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Clearwater, FL 33756  
727.441.8966 Fax: 727.442.8470

In Reply Refer to:  
Tampa  
[ab@macfar.com](mailto:ab@macfar.com)

August 31, 2020

**VIA FEDEX: 7714 0173 6000**

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

**REDACTED**

RECEIVED-FPSC  
2020 SEP -1 PM 2:09  
COMMISSION  
CLERK

**Re: Docket No. 20200051-GU – Petition for rate increase by Peoples Gas System  
Docket No. 20200166-GU-Petition for approval of 2020 depreciation study  
by Peoples Gas System**

Dear Mr. Teitzman:

We enclose for filing with the Commission:

1. The original and seven (7) copies of Peoples Gas System's Notice of Intent to Request Confidential Treatment which was filed on August 31, 2020; and
2. A single unredacted copy of the response to item 36 of the Response to Staff's Fourth Set of Interrogatories in which the sensitive information for which confidential treatment is sought has been highlighted.

Attached as Exhibit A to the original and all seven (7) "public" copies of the Notice of Intent to Request Confidential Treatment identified above, is a redacted response to Item 36 excluding the sensitive information for which Confidential Treatment is sought.

Thank you for your usual assistance.

Sincerely,

Andrew M. Brown

AB/plb  
Attachments

COM	___
AFD	___
APA	___
ECO	6
ENG	___
GCL	1
IDM	___
CLK	___

Mr. Adam J. Teitzman  
Commission Clerk  
August 31, 2020  
Page 2

cc: J.R. Kelly/Mireille Fall-Fry ([kelly.jr@leg.state.fl.us](mailto:kelly.jr@leg.state.fl.us);[fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us))  
Kurt Schrader/Jennifer S. Crawford/Bianca Lherisson ([kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us);  
[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us); [blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us))  
Jon C. Moyle, Jr., Esq./Karen A. Putnal, Esq. ([jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com);  
[kputnal@moylelaw.com](mailto:kputnal@moylelaw.com); [mqualls@moylelaw.com](mailto:mqualls@moylelaw.com))  
Paula K. Brown  
Kandi Floyd  
Karen Bramley  
Thomas F. Farrior, Esq.

  
MACFARLANE FERGUSON & MCMULLEN

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August 31, 2020

**VIA E-PORTAL FILING**

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

**Re: Docket No. 20200051-GU – Petition for rate increase by Peoples Gas System  
Docket No. 20200166-GU-Petition for approval of 2020 depreciation study  
by Peoples Gas System**

Dear Mr. Teitzman:

Attached for electronic filing in the above docket on behalf of Peoples Gas System, please find its Notice of Intent to Request Confidential Treatment.

Your assistance in this matter is greatly appreciated.

Sincerely,



Andrew M. Brown

AB/plb  
Attachment

cc: J.R. Kelly/Mireille Fall-Fry ([kelly.jr@leg.state.fl.us](mailto:kelly.jr@leg.state.fl.us);[fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us))  
Kurt Schrader/Jennifer S. Crawford/Bianca Lherisson ([kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us);  
[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us); [blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us))  
Jon C. Moyle, Jr., Esq./Karen A. Putnal, Esq. ([jmoyle@moylslaw.com](mailto:jmoyle@moylslaw.com);  
[kputnal@moylslaw.com](mailto:kputnal@moylslaw.com); [mqualls@moylslaw.com](mailto:mqualls@moylslaw.com))  
Paula K. Brown  
Kandi Floyd  
Karen Bramley  
Thomas F. Farrior, Esq.

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by  
Peoples Gas System.

Docket No. 20200051-GU

In re: Petition for approval of 2020  
depreciation study by Peoples Gas  
System.

Docket No. 20200166-GU

Submitted for Filing: August 31, 2020

\_\_\_\_\_/

**PEOPLES GAS SYSTEM'S  
NOTICE OF INTENT TO REQUEST CONFIDENTIAL TREATMENT**

Pursuant to Sections 366.093 and 119.07, *Florida Statutes* and 25-22.006, *Florida Administrative Code*, Peoples Gas System (“Peoples”) submits the following Request for Confidential Treatment of Number 36 of Peoples’ Response to Staff’s Fourth Set of Interrogatories To Peoples Gas System dated August 10, 2020 ( the “Response”).

1. In its Response to Interrogatory No. 36, Peoples includes a table which contains consolidated financial information of Emera and Peoples needed to make the calculations requested in the interrogatories.

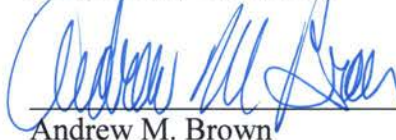
2. Accordingly, the Material (for which confidential classification is sought) is intended to be and is treated as private by Peoples and Emera because it contains proprietary confidential business information under Section 366.093(3), *Florida Statutes*.

3. Peoples requests that the information for which it seeks confidential classification not be declassified until 18 months after the date of the Commission’s order granting this request (see Section 366.093(4), *Florida Statutes*). The time period requested is necessary to protect the competitive information regarding Emera and Peoples’ financials. The period of time requested will ultimately protect Peoples and its customers.

4. As a result of the foregoing, Peoples has attached hereto, as Exhibit A, a copy of the Response with portions redacted.

WHEREFORE, Peoples submits the foregoing as its request for confidential treatment of the information identified in Exhibit A to this request.

Respectfully submitted,



Andrew M. Brown

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E-mail: [ab@macfar.com](mailto:ab@macfar.com)

Thomas R. Farrior

Phone: (813) 273-4232

E-Mail: [trf@macfar.com](mailto:trf@macfar.com)

Macfarlane Ferguson & McMullen

P. O. Box 1531

Tampa, Florida 33601-1531

Fax: (813) 273-4396

Attorneys for Peoples Gas System

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Intent to Request Confidential Treatment of Peoples Gas System has been furnished via electronic mail to the following, this 31st day of August, 2020:

J.R. Kelly, Esq.  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Room 812  
Tallahassee, FL 32399-1400  
[kellyjr@leg.state.fl.us](mailto:kellyjr@leg.state.fl.us)

Paula K. Brown  
Regulatory Department  
TECO Energy, Inc.  
P.O. Box 111  
Tampa, FL 33601-0111  
[regdept@tecoenergy.com](mailto:regdept@tecoenergy.com)

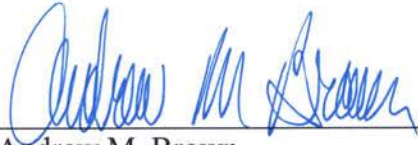
Jennifer S. Crawford, Esq.  
Kurt Schrader, Esq.  
Bianca Lherisson, Esq.  
Office of General Counsel  
Florida Public Service Commission  
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Tallahassee, FL 32399-0850

Kandi M. Floyd  
Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601-0111  
[kfloyd@tecoenergy.com](mailto:kfloyd@tecoenergy.com)

[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us)  
[kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us)  
[blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us)

Mireille Fall-Fry, Esq.  
Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400  
[fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us)

Florida Industrial Power Users Group  
c/o Jon C. Moyle, Jr.  
Karen A. Putnal  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
Tallahassee, FL 32301  
[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)  
[kputnal@moylelaw.com](mailto:kputnal@moylelaw.com)  
[mqualls@moylelaw.com](mailto:mqualls@moylelaw.com)



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Andrew M. Brown

  
MACFARLANE FERGUSON & McMULLEN

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In Reply Refer to:  
Tampa  
[ab@macfar.com](mailto:ab@macfar.com)

August 31, 2020

**VIA E-PORTAL FILING**

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

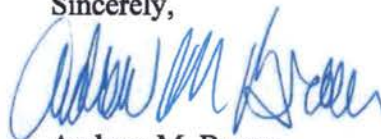
**Re: Docket No. 20200051-GU – Petition for rate increase by Peoples Gas System  
Docket No. 20200166-GU-Petition for approval of 2020 depreciation study  
by Peoples Gas System**

Dear Mr. Teitzman:

Attached for electronic filing in the above docket on behalf of Peoples Gas System, please find its Notice of Serving Answers to Staff's Fourth Set of Interrogatories (Nos. 32-37).

Your assistance in this matter is greatly appreciated.

Sincerely,



Andrew M. Brown

AB/plb  
Attachment

cc: J.R. Kelly/Mireille Fall-Fry ([kelly.jr@leg.state.fl.us](mailto:kelly.jr@leg.state.fl.us); [fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us))  
Kurt Schrader/Jennifer S. Crawford/Bianca Lherisson ([kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us);  
[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us); [blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us))  
Jon C. Moyle, Jr., Esq./Karen A. Putnal, Esq. ([jmoyle@moylslaw.com](mailto:jmoyle@moylslaw.com);  
[kputnal@moylslaw.com](mailto:kputnal@moylslaw.com); [mqualls@moylslaw.com](mailto:mqualls@moylslaw.com))  
Paula K. Brown  
Kandi Floyd  
Karen Bramley  
Thomas F. Farrior, Esq.

**EXHIBIT A**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by  
Peoples Gas System.

Docket No. 20200051-GU

In re: Petition for approval of 2020  
depreciation study by Peoples Gas  
System.

Docket No. 20200166-GU

Submitted for Filing: August 31, 2020

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**PEOPLES GAS SYSTEM'S NOTICE OF SERVING ANSWERS TO STAFF'S  
FOURTH SET OF INTERROGATORIES (NOS. 32-37)**

Peoples Gas System, by its undersigned attorneys, files this Notice of Serving  
Answers to Staff's Fourth Set of Interrogatories (Nos. 32-37).

Dated this 31st day of August, 2020.

Respectfully submitted,

/s/ Andrew M. Brown, Esq.  
Andrew M. Brown  
Thomas R. Farrior  
Macfarlane Ferguson & McMullen  
Post Office Box 1531  
Tampa, Florida 33601  
(813) 273-4300  
[ab@macfar.com](mailto:ab@macfar.com)  
[trf@macfar.com](mailto:trf@macfar.com)

Attorneys for Peoples Gas System



## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Serving Answers to Staff's Fourth Set of Interrogatories (Nos. 32-37) of Peoples Gas System has been furnished via electronic mail to the following, this 31st day of August, 2020:

J.R. Kelly, Esq.  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Room 812  
Tallahassee, FL 32399-1400  
[kellyjr@leg.state.fl.us](mailto:kellyjr@leg.state.fl.us)

Paula K. Brown  
Regulatory Department  
TECO Energy, Inc.  
P.O. Box 111  
Tampa, FL 33601-0111  
[regdept@tecoenergy.com](mailto:regdept@tecoenergy.com)

Jennifer S. Crawford, Esq.  
Kurt Schrader, Esq.  
Bianca Lherisson, Esq.  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us)  
[kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us)  
[blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us)

Kandi M. Floyd  
Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601-0111  
[kfloyd@tecoenergy.com](mailto:kfloyd@tecoenergy.com)

Mireille Fall-Fry, Esq.  
Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400  
[fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us)

Florida Industrial Power Users Group  
c/o Jon C. Moyle, Jr.  
Karen A. Putnal  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
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[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)  
[kputnal@moylelaw.com](mailto:kputnal@moylelaw.com)  
[mqualls@moylelaw.com](mailto:mqualls@moylelaw.com)

/s/ Andrew M. Brown, Esq.  
Andrew M. Brown

**PEOPLES GAS SYSTEM  
DOCKET NO. 20200051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 32  
PAGE 1 OF 1  
FILED: AUGUST 31, 2020**

- 32.** Please refer to PGS' response to Staff's Interrogatory No. 7. PGS indicated that the required ten year testing of all of its customer meters were not completed due to workforce shortages. As a result, contractors were hired to help complete the meter testing in the Miami and Orlando areas.
- a. How many contractors were added in each of the areas to complete the required testing of the listed meters?
  - b. When does PGS expect the required testing to be finished?
- A.**
- a. Peoples added three contractors who performed, and continue to perform, meter changeouts in Miami (2 contractors) and Orlando (1 contractor).
  - b. By the end of 2020.

**PEOPLES GAS SYSTEM  
DOCKET NO. 2020051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 33  
PAGE 1 OF 1  
FILED: AUGUST 31, 2020**

- 33.** On MFR Schedule G-3, page 8 of 11, line 4, PGS indicates that PGS will receive equity infusions from TECO Energy of \$180 million in 2020 and \$96 million in 2021. Please explain how TECO Energy will obtain the funds to provide the equity infusions to PGS?
- A.** TECO Energy, Inc. receives funds from its subsidiaries in two ways. Peoples and other subsidiaries dividend up to TECO Energy, Inc. 100 percent of its earnings and make surrogate tax payments to TECO Energy, Inc. As needed, funds will also be obtained through equity contributions from Emera U.S. Holdings Inc. ("EUSHI").

**PEOPLES GAS SYSTEM  
DOCKET NO. 20200051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 34  
PAGE 1 OF 1  
FILED: AUGUST 31, 2020**

- 34.** Please refer to MFR Schedule G-3, page 8 of 11. Please describe the entity that will issue the Bonds listed in rows 1, 2, and 3.
- A.** Tampa Electric Company, which Peoples Gas System is a division of, will issue the bonds listed in rows 1, 2 and 3.

**PEOPLES GAS SYSTEM**  
**DOCKET NO. 20200051-GU**  
**DOCKET NO. 20200166-GU**  
**STAFF'S FOURTH SET OF**  
**INTERROGATORIES**  
**INTERROGATORY NO. 35**  
**PAGE 1 OF 1**  
**FILED: AUGUST 31, 2020**

35. Please provide schedules depicting the capital structure of TECO Energy for the historic base year ended December 31, 2019, the projected test year ended December 31, 2020, and the projected test year ended December 31, 2021.

A. Below is the 2019 actual, 2020 and 2021 projected capital structure for TECO Energy, Inc.

	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Projected</u>
<b>Short Term Debt</b>	-	-	-
<b>Long Term Debt</b>	-	-	-
<b>Equity</b>	<u>\$3,870,094,739</u>	<u>\$4,556,902,288</u>	<u>\$5,003,337,982</u>
<b>Total Capital</b>	<u>\$3,870,094,739</u>	<u>\$4,556,902,288</u>	<u>\$5,003,337,982</u>
<b>Debt %</b>	0.00%	0.00%	0.00%
<b>Equity %</b>	100.00%	100.00%	100.00%

**PEOPLES GAS SYSTEM  
DOCKET NO. 2020051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 36  
PAGE 1 OF 2  
FILED: AUGUST 31, 2020**

**36.** Please provide a revised MFR Schedule C-26 using Emera Incorporated as the parent of PGS, including a parent debt adjustment in row 10.

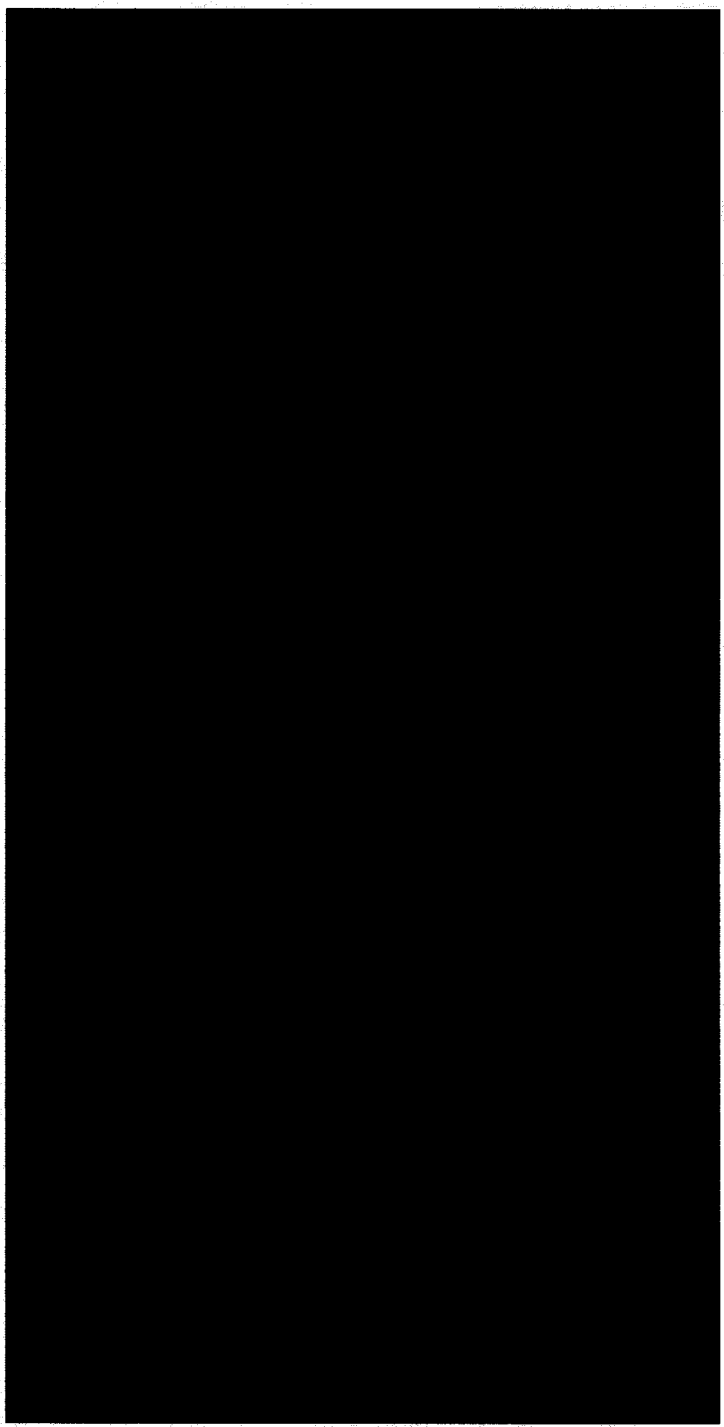
**A.** Peoples Gas System ("Peoples") is a division of Tampa Electric Company, which is a wholly owned subsidiary of TECO Energy, Inc. TECO Energy, Inc. is a subsidiary of Emera US Holdings, Inc. ("EUSHI"), which is a subsidiary of Emera, Inc. ("Emera"), a Canadian company. Peoples files a consolidated U.S. income tax return with EUSHI. Emera is not a U.S. taxpayer and not a party to the EUSHI U.S. consolidated tax return. Emera only files a U.S. Form 1120F informational treaty-based return.

As stated in the prepared direct testimony of Valerie Strickland, Docket No. 2020051-GU, Peoples believes that EUSHI is the parent entity that should be considered for the purpose of calculating the parent debt adjustment. Florida Administrative Code (F.A.C) Rule 25.14.004 entitled "Effect of Parent Debt on Federal Corporate Income Tax" provides that "the income tax expense of a regulated company shall be adjusted to reflect the income tax expense of the parent debt that may be invested in the equity of the subsidiary where a parent-subsidiary relationship exists and the parties to the relationship join in the filing of a consolidated income tax return" (emphasis added). Additionally, paragraph (2) of this rule provides that "where the regulated utility is a subsidiary of tiered parents, the adjusted income tax effect of the debt of all parents invested in the equity of the subsidiary utility shall reduce the income tax expense of the utility". Since EUSHI is the highest tiered parent and the ultimate parent company which files the U.S. consolidated tax return, and Emera Inc. does not join in the filing of a consolidated US income tax return with Peoples, the Company used the capital structure of EUSHI parent for the purpose of calculating the parent debt adjustment.

Although we do not accept that Emera should be considered the Parent for purposes of Rule 25.14.004, attached is a version of MFR Schedule C-26 using Emera's 2019 and projected 2021 data.

**REDACTED**

**PEOPLES GAS SYSTEM  
DOCKET NO. 2020051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 36  
PAGE 2 OF 2  
FILED: AUGUST 31, 2020**



**PEOPLES GAS SYSTEM  
DOCKET NO. 20200051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 37  
PAGE 1 OF 2  
FILED: AUGUST 31, 2020**

- 37.** Please refer to MFR Schedule G-2, page 29 of 31. Please explain how the utility adjustment of (\$335,316) was derived.
- A.** The utility adjustment was determined as provide in the attached table.



**PEOPLES GAS SYSTEM  
TAX UTILITY ADJUSTMENT**

<u>Adjustment on MFR G2-02</u>	<u>Line No. On MFR G2-02</u>	<u>Adjustment \$</u>	<u>State Tax</u>	<u>Federal Tax</u>	<u>Total Tax</u>
<b>Revenues</b>					
CAST IRON/BARE STEEL RIDER (CIBSR) - ROI	Line No. 5	(1,541,208)	68,707	309,225	377,932
LEASE OF PHFFU	Line No. 6	(103,210)	4,601	20,708	25,309
<b>Expenses</b>					
EMPLOYEE ACTIVITIES	Line No. 12	(86,278)	(3,846)	(17,311)	(21,157)
ECONOMIC DEVELOPMENT ADJUSTMENT	Line No. 15	(37,500)	(1,672)	(7,524)	(9,196)
MAINTENANCE OF GENERAL PLANT	Line No. 17	(55,364)	(2,468)	(11,108)	(13,576)
MAINT. OF STRUCTURES AND IMPROVEMENTS	Line No. 18	(7,187)	(320)	(1,442)	(1,762)
NON-UTILITY USE OF COMMON PLANT	Line No. 20	(44,199)	(1,970)	(8,868)	(10,838)
NON-REGULATED ASSETS (WFNG)	Line No. 22	(46,469)	(2,072)	(9,323)	(11,395)
		<u>(1,921,415)</u>	<u>60,960</u>	<u>274,357</u>	<u>335,316</u>
Federal Tax Rate	21.00%				
State Tax Rate	4.458%				

**PEOPLES GAS SYSTEM  
DOCKET NO. 20200051-GU  
DOCKET NO. 20200166-GU  
STAFF'S FOURTH SET OF  
INTERROGATORIES  
INTERROGATORY NO. 37  
PAGE 2 OF 2  
FILED: AUGUST 31, 2020**

A F F I D A V I T

STATE OF FLORIDA            )  
  )  
COUNTY OF HILLSBOROUGH )

The foregoing instrument was acknowledged before me by means of  physical presence, this 14<sup>th</sup> day of August, 2020, by Kandi Floyd who deposed and said that she is Director, Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas System's Response to Staff's Fourth Set of Interrogatories, (Nos. 32-37) in Docket Nos. 20200051-GU and 20200166, prepared or assisted with the responses to these interrogatories to the best of her information and belief. She is personally known to me or has produced \_\_\_\_\_ as identification.

Dated at Tampa, Florida this 14<sup>th</sup> day of August, 2020.

Kandi Floyd  
Kandi Floyd, Director, Regulatory Affairs  
Peoples Gas System

Sworn to and subscribed before me this 14<sup>th</sup> day of August, 2020.

Pamela L. Brown  
Notary Public  
Name typed, printed or stamped

My Commission expires \_\_\_\_\_



[jcrawfor@psc.state.fl.us](mailto:jcrawfor@psc.state.fl.us)  
[kschrade@psc.state.fl.us](mailto:kschrade@psc.state.fl.us)  
[blheriss@psc.state.fl.us](mailto:blheriss@psc.state.fl.us)

Mireille Fall-Fry, Esq.  
Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
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Tallahassee, FL 32399-1400  
[fall-fry.mireille@leg.state.fl.us](mailto:fall-fry.mireille@leg.state.fl.us)

Florida Industrial Power Users Group  
c/o Jon C. Moyle, Jr.  
Karen A. Putnal  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
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