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May 21, 2024

VIA HAND DELIVERY

RECEIVED-FPSC
2024 MAY 21 PM 3:15
COMMISSION CLERK

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

REDACTED

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 docket is Tampa Electric Company's Request for Confidential Classification and Request for Temporary Protective Order of certain information contained in its supplemental response to the Office of Public Counsel's First Request for Production of Documents (No. 14). Also attached are the public (redacted) version of these documents.

Thank you for your assistance in connection with this matter.

Sincerely,

Virginia Ponder

COM _____
AFD _____
APA _____
ECO _____
ENG 1 _____
GCL _____
IDM _____
CLK _____

redacted Exh "B"

VLP/ne
Attachment
cc: All parties of record

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: May 21, 2024

**TAMPA ELECTRIC COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION
AND REQUEST FOR TEMPORARY PROTECTIVE ORDER**

Tampa Electric Company, ("Tampa Electric" or the "company"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, hereby requests confidential classification of the yellow highlighted information contained in the following described document(s) ("the Document(s)") stamped "CONFIDENTIAL" and all information that is or may be printed on yellow paper stock stamped "CONFIDENTIAL" within the Document(s), all of said confidential information being hereinafter referred to as "Confidential Information."

Description of the Document(s)

On this date, Tampa Electric serves its Supplemental Response to Office of Public Counsel's First Request for Production of Documents (No. 14) by electronic mail and by posting a PDF file to the confidential portion of the company's Discovery SharePoint site for this docket.

Request

The company believes that portions of its supplemental response to OPC's First Request for Production of Documents, Number 14, as specified on Exhibit "A," constitute Confidential

Information and has designated it as such by highlighting. Contemporaneous with the filing of this request, Tampa Electric submitted the Confidential Information to the Commission Clerk on a USB with a separate, confidential cover letter. Tampa Electric requests confidential classification for this information such that it will be entitled to protection against public disclosure pursuant to Section 366.093, Florida Statutes. In support of this request, the company states:

1. Subsection 366.093(1), Florida Statutes, provides that any records “found by the Commission to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1), Florida Statutes [requiring disclosure under the Public Records Act].” Proprietary confidential business information includes but is not limited to: (a) trade secrets; (b) internal auditing controls and reports of internal auditors; (c) security measures, systems, or procedures; (d) information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms; (e) information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information; and (f) employee personnel information unrelated to compensation, duties, qualifications, or responsibilities. §366.093(3)(a)-(f), Fla. Stat. The Confidential Information that is the subject of this request and motion falls within one or more of these statutory categories and, thus, constitutes proprietary confidential business information entitled to protection under Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

2. Attached hereto as Exhibit "A" is a justification for confidential treatment of the Confidential Information contained in the Documents.

3. Exhibit “B” contains the public versions of the Documents with Confidential Information redacted.

4. The Confidential Information contained in the Documents is intended to be and is treated by Tampa Electric as private and has not been publicly disclosed.

5. For the same reasons set forth herein in support of its request for confidential classification, Tampa Electric also moves the Commission for entry of a Temporary Protective Order pursuant to Rule 25-22.006(6)(a) of the Florida Administrative Code.

Requested Duration of Confidential Classification

6. Pursuant to Rule 25-22.006(9)(a), Tampa Electric requests that the Confidential Information be treated by the Commission as confidential proprietary business information for 18 months. If, and to the extent that the company is in need of confidential classification of the Confidential Information beyond the 18-month period set forth in the Commission rule, the justification and grounds for such extended confidential treatment are set forth in Exhibit "C" to this request and motion.

WHEREFORE, Tampa Electric respectfully requests that the Confidential Information that is the subject of this request and motion be accorded confidential classification for the reasons set forth herein and for 18 months.

DATED this 21st day of May, 2024.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that electronic copies of the foregoing Request have been served by electronic mail on this 21st day of May, 2024 to the following:

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ATTORNEY

EXHIBIT A
JUSTIFICATION FOR CONFIDENTIAL TREATMENT

First Request for Production (No. 14)			
Bates Page Nos.	Document Description	Description of Information	Justification
29979-29980	Automatic Method Change to Required Section 174 Method	The Highlighted Information	(1)

Justifications

(1) The highlighted information relates to competitive interests, the disclosure of which would impair the competitive business of the provider of the information. This information is protected by Section 366.093(3)(e), Florida Statutes.

EXHIBIT B
PUBLIC VERSION(S) OF THE DOCUMENT(S)

Attached hereto (unless previously filed as may be noted below) are two public versions of the Document(s) with the Confidential Information redacted.

Public Version(s) of the Document(s) attached X

Public Version(s) of the Document(s) attached via USB

EXHIBIT C
JUSTIFICATION FOR EXTENSION OF CONFIDENTIALITY PERIOD

N/A

[REDACTED]

12/31/2022

STATEMENT PURSUANT TO SECTION 7.02 OF REV. PROC. 2022-14 AS MODIFIED BY REV. PROC. 2023-11
AUTOMATIC METHOD CHANGE TO REQUIRED SECTION 174 METHOD

On behalf of each Applicant listed below, the Taxpayer is filing this statement pursuant to Section 7.02 of Rev. Proc. 2022-14, as modified by Rev. Proc. 2023-11, to change the method of accounting for specified research and experimentation expenditures under I.R.C. § 174. Section 7.02(4)(ii) of Rev. Proc. 2022-14 provides that the requirement under Treas. Reg. § 1.446-1(e)(3)(i) to file a Form 3115 is waived and the following statement in lieu of Form 3115 is authorized for this accounting method change for each Applicant's first taxable year beginning after December 31, 2021. Section 7.02(4)(ii) of Rev. Proc. 2022-14 also waives the requirement to file the duplicate copy of Form 3115, under section 6.03(1)(a) of Rev. Proc. 2015-13, if the year of change is for the Applicant's first taxable year beginning after December 31, 2021.

A. Name and employer identification number of the applicant that has paid or incurred specified research and experimental expenditures:

[REDACTED]

B. Beginning and ending dates of the first taxable year in which the change to the required § 174 method takes effect for the applicant (year of change):

Tax year beginning date – January 1, 2022
Tax year ending date – December 31, 2022

C. Designated automatic accounting method change number: 265

D. Description of the type of expenditures included as specified research or experimental expenditures:

The expenditures incurred in connection with each Applicant's trade or business relate to the engineering and construction of infrastructure needed to create and deliver electric power and natural gas to its customers. In addition, the applicant incurred expenditures related to the design, development, testing, and implementation of software solutions that are leveraged by the Applicants' teams to deliver their services to customers. The Applicants' expenditures are incurred without compensation and the taxpayer retains rights to use the research.

The specified research and experimental expenditures paid or incurred during the year of change include all costs incident to the development or improvement of the services described above, including direct and indirect employee costs, supplies used or consumed in these activities,

REDACTED

EMERA US HOLDINGS INC.
02-0527409
Tax Year Ended 12/31/2022

TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
OPC'S FIRST REQUEST FOR PODS
APRIL 11, 2024
SUPPLEMENTAL: MAY 21, 2024

STATEMENT PURSUANT TO SECTION 7.02 OF REV. PROC. 2022-14 AS MODIFIED BY REV. PROC. 2023-11
AUTOMATIC METHOD CHANGE TO REQUIRED SECTION 174 METHOD

contractor expenditures, and allocable overhead including depreciation, utilities, rent, and communication expenses that were specifically tracked to each project.

The specified research and experimental expenditures do not include costs paid or incurred for ordinary testing or inspection of materials for quality control, efficiency surveys, management studies, consumer surveys, advertising or promotions, the acquisition of third-party patents, models, productions, or processes, or research in connection with literary, historical, or similar projects. To the extent there are 174 costs from the foreign CFCs not listed, the Applicant will need to include the amounts within this statement or in a separate statement.

E. Amount and high-level location (i.e., Domestic or Foreign) of specified research or experimental expenditures paid or incurred by the applicant during the year of change:



F. Declaration statement:

Each Applicant is changing its method of accounting for specified research or experimental expenditures incurred in tax years beginning after December 31, 2021, to capitalize such expenditures to a specified research or experimental capital account, and amortize such amount over either a 5-year period for domestic research or 15-year period for foreign research (as applicable) beginning with the mid-point of the taxable year in which such expenditures are paid or incurred in accordance with the method permitted under I.R.C. § 174 for the year of change. This change is made on a cut-off basis.