



May 3, 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:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are the following documents:

- (1) Revised page 37 of the prepared direct testimony of Archie Collins. This page has been updated to correct a typo on line 5 and to reflect on line 2 the electronic filing on April 17, 2024 of the company's supplemental Minimum Filing Requirements – 2026 and 2027 Subsequent Year Adjustment Rate Design (Exhibit No. TEC-13) [DN 01998-2024].
- (2) Revised Document No. 1 to Exhibit AC-1. Page 5 of 6 of this document has been updated to reflect the witness substitution and adoption of testimony described in paragraph 4 of the Notice filed by the company on May 2, 2024. No other changes were made.
- (3) Revised Document No. 3 to Exhibit AC-1. This document has been updated to reflect the witness substitution and adoption of testimony described in paragraph 6 of the Notice filed by the company on May 2, 2024.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Wahlen", with a long horizontal flourish extending to the right.

J. Jeffrey Wahlen

JJW/ne
Enclosure

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies of the foregoing letter and three attachments has been served by electronic mail on this 3rd day of May, 2024 to the following:

Adria Harper
Carlos Marquez
Timothy Sparks
Daniel Dose
Florida Public Service Commission/OGC
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
aharper@psc.state.fl.us
cmarquez@psc.state.fl.us
tsparks@psc.state.fl.us
ddose@psc.state.fl.us
discovery-gcl@psc.state.fl.us

Walt Trierweiler
Patricia Christensen
Octavio Ponce
Charles Rehwinkel
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
trierweiler.walt@leg.state.fl.us
christensen.patty@leg.state.fl.us
ponce.octavio@leg.state.fl.us
Rehwinkel.Charles@leg.state.fl.us

Bradley Marshall
Jordan Luebke
Earthjustice
111 S. Martin Luther King Jr. Blvd.
Tallahassee, FL 32301
bmarshall@earthjustice.org
jluebke@earthjustice.org

Nihal Shrinath
2101 Webster Street, Suite 1300
Oakland, CA 94612
nihal.shrinath@sierraclub.org

Jon Moyle
Karen Putnal
c/o Moyle Law Firm
118 N. Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
kputnal@moylelaw.com
mqualls@moylelaw.com

Leslie R. Newton, Maj. USAF
Ashley N. George, Capt. USAF
AFLOA/JAOE-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
Leslie.Newton.1@us.af.mil
Ashley.George.4@us.af.mil

Thomas A. Jernigan
AFCEC/JA-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
thomas.jernigan.3@us.af.mil

Ebony M. Payton
AFCEC-CN-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, Florida 32403
Ebony.Payton.ctr@us.af.mil

Robert Scheffel Wright
John LaVia, III
Gardner, Bist, Wiener, Wadsworth, Bowden,
Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
shef@gbwlegal.com
jlavia@gbwlegal.com

Sari Amiel
Sierra Club
50 F. Street NW, Eighth Floor
Washington, DC 20001
sari.amiel@sierraclub.org

Hema Lochan
Earthjustice
48 Wall St., 15th Fl
New York, NY 10005
(212) 284-8021
hlochan@earthjustice.org
flcaseupdates@earthjustice.org



ATTORNEY

1 witnesses and (2) the minimum filing requirement ("MFR")
2 schedules identified as Exhibit Nos. TEC-1 through TEC-13.
3 The witnesses filing direct testimony and the purposes of
4 their testimony are shown on Document No. 1 of my exhibit.
5 The witnesses sponsoring each MFR schedule are identified
6 in Document No. 3 of my exhibit.
7

8 **Q.** What other significant items are included in the company's
9 request?

10
11 **A.** In addition to our requested base rate increases explained
12 above, Tampa Electric seeks approval to continue its AOM
13 and to reset the company's Clean Energy Transition
14 Mechanism ("CETM") factors approved in the 2021 Agreement.
15 Mr. Heisey explains how the AOM has benefited our customers
16 over the last three years and why it should be extended in
17 his direct testimony. Ms. Ashley Sizemore, Director Rates,
18 will explain our proposed CETM factors and how they comply
19 with the 2021 Agreement in her direct testimony. She will
20 also describe the company's performance under the Florida
21 Energy Efficiency and Conservation Act.
22

23 **Q.** What cost of service methodology and rate design principles
24 has the company used to develop its proposed rates and
25 charges in this case?

List of Tampa Electric Witnesses
And Purposes of Their Direct Testimony

Witness	Purposes of Direct Testimony
Archie Collins	(1) provide an overview of Tampa Electric; (2) describe successes transforming the company since last general base rate proceeding in 2021; (3) preview plans for the future; (4) explain why the company is seeking base rate increases and the things it has done to moderate the request; (5) summarize rate increase requests; and (6) highlight how proposed rate increase for 2025 is expected to impact customers' bills
Karen Sparkman	(1) describe Tampa Electric's Customer Experience area and the company's focus on excellent customer service; (2) summarize changes in the Customer Experience area since our last rate case; (3) present and explain the company's customer service results; (4) outline the company's plans to enhance the customer experience it provides; and (5) demonstrate that the company's Customer Experience area rate base amounts and operations and maintenance levels for the 2025 test year are reasonable and prudent. Also discusses the company's programs for low-income customers and proposed miscellaneous tariff changes

Witness	Purposes of Direct Testimony
Carlos Aldazabal	(1) describe Energy Supply system; (2) summarize successes transforming Energy Supply since last rate case, (3) outline future Energy Supply plans; and (4) demonstrate that the Energy Supply rate base amounts and operations and maintenance expense levels for the 2025 test year are reasonable and prudent. Also explains the Polk 1 Flexibility, Polk Fuel Diversity, South Tampa Resilience, Bearss Operations Center, and Corporate Headquarters projects, which are included in the proposed 2026 and 2027 SYA, why these projects are prudent, and how they will benefit customers
Kris Stryker	(1) explain plans to build 488.7 MW of Future Solar Projects; (2) explain plans to build 115 MW of Future Energy Storage Capacity Projects; (3) provide the projected installed costs for the projects; (4) explain investigative work for future environmental compliance; and (5) describe planned emerging technology R&D projects
Jose Aponte	(1) discuss plans to add the Polk 1 Flexibility and South Tampa Resilience projects; (2) show that the Polk 1 Flexibility and South Tampa Resilience projects are cost-effective; (3) discuss plans for 12 projects to add Future Energy Storage capacity and Future Solar projects; and (4) demonstrate that the Future Energy Storage and Future Solar projects are cost-effective

Witness	Purposes of Direct Testimony
Chip Whitworth	(1) describe the company's T&D system; (2) describe the changes to the T&D system since the company's last base rate case; (3) describe future plans for its T&D system and its grid modernization strategy; (4) show that the 2025 T&D construction program and capital budget is reasonable and prudent; and (5) show that the proposed 2025 level of T&D O&M is reasonable and prudent
David Lukcic	(1) describe Operations Technology and Strategy department and Operations Technology ("OT") resources and applications Tampa Electric uses to operate its electric system; (2) explain progress made in the OT area since the company's last base rate case; (3) summarize the department's plans for the future; (4) show that the company's OT capital investments and O&M expense for 2025 are reasonable and prudent; and (5) describe the Grid Reliability and Resilience Project that will be going in service and part of 2026 and 2027 SYA
Chris Heck	(1) describe Information Technology ("IT") department, the IT resources and applications Tampa Electric uses, and the company's cybersecurity strategy; (2) explain progress in the IT area since 2021 rate case; and (3) demonstrate that the IT rate base amounts and operations and maintenance expense levels for the 2025 test year are reasonable and prudent

Witness	Purposes of Direct Testimony
Marian Cacciatore	(1) provide an overview of the company's Human Resource activities, (2) explain the company's employee compensation system, and (3) demonstrate that Tampa Electric's total compensation costs for the 2025 test year are reasonable
Lori Cifuentes	(1) describe Tampa Electric's load forecasting process; (2) describe the methodologies and assumptions used for the forecast; and (3) to present the load forecast used in Tampa Electric's test year budget that supports its request for a base rate increase. In addition, show that the forecasts are appropriate and reasonable
Ned Allis	Sponsors and explains the company's 2023 Depreciation Study and proposed depreciation rates
Jeff Kopp	Sponsors and explains the company's Dismantlement Study and (2) supports the reasonableness of the Dismantlement Study costs
Dylan D'Ascendis	Recommends that the Commission authorize Tampa Electric the opportunity to earn an ROE of 11.50 percent on its jurisdictional rate base
John Heisey	Describes the Asset Optimization Mechanism and explains why it should be continued after 2021 Agreement expires

Witness	Purposes of Direct Testimony
Valerie Strickland	(1) describe changes in income tax law since the company's last general base rate proceeding in 2021; (2) discuss the impact of new renewable tax credits on the company's income tax expense for the 2025 test year; (3) present the company's calculation of income tax expense for the 2023 historical and 2025 projected test years; (4) explain Accumulated Deferred Income Taxes and Investments Tax Credits in the company's projected capital structure; and (5) present the company's 2025 parent debt adjustment calculation
Jeff Chronister (Volume II)	(1) describe the company's 2025 test year; (2) explain the 2025 budget and process used to develop it; (3) present proposed 2025 rate base, net operating income, and revenue requirement increase; (4) explain how the company accounts for affiliated transactions; and present the revenue requirement calculations for proposed 2026 and 2027 SYA

Witness	Purposes of Direct Testimony
<p>Jeff Chronister (Original)</p>	<p>(1) explain how the company's financial profile has changed from its last rate case; (2) discuss the importance of Tampa Electric's financial integrity and credit ratings; (3) present the company's proposed capital structure and weighted average cost of capital for the 2025 test year; and (4) describe the company's projected financial condition for 2026 and 2027 and regulatory options for those years including the company's request for Subsequent Year Adjustments. Explains why the Commission should approve the company's proposed 54 percent equity ratio (investor sources) as part capital structure discussion</p>
<p>Ashley Sizemore</p>	<p>(1) describe the Clean Energy Transition Mechanism ("CETM"), (2) explain what has happened with the CETM since 2022, (3) discuss Tampa Electric's proposed CETM factors to be effective January 1, 2025, and (4) discuss Tampa Electric's performance under the Florida Energy Efficiency and Conservation Act ("FEECA")</p>
<p>Jordan Williams</p>	<p>(1) present and explain the company's filed cost of service studies and proposed base rates and service charges and (2) explain proposed miscellaneous tariff changes and the proposed Senior Care program</p>

MINIMUM FILING REQUIREMENT ASSIGNMENTS

EXHIBIT TEC-1 SCHEDULE A - EXECUTIVE SUMMARY

MFR Schedule	Witness	Title
A-1	Chronister	Full Revenue Requirements Increase Requested
A-2	Chronister Williams	Full Revenue Requirements Bill Comparison - Typical Monthly Bills
A-3	Chronister Williams	Summary Of Tariffs
A-4	Chronister Williams	Interim Revenue Requirements Increase Requested
A-5	Chronister Williams	Interim Revenue Requirements Bill Comparison - Typical Monthly Bills

EXHIBIT TEC-2 SCHEDULE B – RATE BASE

MFR Schedule	Witness	Title
B-1	Chronister Williams	Adjusted Rate Base
B-2	Aldazabal Chronister Williams	Rate Base Adjustments
B-3	Chronister	13 Month Average Balance Sheet - System Basis
B-4	Chronister	Two Year Historical Balance Sheet
B-5	Chronister	Detail Of Changes In Rate Base

MFR	Schedule	Witness	Title
	B-6	Aldazabal Chronister Whitworth Williams	Jurisdictional Separation Factors-Rate Base
	B-7	Aldazabal Allis Chronister Heck Sparkman Stryker Whitworth	Plant Balances By Account And Sub-Account
	B-8	Aldazabal Chronister Heck Sparkman Stryker Whitworth	Monthly Plant Balances Test Year-13 Months
	B-9	Aldazabal Allis Chronister Stryker Whitworth	Depreciation Reserve Balances By Account And Sub-Account
	B-10	Aldazabal Chronister Stryker Whitworth	Monthly Reserve Balances Test Year-13 Months
	B-11	Aldazabal Chronister Lukcic Stryker Whitworth	Capital Additions And Retirements
	B-12	Aldazabal Chronister Stryker	Production Plant Additions

MFR Schedule	Witness	Title
B-13	Aldazabal Chronister Lukcic Stryker Whitworth Williams	Construction Work in Progress
B-14	Chronister	Earnings Test
B-15	Aldazabal Chronister Whitworth Stryker Williams	Property Held For Future Use-13 Month Average
B-16	Not Applicable	Nuclear Fuel Balances
B-17	Chronister Williams	Working Capital-13 Month Average
B-18	Aldazabal Chronister	Fuel Inventory By Plant
B-19	Chronister Stryker	Miscellaneous Deferred Debits
B-20	Chronister	Other Deferred Credits
B-21	Chronister Whitworth	Accumulated Provision Accounts-228.1, 228.2 And 228.4
B-22	Strickland	Total Accumulated Deferred Income Taxes
B-23	Strickland	Investment Tax Credits-Annual Analysis
B-24	Aldazabal Chronister	Leasing Arrangements

MFR Schedule	Witness	Title
	Stryker Whitworth	
B-25	Chronister	Accounting Policy Changes Affecting Rate Base

EXHIBIT TEC-3 SCHEDULE C – NET OPERATING INCOME

MFR Schedule	Witness	Title
C-1	Chronister Williams	Adjusted Jurisdictional Net Operating Income
C-2	Chronister	Net Operating Income Adjustments
C-3	Chronister Williams	Jurisdictional Net Operating Income Adjustments
C-4	Aldazabal Chronister Whitworth Williams	Jurisdictional Separation Factors – Net Operating Income
C-5	Chronister Williams	Operating Revenues Detail
C-6	Aldazabal Cacciatore Chronister Sparkman Whitworth	Budgeted Versus Actual Operating Revenues and Expenses
C-7	Not Applicable	Operation and Maintenance Expenses – Test Year

MFR Schedule	Witness	Title
C-8	Aldazabal Cacciatore Chronister Sparkman Whitworth	Detail of Changes in Expenses
C-9	Aldazabal Chronister Sparkman Whitworth	Five Year Analysis – Change in Cost
C-10	Chronister	Detail of Rate Case Expenses for Outside Consultants
C-11	Chronister Sparkman	Uncollectable Accounts
C-12	Chronister Sparkman Williams	Administrative Expenses
C-13	Chronister Williams	Miscellaneous General Expenses
C-14	Chronister Sparkman Williams	Advertising Expenses
C-15	Chronister Williams	Industry Association Dues
C-16	Aldazabal Chronister Heck Whitworth	Outside Professional Services
C-17	Cacciatore Chronister	Pension Cost
C-18	Chronister	Lobbying Expenses, Other Political Expenses, and Civic/Charitable Contributions

MFR Schedule	Witness	Title
C-19	Chronister	Amortization/Recovery Schedule – 12 Months
C-20	Chronister Williams	Taxes Other Than Income Taxes
C-21	Chronister	Revenue Taxes
C-22	Strickland	State and Federal Income Tax Calculation
C-23	Chronister	Interest in Tax Expense Calculation
C-24	Strickland	Parent(s) Debt Information
C-25	Strickland	Deferred Tax Adjustment
C-26	Strickland	Income Tax Returns
C-27	Strickland	Consolidated Tax Information
C-28	Strickland	Miscellaneous Tax Information
C-29	Chronister	Gains and Losses on Disposition of Plant and Property
C-30	Chronister	Transactions With Affiliated Companies
C-31	Chronister	Affiliated Company Relationships
C-32	Chronister	Non-Utility Operations Utilizing Utility Assets
C-33	Aldazabal Chronister Cifuentes Whitworth	Performance Indices
C-34	Aldazabal Chronister Cifuentes Whitworth	Statistical Information

MFR	Schedule	Witness	Title
	C-35	Cacciatore Chronister Cifuentes	Payroll and Fringe Benefit Increases Compared to CPI
	C-36	Chronister Cifuentes	Non-Fuel Operation and Maintenance Expense Compared to CPI
	C-37	Aldazabal Cacciatore Chronister Heck Sparkman Strickland Whitworth	O & M Benchmark Comparison By Function
	C-38	Aldazabal Chronister Heck Sparkman Strickland Whitworth	O & M Adjustments By Function
	C-39	Aldazabal Chronister Heck Sparkman Whitworth	Benchmark Year Recoverable O & M Expenses By Function
	C-40	Aldazabal Chronister Cifuentes	O & M Compound Multiplier Calculation
	C-41	Aldazabal Cacciatore Chronister Heck Sparkman Strickland Whitworth	O & M Benchmark Variance by Function
	C-42	Not- Applicable	Hedging Costs

MFR Schedule	Witness	Title
C-43	Chronister Whitworth	Security Costs
C-44	Chronister	Revenue Expansion Factor

EXHIBIT TEC-4 SCHEDULE D – COST OF CAPITAL

MFR Schedule	Witness	Title
D-1a	Chronister Williams	Cost Of Capital - 13 Month Average
D-1b	Chronister	Cost Of Capital - Adjustments
D-2	Chronister	Cost Of Capital - 5 Year History
D-3	Chronister	Short-Term Debt
D-4a	Chronister	Long-Term Debt Outstanding
D-4b	Chronister	Reacquired Bonds
D-5	Chronister	Preferred Stock Outstanding
D-6	Chronister	Customer Deposits
D-7	Chronister	Common Stock Data
D-8	Chronister	Financial Plans - Stock And Bond Issues
D-9	Chronister	Financial Indicators - Summary

EXHIBIT TEC-5 SCHEDULE E – COST OF SERVICE AND RATE DESIGN

MFR Schedule	Witness	Title
E-1	Williams	Cost Of Service Studies

MFR Schedule	Witness	Title
E-3a	Williams	Cost Of Service Study-Allocation Of Rate Base Components To Rate Schedule
E-3b	Williams	Cost Of Service Study-Allocation Of Expense Components To Rate Schedule
E-4a	Williams	Cost Of Service Study-Functionalization And Classification Of Rate Base
E-4b	Williams	Cost Of Service Study-Functionalization And Classification Of Expenses
E-5	Williams	Source And Amount Of Revenues-At Present And Proposed Rates
E-6a	Williams	Cost Of Service Study-Unit Costs, Present Rates
E-6b	Williams	Cost Of Service Study-Unit Costs, Proposed Rates
E-7	Williams	Development Of Service Charges
E-8	Williams	Company - Proposed Allocation Of The Rate Increase By Rate Class
E-9	Williams	Cost Of Service - Load Data
E-10	Williams	Cost Of Service Study-Development Of Allocation Factors
E-11	Cifuentes Williams	Development Of Coincident And Non-Coincident Demands For Cost Study
E-12	Chronister Williams	Adjustment To Test Year Revenue
E-13a	Williams	Revenue From Sale Of Electricity By Rate Schedule
E-13b	Williams	Revenues By Rate Schedule-Service Charges (Account 451)
E-13c	Williams	Base Revenue By Rate Schedule-Calculations
E-13d	Williams	Revenue By Rate Schedule-Lighting Schedule Calculation

MFR Schedule	Witness	Title
E-14	Williams	Proposed Tariff Sheets And Support For Charges
E-14a	Williams	Comparison Of Rate Changes And Unit Costs At System ROR
E-14b	Williams	Dervation (Calculation & Assumptions) Of Other Charges And Credits
E-15	Cifuentes Williams	Projected Billing Determinants-Derivation
E-16	Cifuentes	Customers By Voltage Level
E-17	Cifuentes	Load Research Data
E-18	Cifuentes	Monthly Peaks
E-19a	Cifuentes	Demand And Energy Losses
E-19b	Cifuentes	Energy Losses
E-19c	Cifuentes	Demand Losses

EXHIBIT TEC-6 – 9 SCHEDULE E – COST OF SERVICE AND RATE DESIGN

Studies and Workpapers

Exhibit TEC – 6	VOL I	Jurisdictional Separation Study
Exhibit TEC – 7	VOL II	Cost of Service Study 4 CP and Full MDS, Per 2021 Agreement and Supplemental Opt-Out Study
Exhibit TEC -8	VOL III	Cost of Service Study 12 CP and 1/13 th , Per Rule 25-6.043
Exhibit TEC – 9	VOL IV	Lighting Incremental Cost Study

EXHIBIT TEC-10 SCHEDULE F – MISCELLANEOUS

MFR Schedule	Witness	Title
F-1	Chronister	Annual Reports To Shareholders

EXHIBIT TEC-11 SCHEDULE F – MISCELLANEOUS

F-2	Chronister	SEC Reports
-----	------------	-------------

EXHIBIT TEC-12 SCHEDULE F – MISCELLANEOUS

F-3	Chronister	Business Contracts With Officers Or Directors
F-4	Not Applicable	Nuclear Regulatory Commission Safety Citations
F-5	Aldazabal Chronister Cifuentes Whitworth	Forecasting Models
F-6	Cifuentes	Forecasting Models-Sensitivity Of Output To Changes in Input Data
F-7	Cifuentes	Forecasting Models-Historical Data

MFR Schedule	Witness	Title
F-8	Aldazabal Cacciatore Chronister Cifuentes Whitworth Williams	Assumptions
F-9	Collins Chronister	Public Notice