



April 3, 2024

VIA: ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 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 dockets is Tampa Electric Company's Motion to Consolidate.

Thank you for your assistance in connection with this matter.

Sincerely,

J. Jeffrey Wahlen

JJW/ne
Attachment

cc: All Parties of Record (w/attachment)

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 3, 2024

MOTION TO CONSOLIDATE DOCKETS

Tampa Electric Company ("Tampa Electric" or the "company"), pursuant to Rules 28-106.204 and 28-106.108, Florida Administrative Code, requests that the Florida Public Service Commission ("FPSC" or the "Commission") issue an order: (1) consolidating Docket Nos. 20240026-EI (Petition for Rate Increase), 20230139-EI (2023 Depreciation and Dismantlement Study), and 20230090-EI (2024 GBRA/Inflation Reduction Act Implementation Proposal); (2) establishing Docket No. 20240026-EI as the primary docket; and (3) directing that future filings in all three dockets be filed in Docket No. 20240026-EI, and says:

BACKGROUND

A. 2021 Rate Case and 2021 Agreement

1. Tampa Electric's last general base rate proceeding was conducted in Docket No. 20210034-EI ("2021 Rate Case"). On August 6, 2021, Tampa Electric and a group of Consumer Parties filed a Stipulation and Settlement Agreement ("2021 Agreement") that resolved all the issues in the 2021 Rate Case. The 2021 Agreement was approved by the Commission in Order No. PSC-2021-0423-S-EI, issued November 10, 2021.

B. Generation Base Rate Adjustments (“GBRA”) [Docket No. 20230090-EI]

2. Subparagraph 11(c)(iv) of the 2021 Agreement addresses the impact of Tax

Changes on a GBRA that has not gone into effect and states:

The company will adjust any GBRA that has not gone in effect up or down to reflect the new corporate income tax rate and the normalization of any new tax credits applicable to Future Solar projects on the revenue requirement for the GBRA. The effect of Tax Changes on a GBRA that has gone into effect will be addressed as part of the calculation in subparagraph 11(c)(i), above. *** (emphasis added)

3. On February 19, 2024, Tampa Electric filed a proposal to implement the Tax Reform provisions for GBRA in the 2021 Agreement (“IRA Implementation Proposal”) by (1) making no changes to its current base rates or the 2023 and 2024 GBRA as approved by the Commission and (2) leaving the unamortized balance of the Production Tax Credits (“PTC”) associated with certain solar projects for disposition as an income tax expense reduction in the company’s next general base rate proceeding.

4. The company filed a letter in Docket No. 20230090-EI on March 14, 2024 notifying the Commission of its intent to file a motion to consolidate Docket No. 20230090-EI with its rate case docket.

5. The testimony of three witnesses (Valerie Strickland, Richard Latta, and Jeff Chronister) filed on April 2, 2024 by Tampa Electric in Docket No. 20240026-EI discuss the impact of the company’s IRA Implementation Proposal and deferred PTC on the company’s 2025 net operating income, 2025 net operating income deficiency, and 2025 proposed revenue and rate increases.

C. Depreciation and Dismantlement [Docket No. 20230090-EI]

6. Paragraph 9 of the 2021 Agreement addresses depreciation and dismantlement studies, and states:

[T]he Company shall file a depreciation study or studies no more than one year, nor less than 90 days, before the filing of its next general base rate proceeding, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation and dismantlement studies contemporaneously with the company's general base rate proceeding... (Emphasis supplied)

7. Paragraph 9(b) of the 2021 Agreement was intended to give the Consumer Parties and the Commission a reasonable opportunity to review, analyze and consider depreciation rates or other aspects of such Depreciation and Dismantlement Studies contemporaneously with the company's next general rate proceeding.

8. The company filed a Petition for Approval of its 2023 Depreciation and Dismantlement Study on December 27, 2023, and that petition was assigned Docket No. 20230139-EI. The company refers to the studies filed in Docket No. 20230139-EI as its "2023 Depreciation Study."

D. 2024 Rate Case [Docket No. 20240026-EI]

9. Tampa Electric filed its petition for rate increase in Docket No. 20240026-EI on April 2, 2024, together with the prepared direct testimony of 19 witnesses and 12 volumes of minimum filing requirement ("MFR") schedules. The company prepared its MFR schedules and calculated its 2025 net operating income, 2025 net operating income deficiency, and 2025 proposed revenue and rate increases using the depreciation rates reflected in its 2023 Depreciation Study. The testimony of two witnesses (Ned Allis and Jeff Kopp) filed on April 2, 2024 in Docket No. 20240026-EI address the specifics of the 2023 Depreciation Study, and the testimony of a third (Richard Latta) explains how the depreciation rates in the 2023 Depreciation Study were considered in the company's proposed 2025 base rate increase.

JUSTIFICATION FOR CONSOLIDATION

10. Rule 28-106.108, Florida Administrative Code, allows consolidation when separate matters “involve similar issues of law or fact, or identical parties” and when consolidation “would promote the just, speedy, and inexpensive resolution of the proceedings, and would not unduly prejudice the rights of a party.”

11. Consolidation of these dockets is appropriate because they involve similar issues of law or fact. Depreciation expense and dismantlement costs and expenses, proposed 2023 depreciation rates, and the impact of deferred PTC on the company’s 2025 revenue requirement are reflected in the company’s rate case MFR and, as described above, are discussed in the testimony of its witnesses.

12. Consolidation will promote the “just, speedy, and inexpensive resolution of the proceedings” because it will facilitate the orderly and efficient consideration and disposition of inter-related issues across the three dockets; provide for a clear, unified evidentiary record; and conserve the cost and labor borne by the affected parties and the Commission. Granting this motion will not unduly prejudice the rights of the parties, but rather, will promote their ability to efficiently advocate their positions on the issues in all three dockets.

13. Granting this motion would be consistent with the approach used by the Commission when it consolidated the rate case and depreciation dockets of Tampa Electric’s affiliate, Peoples Gas System, Inc. See Order No. PSC-2023-0128-PCO-GU, issued April 12, 2023, in Docket Nos. 20230023-GU, 20220219-GU, and 20220212-GU [Doc. No. 02641-2023].

14. Tampa Electric has conferred with counsel for the parties of record in all three dockets and is authorized to represent that each takes no position or does not object to this motion.

WHEREFORE, Tampa Electric Company requests that the Commission issue an order: (1) consolidating Docket Nos. 20240026-EI (Petition for Rate Increase), 20230139-EI (2023 Depreciation and Dismantlement Study), and 20230090-EI (2024 GBRA/Inflation Reduction Act Implementation Proposal); (2) establishing Docket No. 20240026-EI as the primary docket; and (3) directing that future filings in all three dockets be filed in Docket No. 20240026-EI,

DATED this 3rd day of April, 2024.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Motion to Consolidate Dockets, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 3rd day of April, 2024 to the following:

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Petition to Intervene Pending