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April 2, 2025

**VIA: ELECTRONIC FILING**

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

**Re: Tampa Electric Company's Petition for Approval of 2026-2035 Storm Protection Plan  
Dkt. No.: 20250016-EI**

Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Tampa Electric Company is the Rebuttal Testimony of A. Sloan Lewis.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml  
Attachment

cc: Walt Trierweiler, Office of Public Counsel  
TECO Regulatory



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20250016-EI

TAMPA ELECTRIC COMPANY'S  
2026-2035  
STORM PROTECTION PLAN

REBUTTAL TESTIMONY

OF

A. SLOAN LEWIS

FILED: APRIL 2, 2025

1                                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                                           **REBUTTAL TESTIMONY**

3                                                                                   **OF**

4                                                                                                   **A. SLOAN LEWIS**

5  
6   **Q.**   Please state your name, address, occupation, and  
7           employer.

8  
9   **A.**   My name is A. Sloan Lewis. My business address is 702 N.  
10           Franklin Street, Tampa, Florida 33602. I am employed by  
11           Tampa Electric Company ("Tampa Electric" or "the  
12           company") as Manager, Rates in the Regulatory Affairs  
13           Department.

14  
15   **Q.**   Are you the same A. Sloan Lewis who filed direct testimony  
16           in this proceeding?

17  
18   **A.**   Yes, I am.

19  
20   **Q.**   Have your duties, responsibilities, or experience changed  
21           since the direct testimony was submitted?

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23   **A.**   No.

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25   **Q.**   What is the purpose of your rebuttal testimony in this

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proceeding?

**A.** The purpose of my rebuttal testimony is to respond to the testimony of Kevin J. Mara, who is testifying on behalf of the Office of Public Counsel ("OPC"). My rebuttal testimony explains that Tampa Electric's accounting treatment and inclusion of the costs for the Legacy Storm Hardening Initiatives and Distribution Pole Replacement Programs in the 2026-2035 SPP is appropriate and in accordance with the 2020 Settlement Agreement and Rule 25.6030 of the Florida Administrative Code ("SPP Rule").

**Q.** Please describe the 2020 Settlement Agreement.

**A.** In April 2020, Tampa Electric, OPC, and several other parties entered into a settlement agreement to resolve issues in several dockets, including the Commission's docket for review of the company's 2020-2029 Storm Protection Plan ("SPP"). The Commission approved the 2020 Agreement in Order No. PSC-2020-0224-AS-EI, issued June 30, 2020. The 2020 Agreement required Tampa Electric to recover the costs of some existing storm hardening activities through the Storm Protection Plan Cost Recovery Clause ("SPPCRC"), and to recover the costs of

1 other existing activities through base rates. The  
2 activities that remain in base rates include Distribution  
3 Pole Replacements, Distribution Unplanned Vegetation  
4 Management, Transmission Unplanned Vegetation Management,  
5 and the Legacy Storm Hardening Plan Activities.

6  
7 **Q.** Mr. Mara asserts in his testimony that not all of the  
8 costs associated with Legacy Storm Hardening Initiatives  
9 are recovered through base rates, and states: "It is my  
10 understanding that TECO will recover O&M expenses through  
11 the SPPCRC." Is Mr. Mara's understanding correct?

12  
13 **A.** No. None of the O&M costs associated with Legacy Storm  
14 Hardening Initiatives have been or will be included in  
15 the company's annual SPPCRC filing. The 2020 Agreement  
16 requires Tampa Electric to recover the costs associated  
17 with the Legacy Storm Hardening Initiatives through base  
18 rates.

19  
20 Mr. Mara's confusion is likely related to the inclusion  
21 of the Legacy Storm Hardening Initiatives in the company's  
22 2026-2035 SPP, and the inclusion of Legacy Storm Hardening  
23 Initiative-related expenses in the estimated revenue  
24 requirement for the 2026-2035 SPP. Tampa Electric,  
25 however, does not recover the costs of all SPP activities

1 through the SPPCRC. As I explained on page 6 of my Direct  
2 Testimony: "The annual revenue requirements [in the SPP]  
3 reflect all the investments and expenses associated with  
4 the activities in the plan without regard to whether the  
5 costs are recovered through the company's existing base  
6 rates and charges or through the company's SPPCRC." The  
7 company's inclusion of all the SPP costs in the Plan is  
8 consistent with the requirements of the SPP Rule.

9  
10 **Q.** Mr. Mara also asserts in his testimony that: "for the  
11 Distribution Pole Replacement program, the capital costs  
12 will be assigned to the SPP with the exception of plant  
13 additions and retirements associated with all  
14 distribution pole replacement which will remain through  
15 base rates." Is Mr. Mara's understanding correct?

16  
17 **A.** No. Mr. Mara's statement confuses the inclusion of the  
18 capital costs related to the Distribution Pole  
19 Replacement program in the 2026-2035 SPP with cost  
20 recovery through the SPPCRC. Tampa Electric included all  
21 of the company's SPP activities in its 2026-2035 SPP even  
22 though not all of the costs of those activities are  
23 recovered through the SPPCRC. This approach is consistent  
24 with the 2020 Agreement and Rule 25.6030 of the Florida  
25 Administrative Code.

1 Page 7 of the 2020 Settlement Agreement states: "TECO's  
2 Distribution Pole Replacement program is a legacy storm  
3 hardening activity that is included in TECO's SPP.  
4 However, cost recovery for the plant additions and  
5 retirements associated with all distribution pole  
6 replacements will remain through base rates. This  
7 includes O&M expenses from asset transfers related to  
8 distribution pole replacements." All costs related to the  
9 Distribution Pole Replacement program are appropriately  
10 included in the company's estimated 2026-2035 SPP revenue  
11 requirement because this Program is part of the company's  
12 approach to storm hardening. Distribution Pole  
13 Replacement Program costs are appropriately excluded from  
14 the company's annual SPPCRC filing.  
15

16 **Q.** Does Tampa Electric intend to seek recovery of the Legacy  
17 Storm Hardening Initiatives and Distribution Pole  
18 Replacement Program in its annual SPPCRC filing?  
19

20 **A.** No. None of the costs for the Legacy Storm Hardening  
21 Initiatives or Distribution Pole Replacement Program have  
22 been or will be included in the company's annual SPPCRC  
23 filing.  
24

25 **Q.** Mr. Mara asserts in his testimony that the 2020 Agreement

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"calls for exclusion from the SPPCRC of retirements and additions to the poles." Is Mr. Mara's statement correct?

**A.** Yes. This is the correct characterization of the treatment of the capital costs in the Distribution Pole Replacement program. Tampa Electric does not include the capital cost for the Distribution Pole Replacement program in the SPPCRC.

**Q.** Please summarize your testimony.

**A.** Tampa Electric's accounting treatment for the Legacy Storm Hardening Initiatives and Distribution Pole Replacement Programs in the 2026-2035 SPP are appropriate and in accordance with the 2020 Settlement Agreement and the SPP Rule.

**Q.** Does this conclude your rebuttal testimony?

**A.** Yes.