10,320)
52	36902	Underground Services	(316,192)	(377)
53	37000	Meters - Analog & AMR	(14,613)	(294)
54	37300	Street Lighting & Signal Systems	59,771	4,110,315
55	37302	Street Lighting - LS2	1,225,174	137,916
		GENERAL PLANT		
56	39000	Structures and Improvements	(25,283,327)	(1,328,132)
57	39102	Computer Equipment - AMORT	(432,080)	(171,032)
58	39725	Communication Equipment- Fiber	111,878	1,355
		LEASE NON-DEPRECIABLE		
59	10110	Right of Use Asset-Capital Lease	(330,576)	-
60	10112	Right of Use Asset-Operating Lease	(1,714,240)	-
61	10200	Electric Plant Purchased or Sold	(1,113,520)	-
62	10803	Fossil Dismantling - Steam	-	3,585,249

- A.**
- a. The nature and cause for the adjustment is to correct the Distribution and Transmission function Plant account usage.
 - b.
 - There was \$5,821,779 transferred from Account 36200 – Station Equipment to Account 36500 Overhead Conductors and Devices – Distr.

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- There was \$2,921,682 transferred to Account 35200 – Structures & Improvements from Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$769,973 transferred to Account 36200 Station Equipment from Account 36500 Overhead Conductors and Devices – Distr.
 - The negative amount of transfer on the reserve side is the corresponding reserve transfer related to the Plant transfer.
- c. The nature and cause for the negative adjustment is to correct the Plant and reserve balances for accounts 311,314 and 365.
- There was \$4,633 transferred from Account 35600 OH Conductors and Devices – Trans to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$112,999 transferred from Account 36400 Poles, Towers & Fixtures – Distr. to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$165,314 transferred from Account 36800 Line Transformers – Distr. to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$11,224 transferred from Account 36900 Overhead Services Distr. – Distr. to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$6,701 transferred to Account 36600 Underground Conduit – Distr. from Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$331,050 transferred to Account 36800 Line Transformers from Account 36500 Overhead Conductors and Devices – Distr.

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- There was \$92,253 transferred to Account 36900 Overhead Services from Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$16,407 transferred to Account 31140 BB Common Structures and Improvements from Account 31143 BB Unit 3 Structures and Improvements.
 - There was \$235,857 transferred to Account 31140 BB Common Turbogenerator Units from Account 31443 BB Unit 3 Turbogenerator Units.
 - The positive amount of transfer on the reserve side is the corresponding reserve transfer related to the Plant transfer.
- d. The nature and cause for the adjustment is to correct the reserve balances for accounts 311,314,315 and 108.
- There was \$11,224 transferred from Account 36900 Overhead Services Distr. – Distr. to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$165,314 transferred from Account 36800 Line Transformers to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$112,999 transferred from Account 36400 Poles, Towers and Fixtures to Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$6,701 transferred to Account 36600 Underground Conduit – Distr. from Account 36500 Overhead Conductors and Devices – Distr.
 - There was \$331,050 transferred to Account 36800 Line Transformers from Account 36500 Overhead Conductors and Devices – Distr.

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- There was \$92,053 transferred to Account 36900 Overhead Services from Account 36500 Overhead Conductors and Devices – Distr.

The positive amount of transfer on the reserve side is the corresponding reserve transfer related to the Plant transfer.

- There was \$242,829 transferred to Account 31540 BB Common Accessory Electric Equipment from Account 31543 BB Unit 3 Accessory Electric Equipment.
- There was \$11,214 transferred to Account 31440 BB Common Turbogenerator Units from Account 31442 BB Unit 2 Turbogenerator Units.
- There was \$2,004 transferred to Account 31440 BB Common Turbogenerator Units from Account 31443 BB Unit 3 Turbogenerator Units.
- There was \$253 transferred to Account 31140 BB Common Structures and Improvements from Account 31142 BB Unit 2 Structures and Improvements.

- e. The nature and cause for the adjustment in Account 10200 is related to the Lightning plant acquisition under Tampa Electric's LS2 rate schedule, please refer to response 3.

The nature and cause for the adjustment in Account 10110 and 10112 is related to Lease Non-Depreciable Plant.

- f. Please see responses a-c. above.

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- 3.** Referring to Schedule B-7, page 8, please explain why the total amount of Adjustments or Transfers for the depreciable plant for 2022 net to \$1,251,647 rather than zero.
 - A.** While transfers within the 300 plant accounts would result in a net zero balance within this column, adjustments may occur outside of the 300 plant accounts. The balance in the Transfer/ Adjustment column is related to the acquisition of Lightning system under Tampa Electric's LS2 rate schedule, recorded in Account 10200 Electric Plant Purchase or Sold.

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4. Referring to Schedule B-9, page 8, please explain why the total amount of Adjustments or Transfers for the depreciable reserve for 2022 net to \$4,248,761 rather than zero.

A. While transfers within the 300 plant accounts would result in a net zero balance within this column, adjustments may occur outside of the 300 plant accounts.

There was an adjustment of \$4,110,634 in Account 373.00 AMI Meters related to the LED program reserve treatment for Energy Conservation Cost Recovery. Please refer to Order No. PSC-2018-0110-PAA-EI Page 5 paragraph 2.

There was an adjustment of \$138,126 to correct the LS2 Lightning reserve balance.

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- 5.** Referring to Schedule B-7, page 1, please explain the reason for and cause of the negative \$25,113 plant addition recorded in Account 31443.
- A.** The negative \$25,113 plant addition was to correct the plant balance usage to be Account 31440 Turbogenerator- Common, during work order unitization.

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- 6.** Referring to Schedule B-7, page 8, please explain the reason for and cause of the negative \$199,552 plant addition recorded in Account 37001.
 - A.** The negative addition is a result of the timing of processing in-service, completion and true-up entries. In 2021, an estimated amount was posted to 106 resulting in an addition to Account 37001. In 2022, upon completion and transfer to 101, the addition amount was trued-up, resulting in a debit to Accounts 30315, 39000 and 39700 and a credit to Account 37001. Since the Annual Status Report only reflects addition activity in 2022, the credit was reflected as a "negative addition". The sum of the 2021 and 2022 addition activity in this account is zero.

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7. Referring to Schedule B-7, page 9, please explain the reason for and cause of the negative \$1,485 plant addition recorded in Account 37400.
- A. The negative \$1,485 plant addition is the result of an Asset Retirement Obligation annual update.

There was a \$1,485 adjustment to the FERC Account 230 ARO Liability from FERC Account 101 - 37400 ARO – Cost Distribution.

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8. As shown in Table 2 below, many accounts recorded a positive cost of removal (COR) in 2022. Please explain the nature and typical causes for these positive CORs.

Table 2: Positive Amounts of Gross of COR Reported in TECO's 2022 ADSR, Schedule B-9			
Line No.	Account No.	Account/Sub-account Title	Gross COR
PRODUCTION			
BIG BEND COMMON			
1	31240	Boiler Plant Equipment	769,965
2	31440	Turbogenerator Units	35,179
BIG BEND UNIT 1			
3	31241	Boiler Plant Equipment	3,001,570
4	31441	Turbogenerator Units	135,753
BIG BEND UNIT 2			
5	31242	Boiler Plant Equipment	2,029,024
BIG BEND UNIT 3			
6	31243	Boiler Plant Equipment	3,963,347
7	31443	Turbogenerator Units	48,070
BIG BEND UNIT 4			
8	31444	Turbogenerator Units	118,983
BIG BEND UNIT 1 & 2 FGD			
9	31246	Boiler Plant Equipment	89,144
10	31247	Big Bend Fuel Clause	10,477
BIG BEND COMBUSTION TURBINE 4			
11	34244	Fuel Holders, Producers and Accessories	401
POLK UNIT 1			
12	34281	Fuel Holders, Producers and Accessories	40,878
POLK UNIT 2			
13	34282	Fuel Holders, Producers and Accessories	2,161
14	34382	Prime Movers	48,595
POLK UNIT 4			
15	34284	Fuel Holders, Producers and Accessories	8,324
16	34384	Prime Movers	103,636
POLK UNIT 5			
17	34385	Prime Movers	15,081
POLK CCST (2-5)			
18	34286	Fuel Holders, Producers and Accessories	221,395
19	34386	Prime Movers	171,230
BAYSIDE COMBUSTION TURBINE 4			
20	34234	Fuel Holders, Producers and Accessories	2,163
21	34334	Prime Movers	10,220
BAYSIDE COMBUSTION TURBINE 5			
22	34235	Fuel Holders, Producers and Accessories	1,366
23	34335	Prime Movers	12,434

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Line No.	Account No.	Account/Sub-account Title	Gross COR
		BAYSIDE COMBUSTION TURBINE 6	
24	34236	Fuel Holders, Producers and Accessories	1,030
25	34336	Prime Movers	11,731
		SOLAR SITES	
26	34899	Energy Battery Storage Equipment	5,757
		TRANSMISSION	
27	35700	Underground Conduit	2,749
28	35800	Underground Conductors & Devices	7,363
		DISTRIBUSSION	
29	36600	Underground Conduit	171,193

- A.** Since the reserve is shown as a positive balance in the Annual Status Report, a Positive COR is an increase to the reserve and attributable to the removal of assets.