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May 23, 2024

**VIA ELECTRONIC FILING**

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

Enclosed for filing in the above docket on behalf of Tampa Electric Company are replacement pages 41 and 42 for the direct testimony of Jeff Chronister Volume II.

Thank you for your assistance in connection with this matter.

Sincerely,

Virginia Ponder

VLP/ne  
Attachment

cc: All parties of record (w/enc.)

1 Depreciation Study submitted on December 27, 2023, in  
2 Docket No. 20230139-EI.

3  
4 Mr. Allis describes the company's proposed depreciation  
5 rates and study in detail; the Tampa Electric witness  
6 Jeff Kopp supports and explains the dismantlement study  
7 the company commissioned for inclusion in the 2023  
8 Depreciation Study. My Original Prepared Direct Testimony  
9 also discusses depreciation expense.

10  
11 **Q.** What depreciation period study date should be used to  
12 calculate depreciation expense for the 2025 projected  
13 test year?

14  
15 **A.** The projected ending plant balances as of December 31,  
16 2024, from the depreciation study that was filed on  
17 December 27, 2023, should be used.

18  
19 **Q.** What should be the implementation date for the revised  
20 depreciate rates and amortization schedules proposed by  
21 the company in this case?

22  
23  
24  
25

1 **A.** The Commission should approve an implementation date of  
2 January 2025 for the company's proposed, revised  
3 depreciation rates, and amortization schedules. This  
4 effective date matches our proposed effective date for  
5 our proposed new 2025 customer rates.

6

7 TAXES OTHER THAN INCOME

8 **Q.** What level of Taxes Other Than Income expense should be  
9 approved for the 2025 test year?

10

11 **A.** The Commission should approve Jurisdictional Adjusted  
12 Taxes Other than Income ("TOTI") expense of \$101.6 million  
13 as shown on MFR Schedule C-1. This amount is reasonable  
14 as it was forecasted using prudent estimates of property  
15 values and assessments for ad valorem tax purposes. My  
16 Original Prepared Direct Testimony discusses TOTI  
17 further.

18

19 INCOME TAXES

20 **Q.** What level of Income Tax expense should be approved for  
21 the 2025 test year?

22

23 **A.** The Commission should approve Jurisdictional Adjusted  
24 Income Tax expense (benefit) totaling (\$8.3 million) as

25

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies of the foregoing letter and two-page attachment has been served by electronic mail on this 23rd day of May, 2024 to the following:

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