



April 19, 2024

**VIA ELECTRONIC FILING**

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

In re: Petition for Rate Increase by Tampa Electric Company

DOCKET NO. 20240026-EI

In re: Petition for approval of 2023 Depreciation and  
Dismantlement Study, by Tampa Electric Company

DOCKET NO. 20230139-EI

In re: Petition to implement 2024 Generation Base Rate  
Adjustment provisions in Paragraph 4 of the 2021 Stipulation  
and Settlement Agreement, by Tampa Electric Company


DOCKET NO. 20230090-EI

Dear Mr. Teitzman:

Attached for filing in the above docket is Tampa Electric Company's Motion for Temporary Protective Order pertaining to portions of the company's responses to the Office of Public Counsel's Second Set of Interrogatories (Nos. 50-73) and its Second Request for Production of Documents (Nos. 31-44), served on March 21, 2024.

Thank you for your assistance in connection with this matter.

Sincerely,



J. Jeffrey Wahlen

JJW/ne  
Attachment

cc: All parties of record (w/att.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company

DOCKET NO. 20240026-EI

In re: Petition for approval of 2023 Depreciation and Dismantlement Study, by Tampa Electric Company

DOCKET NO. 20230139-EI

In re: Petition to implement 2024 Generation Base Rate Adjustment provisions in Paragraph 4 of the 2021 Stipulation and Settlement Agreement, by Tampa Electric Company

DOCKET NO. 20230090-EI

FILED: April 19, 2024

**TAMPA ELECTRIC COMPANY'S  
MOTION FOR TEMPORARY PROTECTIVE ORDER**

Tampa Electric Company (“Tampa Electric” or the “company”), pursuant to Rule 25-22.006(6)(c), Florida Administrative Code, hereby requests that the Florida Public Service Commission (“Commission”) issue a temporary protective order exempting from Section 119.07(1), Florida Statutes (“F.S.”), certain information specified herein as requested by the Office of Public Counsel (“OPC”) through discovery, and for the protection of that information against public disclosure pending OPC’s review of it. In support of its Motion, the company states:

1. On March 21, 2024, OPC served on Tampa Electric its Second Set of Interrogatories (Nos. 50-73) and its Second Request for Production of Documents (Nos. 31-44) (“OPC’s Discovery Request”).

2. On this date, and as part of its efforts to resolve potential discovery disputes with OPC, Tampa Electric will provide to OPC by email a fourth Excel file as part of its informal, preliminary answer to Interrogatory No. 61 and informal, preliminary response to Request for Production of Documents No. 37 (“Preliminary Answer and Response”). The company believes that all or portions of the Preliminary Answer and Response specified on Exhibit A constitute “proprietary

confidential business information” that is entitled to protection against public disclosure pursuant to Section 366.093, F.S.

3. Proprietary confidential business information includes but is not limited to: (a) trade secrets; (b) internal auditing controls and reports of internal auditors; (c) security measures, systems, or procedures; (d) information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms; (e) information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information; and (f) employee personnel information unrelated to compensation, duties, qualifications, or responsibilities. §366.093(3)(a)-(f), F.S. The confidential information that is the subject of this Motion falls within one or more of these statutory categories and, thus, constitutes proprietary confidential business information.

4. Exhibit A identifies OPC’s discovery requests to which the company’s Preliminary Answer and Response is considered confidential.

5. Public disclosure of the Preliminary Answer and Response would adversely affect the economic interests of Tampa Electric and its customers.

6. Rule 25-22.006, Florida Administrative Code, provides for protection of this type of information when a utility allows OPC to inspect or take possession of such information in the course of discovery. Subsection (6)(c) of this rule states:

(c) When a utility or other person agrees to allow Public Counsel to inspect or take possession of utility information for the purpose of determining what information is to be used in a proceeding before the Commission, the utility may request a temporary protective order exempting the information from Section 119.07(1), F.S. If the information is to be used in a proceeding before the Commission, then the utility must file a specific request for a protective order under paragraph (a) above. If the

information is not to be used in a proceeding before the Commission, then Public Counsel shall return the information to the utility in accordance with the record retention requirements of the Department of State.

7. Tampa Electric requests a temporary protective order to allow OPC access to Tampa Electric's confidential information in the Preliminary Answer and Response to be emailed to OPC on today's date while protecting the economic interests of Tampa Electric and its customers from the harm that would result from public disclosure of the above-referenced confidential information.

8. Tampa Electric will post its Final Answer and Response to Interrogatory No. 61 and Request for Production of Documents No. 37 on the Consumer Party SharePoint site and provide the same information to the FPSC on a USB, and at that time will file a Notice of Intent to Request Confidential Classification or a Request for Confidential Classification covering its Final Answer and Response and the material listed in Exhibit A of this Motion.

9. Tampa Electric maintains the identified information in a confidential form and has not disclosed it publicly.

WHEREFORE, Tampa Electric requests that the Commission issue a Temporary Protective Order allowing it to provide OPC with the confidential information described above while maintaining the confidential nature of that information.

DATED this 19<sup>th</sup> day of April 2024.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

## EXHIBIT A

This Motion for Temporary Protective Order Covers portions of a fourth Excel file that constitute proprietary confidential business information and that reflect the company's informal and preliminary answer and response to the following interrogatory and request for production of documents, respectively:

### OPC's 2<sup>nd</sup> Set of Interrogatories (Nos. 50-73)

#### 61. Top Down Allocation of Affiliate Costs to TECO

Please address the following regarding the allocation of Emera and affiliate expenses and capitalized costs to TECO for the calendar years 2019 to 2023 (and estimated amounts for 2024 and this rate case proceeding) using a top down approach (starting with Emera/parent company costs and showing the allocated costs through all intermediate companies (service companies) to the final allocation to TECO):

- a. First, using a working Excel spreadsheet if possible, please provide a side-by-side comparison for each of the calendar years 2019 to 2023 (and estimated/budgeted amounts for 2024) of the amount of Emera expenses and capital costs (provide these amounts separately) that are subject to allocation/assignment to each service company and all affiliates. Please show these separate allocated/assigned expense and capital costs by:
  - i. functional area/group (Corporate, Human Resources, Tax, Legal, etc.), and also by:
  - ii. type of expense (payroll, insurance, rent, outside services, etc.) and capital cost (each type of capital asset) included in each of the functional areas/groups in (i) above.
- b. Regarding (a) above, if possible, reconcile the amount of Emera costs subject to allocation to the actual types of Emera expenses shown at Emera consolidated Annual Reports (for periods 2019 to 2023) and explain the reasons for all differences between Emera allocated expenses and Emera expenses at the Annual Reports.
- c. Second, using a working Excel spreadsheet if possible, please provide a side-by-side comparison for each of the calendar years 2019 to 2023 (and estimated/budgeted amounts for 2024) of the amount of Emera expenses and capital costs (provide these amounts separately) allocated/assigned to each Service Company prior to allocation to each specific affiliate (and if applicable, explain why more than one Service Company is used). Please show each of the Service Company allocated/assigned expense and capital costs by:

- i. functional area/group (Corporate, Human Resources, Tax, Legal, etc.), and also by:
  - ii. type of expense (payroll, insurance, rent, outside services, etc.) and capital cost (each type of capital asset) included in each of the functional areas/groups in (i) above.
- d. Regarding (c) above, explain each type of allocation method, and provide the specific allocation factor percent (numerator divided by denominator), used to allocate each type of pooled cost (or cost by functional area/group) from Emera to each of the Service Companies. Provide all underlying calculations and supporting documentation for the numerator and denominator of each allocation factor for each of the periods 2019 to 2023 (and estimated/budgeted for 2024).
- e. Third, using a working Excel spreadsheet if possible, please provide a side-by-side comparison for each of the calendar years 2019 to 2023 (and estimated/budgeted amounts for 2024) of the amount of Service Company expenses and capital costs (provide these amounts separately) allocated/assigned to TECO and each affiliate (or provide this information for allocations directly from Emera if intermediary Service Companies are not used).
- f. Regarding (e) above, for TECO only (for actual 2019 to 2023, and estimated/budgeted 2024), show the amount of Service Company expense and capital costs allocated/assigned to TECO by detailed accounts below:
  - i. functional area/group (Corporate, Human Resources, Tax, Legal, etc.), and also by:
  - ii. type of expense (payroll, insurance, rent, outside services, etc.) and capital cost (each type of capital asset) included in each of the functional areas/groups in (i) above.
- g. Regarding (e) above, explain each type of allocation method, and provide the specific allocation factor percent (numerator divided by denominator), used to allocate each type of pooled cost (or cost by functional area/group) from the Service Companies to TECO and each affiliate. Provide all underlying calculations and supporting documentation for the numerator and denominator of each allocation factor for each of the periods 2019 to 2023 (and estimated/budgeted for 2024).
- h. Regarding (d) and (g) above, if applicable, explain why different allocation methods are used to allocate affiliate costs from Emera to the Service Companies, compared to the allocation methods used to allocate affiliate costs from the Service Companies to TECO and each affiliate.

- i. Regarding (d) and (g) above, if applicable, explain if and why the Company uses different allocation methods for allocating costs from Emera (or allocating costs from Service Companies) to regulated utilities versus unregulated operations.
- j. Explain why each of the allocation methods identified in (d) and (g) above are reasonable to use for each of the types of pooled costs (or the functional area/group costs that are subject to allocation). Explain the correlation between the numerator/denominator inputs of the allocation factors and how these act to drive each of these specific costs.
- k. For each of the periods 2019 to 2024, explain when new or revised allocation methods or allocation factors were introduced and explain why it was reasonable to make these changes to allocation methods/factors.
- l. Explain and cite to other companies that use similar or the same cost allocation methods used by Emera in allocating costs to Service Companies and affiliates.

**OPC's 2nd Request for Production (Nos. 31-47)**

**37.** Please provide copies of any documentation that supports the rationale, calculations and conclusions for your responses to Interrogatory No. 61.



## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies of the foregoing Motion for Temporary Protective Order have been served by electronic mail on this 19<sup>th</sup> day of April, 2024 to the following:

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# Petition to Intervene Pending

  
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ATTORNEY