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January 30, 2018

VIA: ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Petition for recovery of costs associated with named tropical systems during the 2015, 2016, and 2017 hurricane seasons and replenishment of storm reserve subject to final true-up, Tampa Electric Company;
FPSC Docket No. 20170271-EI

Petition the Commission to establish a generic docket to investigate and adjust rates for all investor owned utilities related to the reduction in the federal corporate income tax rate as a result of the passage of the Tax Cuts and Jobs Act
FPSC Docket No. 20180013-PU

Dear Ms. Stauffer:

Attached for filing in the above dockets is Tampa Electric Company's Unopposed Motion to Approve Implementation Stipulation.

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp
Attachment

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company)
for Recovery of Costs Associated with)
Named Tropical Systems and) Docket No. 20170271-EI
Replenishment of Storm Reserve)
_____)

In Re: Petition the Commission to establish)
a generic docket to investigate and adjust)
rates for all investor owned utilities related) Docket No. 20180013-PU
to the reduction in the federal corporate)
income tax rate as a result of the passage) FILED: January 30, 2018
of the Tax Cuts and Jobs Act)
_____)

**TAMPA ELECTRIC COMPANY'S UNOPPOSED MOTION
TO APPROVE IMPLEMENTATION STIPULATION**

Tampa Electric Company (“Tampa Electric” or “the company”), pursuant to Rule 28-106.204, Florida Administrative Code, hereby moves the Commission to approve the Implementation Stipulation attached hereto as Exhibit “A” and made a part hereof, in order to implement specific provisions relating to the timing of rate treatment of certain events contemplated in the 2017 Amended and Restated Settlement Agreement (“2017 Agreement”) approved by the Commission in Order No. PSC-2017-0456-S-EI, issued November 27, 2017 in Dockets Nos. 20170210-EI and 20160160-EI. The approval of the Implementation Stipulation is in the best interests of Tampa Electric’s customers because it avoids volatility in customer rates by recognizing and then utilizing annual tax reform benefits as a direct offset to avoid implementing separate cost recovery of storm damage costs that customers would otherwise be obligated to pay. In support of this motion, Tampa Electric states:

1. The 2017 Agreement grants Tampa Electric the right to recover, on an interim basis, storm damage costs beginning 60 days after filing a petition with the Commission. That interim cost recovery is subject to reconciliation based on ultimate Commission findings concerning reasonable and recoverable storm costs. On December 28, 2017, pursuant to the Agreement, Tampa Electric filed for recovery of storm damage costs associated with five named Tropical Storms and replenishment of Tampa Electric's retail storm damage reserve. On January 30, 2018, Tampa Electric filed its Amended Storm Petition seeking recovery of approximately \$102.5 million in estimated storm damage costs related to those five storms based on updated cost information.

2. The Agreement also provides a mechanism for calculating and implementing the benefits of tax reform as a reduction to Tampa Electric's base rates. On December 22, 2017, the President signed the Tax Cuts and Jobs Act ("Tax Act") into law which includes a reduction in the corporate income tax rate from 35 percent to 21 percent. In accordance with the Agreement, Tampa Electric is obligated to reduce customer base rates within 120 days of the December 22, 2017 enactment date or by April 23, 2018.

3. Absent the approval of the Implementation Stipulation, Tampa Electric would be authorized to increase rates, on an interim basis, by approximately \$102.5 million per year starting in April 2018 (related to storm restoration costs), and would subsequently reduce base rates at a later date in 2018 by approximately \$100 million per year (reflecting tax reform savings). To avoid volatility in customer rates, the parties have agreed and request the Commission to approve the interim cost recovery factors and tariffs referenced in the company's Amended Storm Petition, but to order the company to hold the approved tariffs in abeyance and not apply the factors contained therein to customers' bills during the remainder of 2018. The

parties have further agreed and requested that the Commission authorize the company to make the appropriate accounting adjustments on its regulated books and records such that the entire estimated amount of storm costs that would have been recovered from customers over a nine (9) month period in 2018 is paid for or recovered from the company's estimated annual tax savings over the same nine (9) month period. The parties have further agreed and requested that the order approving the Implementation Stipulation provide that the tariffs held in abeyance pursuant to said stipulation be canceled effective December 31, 2018, without further order of the Commission.

4. Because the estimated amounts of storm costs and tax savings are approximately the same, the proposed Implementation Stipulation will enable Tampa Electric to provide customers full credit for 100 percent of the estimated tax savings during calendar year 2018, and at the same time avoid having to collect a surcharge from customers to recover the company's estimated storm damage costs.

5. Pursuant to Rule 28-106.204(3), Tampa Electric has attempted to confer with the other parties to Dockets Nos. 20170271-EI and 20180013-PU and represents that:

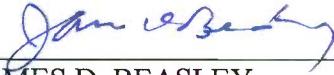
(a) The Office of Public Counsel, Florida Industrial Power Users Group, Florida Retail Federation, Federal Executive Agencies and WCF Hospital Utility Alliance are parties to the Implementation Stipulation and support this motion.

(b) Duke Energy Florida, Gulf Power Company, FPUC, Sebring, PCS and SJNG take no position.

(c) The other parties have not responded as of the filing of this motion; however, the company expects that they will take no position.

WHEREFORE, Tampa Electric respectfully requests that the Commission approve the Implementation Stipulation attached as Exhibit "A" to this Motion.

Respectfully submitted this 30th day of January 2018.



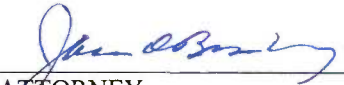
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J. JEFFRY WAHLEN
Ausley McMullen
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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Unopposed Motion to Approve Implementation Stipulation, filed on behalf of Tampa Electric Company, has been served by electronic mail on this 30th day of January 2018 to the following:

<p>Suzanne Brownless/ Kyeshia Mapp/ Danijela Janjic Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us kmapp@psc.state.fl.us djanjic@psc.state.fl.us</p>	<p>Jon C. Moyle, Karen A. Putnal c/o Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com kputnal@moylelaw.com</p>	<p>James Brew /Laura Wynn Stone Law Firm 1025 Thomas Jefferson St., N.W. Suite 800 West Washington, DC 20007 jbrew@smxblaw.com law@smxblaw.com</p>
<p>J. R. Kelly/Charles J. Rehwinkel/ Virginia Ponder Office of Public Counsel c/o The Florida Legislature 111 West Madison St., Room 812 Tallahassee, FL 32399 kelly_jr@leg.state.fl.us rehwinkel.charles@leg.state.fl.us ponder.virginia@leg.state.fl.us</p>	<p>Mark F. Sundback, Esquire Kenneth L. Wiseman, Esquire Andrews Kurth, LLP 1350 I Street, N.W., Suite 1100 Washington, D.C. 20005 msundback@andrewskurth.com kwiseman@andrewskurth.com</p>	<p>Federal Executive Agencies Lanny L. Ziemann, Capt. USAF AFMC AFCEC/AFLOA Utility Law Field Support Center Tyndall Air Force Base, FL 32403 lanny.ziemann.1@us.af.mil</p>
<p>Russel A. Badders Steven Griffin Beggs & Lane P.O. Box 12950 Pensacola, FL 32591 rab@beggslane.com srg@beggslane.com</p>	<p>Robert Wright/John T. LaVia,III Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308 schef@gbwlegal.com jlavia@gbwlegal.com</p>	<p>Jerry H. Melendy, Jr. Sebring Gas System, Inc. 3515 Highway 27 South Sebring, FL 33870-5452 jmelendy@floridabestgas.com</p>
<p>Jeffrey A. Stone Rhonda J. Alexander Gulf Power Company One Energy Place Pensacola, FL 32520-0780 jastone@southernco.com rjalexad@southernco.com</p>	<p>Kenneth Hoffman Florida Power & Light Company 215 S. Monroe St, Suite 810 Tallahassee, FL 32301-1858 ken.hoffman@fpl.com</p>	<p>Mike Cassel FPUC/Indiantown/Fort Meade/Chesapeake 1750 S.W. 14th Street, Suite 200 Fernandina Beach, FL 32034-3052 mcassel@fpuc.com</p>
<p>George Carvos. Esq. Southern Alliance for Clean Energy 120 E. Oakland Park Blvd., Ste. 105 Fort Lauderdale, FL 33334 george@cavros-law.com</p>	<p>R. Wade Litchfield/John T. Butler/ Maria J. Moncada Florida Power & Light Company 700 Universe Boulevard (LAW/JB) Juno Beach, FL 33408-0420 wade_litchfield@fpl.com john.butler@fpl.com maria.moncada@fpl.com</p>	<p>Ansley Watson/Andrew M. Brown MacFarlane Law Firm P.O. Box 1531 Tampa, FL ab@macfar.com aw@macfar.com</p>
<p>Tim Thompson Marion Utilities, Inc. 710 N.E. 30th Avenue Ocala, FL 33470-6460 marionutl@aol.com</p>	<p>Dianne M. Triplett Deputy General Counsel Duke Energy Florida, LLC 299 First Avenue North St. Petersburg, FL 33701 dianne.triplett@duke-energy.com</p>	<p>Beth Keating/Gregory M. Munson Gunster, Yoakley & Steward, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 bkeating@gunster.com gmunson@gunster.com</p>
<p></p>	<p>Mr. Matthew R. Bernier Senior Counsel Duke Energy Florida, LLC 106 East College Avenue, Suite 800 Tallahassee, FL 32301-7740 Matthew.bernier@duke-energy.com</p>	<p>Jeffrey S. Leslie Indiantown Company, Inc. P.O. Box 397 Indiantown, FL 34956-0397 jeffl@itstelecom.net</p>

<p>Carolyn Bermudez Florida City Gas 4045 N.W. 97th Avenue Doral, FL 33178 cbermude@southernco.com</p> <p>Christopher Johnson KW Resort Utilities Corp. 6630 Front Street Key West, FL 330040 chriskw@bellsouth.net</p> <p>F. Marshall Deterding Sunstrom & Mindlin, LLP 2548 Blairstone Pines Drive Tallahassee, FL 32301 mdeterding@sfflaw.com</p> <p>Barton W. Smith Smith Lawks, PL 138 Simonton Street Key West, FL 33040 bart@smithhawks.com</p> <p>Gene D. Brown Water Management Services, Inc. 250 John Knox Road, #4 Tallahassee, FL 32303-4234 gdb5@comcast.net</p> <p>J. Michael Walls/Blaise N. Gamba Carlton Fields P.O. Box 3239 Tampa, FL 33601-3239 mwalls@cfjblaw.com</p>	<p>Andy Shoaf St. Joe Natural Gas Company, Inc. P.O. Box 549 Port St. Joe, FL 32457-0549 andy@stjoegas.com</p> <p>David W. Swor Forest Utilities, Inc. 6000 Forest Boulevard Fort Myers, FL 33908-4319 forest@aol.com</p> <p>William J. Deas Southlake Utilities, Inc. 2215 River Boulevard Jacksonville, FL 32204-4647 wideaspa@bellsouth.net</p> <p>Mark S. Daday Ni Florida, LLC P.O. Box 290210 Columbia, SC 29228-0016 mdaday@niamerica.com</p> <p>Dewayne Christmas Sunshine Utilities of Central FL, Inc. 10230 E. Highway 25 Bellevue, FL 34420-5531 SunshineUtl@aol.com</p> <p>Kenneth Pratt Pluris Wedgefield, Inc. 2100 McKinney Ave., Suite 1550 Dallas, TX 75201-6982 info@plurisusa.com</p>	<p>Sherlock Gillet Peoples Water Service Co. of FL Inc. 409 Washington Avenue, Suite 310 Towson, MD 21204 sgillet@peopleswater.net</p> <p>Rob Eddy Central Sumter Utility Co., LLC 1020 Lake Sumter Landing The Villages, FL 32150-2699 Rob.Edd7@thevillages.com</p> <p>Paula M. Sparkman Messer Law Firm 2618 Centennial Place Tallahassee, FL 32308 psparkman@lawfla.com</p> <p>John Hoy/Patrick Flynn Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs FL 32714-4099 jphoy@uiwater.com peflynn@uiwater.com</p> <p>Martin SW. Friedman Coenson Friedman, P.A. 766 N. Sun Drive, Suite 4030 Lake Mary, FL 23746 mfriedman@coensonfriedman.com</p> <p style="text-align: right;"> _____ ATTORNEY</p>
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company)
for Recovery of Costs Associated with)
Named Tropical Systems and) Docket No. 20170271-EI
Replenishment of Storm Reserve)
_____)

In Re: Petition the Commission to establish)
a generic docket to investigate and adjust)
rates for all investor owned utilities related) Docket No. 20180013-PU
to the reduction in the federal corporate)
income tax rate as a result of the passage) Filed: January 30, 2018
of the Tax Cuts and Jobs Act)
_____)

Implementation Stipulation

THIS IMPLEMENTATION STIPULATION is dated this 30th day of January, 2018 and is by and between Tampa Electric Company (“Tampa Electric” or the “company”), the Office of Public Counsel (“OPC” or “Citizens”), the Florida Industrial Power Users Group (“FIPUG”), the Florida Retail Federation (“FRF”), the Federal Executive Agencies (“FEA”), and the WCF Hospital Utility Alliance (“HUA”). Collectively, Tampa Electric, OPC, FIPUG, FRF, FEA, and HUA shall be referred to herein as the “Parties” (or “signatories”) and the term “Party” shall be the singular form of the term “Parties.” OPC, FIPUG, FRF, FEA, and HUA will be referred to herein as the “Consumer Parties.” This document shall be referred to as the “Implementation Stipulation.”

Background

The Florida Public Service Commission (“FPSC” or “Commission”) approved the 2017 Amended and Restated Stipulation and Settlement Agreement between and among the Parties (“2017 Agreement”) by Order No. PSC-2017-0456-S-EI, issued on November 27, 2017 in

Docket Nos. 20170210-EI and 20160160-EI. Paragraphs 5 and 9 of the 2017 Agreement address Storm Damage and Federal Income Tax Reform, respectively.

Tampa Electric filed a Petition for Recovery of Costs Associated with Named Tropical Systems and Replenishment of Storm Reserve in Docket No. 20170271-EI on December 27, 2017. Contemporaneous with the filing of this Implementation Stipulation, the company is filing an Amended Petition for Recovery of Costs Associated with Named Tropical Systems and Replenishment of Storm Reserve in the same docket (“Amended Storm Petition”). The Amended Storm Petition updates the total estimated storm restoration costs from those set forth in the company’s original petition and seeks approval of revised tariff sheets containing updated Interim Storm Cost Recovery Factors designed to recover the company’s proposed total updated storm restoration costs.

The Tax Cuts and Jobs Act of 2017 (“TCJA”) was enacted by the United States Congress on December 20, 2017 and was signed into law by the President on December 22, 2017. *See Tax Cuts and Jobs Act of 2017*, Pub. Law 115-97, 131 Stat. 2054 (2017). The TCJA amends a variety of the provisions in the Internal Revenue Code and reduces the federal corporate income tax rate from 35% to 21% effective January 1, 2018. On January 9, 2018, OPC petitioned the Commission to establish a generic docket to investigate and adjust rates for all investor owned utilities related to the reduction in the federal corporate income tax rate as a result of the passage of the TCJA. Thereafter, the Commission opened Docket No. 20180013-PU for consideration of OPC’s petition.

The purpose of this Implementation Stipulation is to memorialize the understanding and agreement of the Parties regarding the manner in which Tampa Electric will implement paragraphs 5 and 9 of the 2017 Agreement. As explained more fully below, the signatories to

the 2017 Agreement enter into this Implementation Stipulation to explain and implement the practical intent of specific provisions related to the timing of recovery contained in the 2017 Agreement.

Stipulated Implementation Provisions

1. Paragraph 5 of the 2017 Agreement grants Tampa Electric the right to recover, on an interim basis, storm damage costs beginning sixty days after filing a petition with the Commission. Pursuant to this paragraph, on January 30, 2018, Tampa Electric filed its Amended Storm Petition seeking recovery of approximately \$102.5 million estimated for storm damage costs associated with Tropical Storms Erika and Colin and Hurricanes Hermine, Matthew and Irma and replenishment of Tampa Electric's retail storm damage reserve. Therein, the company proposed to recover this amount over a nine (9) month period effective concurrently with meter readings for the first billing cycle in April, 2018.

2. Paragraph 9 of the 2017 Agreement provides a mechanism for calculating and implementing the impact of tax reform on Tampa Electric's base rates and charges that will inure to the benefit of customers on the effective date of tax reform changes. Tampa Electric, using the methodologies set forth in Paragraphs 9(b) and 9(c) of the 2017 Agreement, has preliminarily estimated the impact of the TCJA to result in a reduction in annual revenue requirements of approximately \$95 million for 2018. Tampa Electric and the other signatories to the 2017 Agreement recognize that the \$95 million estimated annual TCJA impact is based on preliminary data and is subject to final true-up. Per the 2017 Agreement, Tampa Electric is obligated to request permission of the Commission to reduce customer base rates within 120 days of the December 22, 2017 enactment date, or by April 23, 2018, upon a thorough review of the effects of the TCJA on base revenue requirements to account for the impacts of the TCJA. Reducing

base rates and charges effective concurrently with meter readings for the first billing cycle in May 2018 would allow the company to return approximately eight (8) months of its estimated tax savings to customers in 2018. The remaining four months of annual savings, reflecting the final determination of the annual tax savings amount, would be returned to customers over twelve (12) months in 2019 through the ECCR Clause.

3. Per the 2017 Agreement, the company's storm damage costs are to be allocated to customer rate classes in the same manner as base rates consistent with the rate design methods in the 2017 Agreement. Therefore, absent this Implementation Stipulation and given the 60 day period in paragraph 5(a) of the 2017 Agreement, Tampa Electric would be authorized to increase rates by approximately \$102.5 million concurrently with meter readings for the first billing cycle in April 2018, and a month later, pursuant to paragraph 9 of the 2017 Agreement, reduce those same rates by approximately \$95 million per year to reflect tax savings from the TCJA. To avoid this volatility in customer rates, and recognizing that the amount of storm damage costs and tax savings are currently estimates, with the final values to be determined by the FPSC after separate opportunities for hearing, the signatories to the 2017 Agreement agree that Tampa Electric should effectively use the estimated annual TCJA tax savings reduction of approximately \$95 million per year to avoid the need to charge customers for the estimated \$102.5 million of storm damage costs that they would have otherwise been obligated to pay beginning in April 2018. The parties also recognize that because the estimated amounts of storm costs and tax savings are approximately the same, there is an opportunity to provide customers full credit for 100 percent of the estimated 2018 tax savings during calendar year 2018, and at the same time avoid having to collect a surcharge from customers to recover the company's

estimated storm damage costs, by treating both amounts in the manner proposed in this Implementation Stipulation.

4. To accomplish these goals, the Parties agree and request that the Commission approve the interim cost recovery factors and tariffs referenced in the Amended Storm Petition, and then order the company to hold the approved tariffs in abeyance and not apply the factors contained therein to customer bills during the remainder of 2018. The Parties agree and request that the Commission authorize the company to make the appropriate accounting adjustments on its regulated books and records such that the entire estimated amount of storm costs that would have been recovered from customers ratably over a nine (9) month period in 2018 is paid for or recovered ratably from the company's estimated annual tax savings over the same nine (9) month period. The Parties further agree and request that the order approving this Implementation Stipulation provide that the tariffs held in abeyance pursuant to this paragraph are cancelled effective December 31, 2018, without further order of the Commission.

5. The Parties further agree and request that the Commission approve the following additional provisions of this Implementation Stipulation:

(a) The final amount of the company's storm costs authorized to be recovered will be determined by the Commission in Docket No. 20170271-EI.

(b) A final determination of the impact of tax reform on Tampa Electric's base rates and charges pursuant to the 2017 Agreement will be determined by the Commission in Docket No. 20180013-PU or a separate docket established for that purpose and dedicated to Tampa Electric.

(c) After the final determinations of the impact of tax reform and recoverable storm cost amounts have been determined, any difference will be trued up and recovered (or returned) to customers through the ECCR Clause in 2019, as contemplated in the 2017 Agreement.

(d) After its impact is finally determined by the Commission, the company will reflect the full impact of tax reform on Tampa Electric's base rates and charges through tariff changes to be effective concurrently with meter readings for the first billing cycle in January 2019, provided that the Commission's determinations are final before that date.

(e) All signatories maintain and do not waive their rights to raise any argument that is allowed under the 2017 Agreement with respect to the level of storm damage costs and the calculation of the TCJA impacts.

(f) It is the intent of the parties, and a condition of this Implementation Stipulation, that the two distinct proceedings contemplated in Paragraphs 5 and 9 of the 2017 Agreement shall be conducted as if this stipulation did not exist and that final determinations of actual storm costs and tax savings be made independently and separately.

6. The parties intend that the storm damage costs be transparent and ascertainable on a stand-alone basis and that the benefits of the TCJA impacts be transparent and ascertainable on a stand-alone basis. Upon approval of this Implementation Stipulation, the company shall file a monthly storm cost overview which accounts and reports on the recovery of storm damage costs, the costs remaining to be recovered, and the amount of TCJA benefits applied to storm damage costs.

7. The Parties have entered into this Implementation Stipulation for the purpose of clarifying the appropriate means of implementing the referenced provisions of the 2017


Agreement and not to modify or otherwise impact the 2017 Agreement, which shall remain in full force and effect in accordance with its terms.

8. This Implementation Stipulation is dated as of January 30, 2018. It may be executed in counterpart originals and a facsimile of an original signature shall be deemed an original.

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IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Implementation Stipulation by their signature(s):

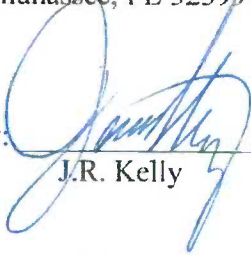
Tampa Electric Company
702 N. Franklin Street
Tampa, FL 33601

By 
Nancy Tower, President

Signature Page to Implementation Stipulation

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

By: _____



J.R. Kelly

Signature Page to Implementation Stipulation

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:  Jan 30, 2018
Jon C. Moyle, Jr.

Signature Page to Implementation Stipulation

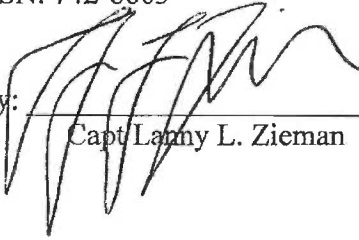
WCF Hospital Utility Alliance
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By: 

Signature Page to Implementation Stipulation

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DSN: 742-8863

By: _____



Capt Lanny L. Zieman

Signature Page to Implementation Stipulation

Florida Retail Federation
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By: 
Robert Scheffel Wright