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September 6, 2017

VIA: ELECTRONIC FILING

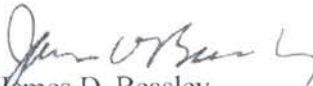
Ms. Jenny Wu
Economic Analyst
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20170182-EI – Tampa Electric Company's Petition for Approval of Depreciation Rates for Various Accounts

Dear Ms. Wu:

Attached are Tampa Electric Company's Answers to Staff's First Data Request (Nos. 1-3) dated August 31, 2017.

Sincerely,


James D. Beasley

JDB/pp
Attachment

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2017 SEP -7 PM 1:52
COMMISSION
CLERK

TAMPA ELECTRIC COMPANY
DOCKET NO. 20170182-EI
STAFF'S FIRST DATA REQUEST
REQUEST NO. 1
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1. Please identify the cumulative impacts to TECO's customer bills, if any, for the period 2011 through 2016, that resulted from the company's inadvertent application of depreciation rates to the affected accounts described in the petition. Please provide all the relevant details of such impacts identified.
 - A. Customers' bills have not been impacted by Tampa Electric's application of depreciation rates to the assets in accounts 346.44, 346.84, 346.85, 346.33, 346.34, 346.35, and 346.36 ("346 Accounts"). During the period of time that Tampa Electric has been applying depreciation rates in the 346 Accounts, there was only one Petition for Rate Increase ("Petition") filed by Tampa Electric on February 4, 2013, in Docket No. 130040-EI. That Petition was resolved by a Stipulation and Settlement Agreement ("Agreement"), approved by the Public Service Commission in Order No. PSC-13-0443-FOF-EI, issued September 30, 2013. The provisions of the Agreement included a negotiated rate increase and return on equity that were less than Tampa Electric requested in its Petition. Since the Petition resulted in a negotiated base rate settlement, there was no correlation between the impact of the depreciation rates applied to the 346 Accounts and the Tampa Electric customer bills from 2011 through 2016.

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2. Please specify the impacts to TECO's annual depreciation expenses, up to 2016, that resulted from the company's inadvertent application of depreciation rates to the affected accounts described in the petition.
 - A. See the attached information for the detail requested.

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2011	\$16,155
2012	19,977
2013	20,774
2014	45,266
2015	38,638
2016	20,968
Total Depreciation Expense:	<u>\$161,778</u>

	<u>Total Deprec. Expense</u>
BIG BEND COMBUSTION TURBINE NO. 4	
Account: 34644	
Misc. Power Plant Equipment	
2011	\$15,670
2012	19,436
2013	20,233
2014	20,427
2015	20,427
2016	20,427
	<u>\$116,620</u>

POLK UNIT NO. 4	
Account: 34684	
Misc. Power Plant Equipment	
2011	\$0
2012	0
2013	0
2014	12,149
2015	8,835
2016	0
	<u>\$20,984</u>

POLK UNIT NO. 5	
Account: 34685	
Misc. Power Plant Equipment	
2011	\$0
2012	0
2013	0
2014	12,149
2015	8,835
2016	0
	<u>\$20,984</u>

	<u>Total Deprec. Expense</u>
BAYSIDE COMBUSTION TURBINE NO. 3	
Account: 34633	
Misc. Power Plant Equipment	
2011	\$32
2012	36
2013	36
2014	36
2015	36
2016	36
	<u>\$212</u>

BAYSIDE COMBUSTION TURBINE NO. 4	
Account: 34634	
Misc. Power Plant Equipment	
2011	\$32
2012	36
2013	36
2014	36
2015	36
2016	36
	<u>\$212</u>

BAYSIDE COMBUSTION TURBINE NO. 5	
Account: 34635	
Misc. Power Plant Equipment	
2011	\$0
2012	0
2013	0
2014	0
2015	0
2016	0
	<u>\$0</u>

BAYSIDE COMBUSTION TURBINE NO. 6	
Account: 34636	
Misc. Power Plant Equipment	
2011	\$421
2012	469
2013	469
2014	469
2015	469
2016	469
	<u>\$2,766</u>

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3. Please specify the impacts, in terms of the dollar amount, to TECO's depreciation reserve accounts, up to December 31, 2016, that resulted from the company's inadvertent application of depreciation rates to the affected accounts described in the petition.
 - A. See the attached information for the detail requested.

		B-7 (3) Deprec. Rate %	B-9 (3) Accum. Deprec. Beg. of Yr.	B-9 (4) Total Deprec. Accrued	B-9 (5) Retire.	B-9 (6) Gross COR	B-9 (8) Adj. or Transfers	B-9 (9) Accum. Deprec. End of Yr.
Misc. Power Plant Equipment								
Account	Year							
34644	2016	4.0	\$86,000	\$20,427	\$0	\$0	\$0	\$106,426
34684	2016	3.9	1,104	0	0	0	0	1,104
34685	2016	3.9	1,104	0	0	0	0	1,104
34633	2016	4.0	177	36	0	0	0	214
34634	2016	4.0	177	36	0	0	0	214
34635	2016	4.0	0	0	0	0	0	0
34636	2016	4.0	2,298	469	0	0	0	<u>2,768</u>
Total Depreciation Reserve, as of December 31, 2016:								<u>\$111,830</u>

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NOTE: TOTALS MAY NOT FOOT DUE TO ROUNDING

		B-9 (3) Accum. Deprec. Beg. of Yr.	B-9 (4) Total Deprec. Accrued	B-9 (5) Retire.	B-9 (6) Gross COR	B-9 (8) Adj. or Transfers	B-9 (9) Accum. Deprec. End of Yr.
BIG BEND COMBUSTION TURBINE NO. 4							
Account: 34644							
	2011	\$0	\$15,670	\$0	\$0	\$0	\$15,670
	2012	15,670	19,436	(2,221)	(1,325)	0	31,560
	2013	31,560	20,233	(6,646)	0	0	45,147
	2014	45,147	20,427	0	0	0	65,573
	2015	65,573	20,427	0	0	0	86,000
	2016	86,000	20,427	0	0	0	106,426

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	B-9 (3) Accum. Deprec. Beg. of Yr.	B-9 (4) Total Deprec. Accrued	B-9 (5) Retire.	B-9 (6) Gross COR	B-9 (8) Adj. or Transfers	B-9 (9) Accum. Deprec. End of Yr.
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POLK UNIT NO. 4
Account: 34684

2011	0	0	0	0	0	0
2012	0	0	0	0	0	0
2013	0	0	0	0	0	0
2014	0	12,149	0	0	46,444	58,592
2015	58,592	8,835	0	0	(66,323)	1,104
2016	1,104	0	0	0	0	1,104

POLK UNIT NO. 5
Account: 34685

2011	0	0	0	0	0	0
2012	0	0	0	0	0	0
2013	0	0	0	0	0	0
2014	0	12,149	0	0	46,443	58,592
2015	58,592	8,835	0	0	(66,323)	1,104
2016	1,104	0	0	0	0	1,104

BAYSIDE COMBUSTION TURBINE NO. 3
Account: 34633

2011	0	32	0	0	0	32
2012	32	36	0	0	0	69
2013	69	36	0	0	0	105
2014	105	36	0	0	0	141
2015	141	36	0	0	0	177
2016	177	36	0	0	0	214

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NOTE: TOTALS MAY NOT FOOT DUE TO ROUNDING

B-9 (3) Accum. Deprec. Beg. of Yr.	B-9 (4) Total Deprec. Accrued	B-9 (5) Retire.	B-9 (6) Gross COR	B-9 (8) Adj. or Transfers	B-9 (9) Accum. Deprec. End of Yr.
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BAYSIDE COMBUSTION TURBINE NO. 4

Account: 34634

2011	0	32	0	0	0	32
2012	32	36	0	0	0	69
2013	69	36	0	0	0	105
2014	105	36	0	0	0	141
2015	141	36	0	0	0	177
2016	177	36	0	0	0	214

BAYSIDE COMBUSTION TURBINE NO. 5

Account: 34635

2011	0	0	0	0	0	0
2012	0	0	0	0	0	0
2013	0	0	0	0	0	0
2014	0	0	0	0	0	0
2015	0	0	0	0	0	0
2016	0	0	0	0	0	0

BAYSIDE COMBUSTION TURBINE NO. 6

Account: 34636

2011	0	421	0	0	0	421
2012	421	469	0	0	0	890
2013	890	469	0	0	0	1,359
2014	1,359	469	0	0	0	1,829
2015	1,829	469	0	0	0	2,298
2016	2,298	469	0	0	0	2,768

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