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September 30, 2014

VIA: ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Commission review of numeric conservation goals
(Tampa Electric Company); FPSC Docket No. 130201-EI

Dear Ms. Stauffer:

Attached for filing in the above docket is the original of Tampa Electric Company's Brief and Post-Hearing Statement of Issues and Positions.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp
Attachment

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Commission review of numeric conservation goals (Florida Power & Light Company)	DOCKET NO. 130199-EI
In re: Commission review of numeric conservation goals (Duke Energy Florida, Inc.	DOCKET NO. 130200-EI
In re: Commission review of numeric conservation goals (Tampa Electric Company)	DOCKET NO. 130201-EI
In re: Commission review of numeric conservation goals (Gulf Power Company)	DOCKET NO. 130202-EI
In re: Commission review of numeric conservation goals (JEA)	DOCKET NO. 130203-EM
In re: Commission review of numeric conservation goals (Orlando Utilities Commission)	DOCKET NO. 130204-EM
In re: Commission review of numeric conservation goals (Florida Public Utilities Company)	DOCKET NO. 130205-EI
	FILED: September 30, 2014

TAMPA ELECTRIC COMPANY'S BRIEF
AND POST-HEARING STATEMENT OF ISSUES AND POSITIONS

Tampa Electric Company ("Tampa Electric" or "the company"), pursuant to the Prehearing Order[1] in these consolidated proceedings, submits this its Brief and Post-Hearing Statement of Issues and Positions.

[1] Order No. PSC-14-0356-PHO-EM, issued July 11, 2014

BRIEF

Background

These consolidated dockets are before the Commission pursuant to the Florida Energy Efficiency and Conservation Act, or "FEECA" as it is commonly referred to, and Rule 25-17.0021, Florida Administrative Code, (the "DSM Goals Rule"), which is the rule the Commission adopted in 1993 to implement the setting of Demand Side Management ("DSM") goals for electric utilities in Florida that are subject to the requirements of FEECA.[2]

Under the DSM Goals Rule the Commission sets DSM goals for each of the FEECA utilities at least once every five years. Each utility is required by the rule to propose numeric goals for the ten-year period and provide ten-year projections of the total cost-effective, winter and summer peak demand savings (MW) and annual energy savings (GWH) reasonably achievable in the residential and commercial/industrial classes through DSM. These goals are to be based upon the utilities' most recent planning process.

A hearing was conducted July 21-23, 2014 in these proceedings during which the Commission considered direct testimony of 12 witnesses for the parties and rebuttal testimony presented by eight witnesses addressing the DSM goals proposed by the FEECA utilities and opposing proposals put forth by the Southern Alliance for Clean Energy ("SACE"), Sierra Club and the Environmental Defense Fund ("EDF").

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[2] The seven utilities subject to FEECA who are parties to these consolidated proceedings are Florida Power & Light Company ("FPL"), Duke Energy Florida ("DEF"), Tampa Electric, Gulf Power Company ("Gulf"), Florida Public Utilities Company ("FPUC"), Orlando Utilities Commission ("OUC") and Jacksonville Electric Authority ("JEA"). Two of the FEECA utilities, OUC and FPUC, were authorized to establish numeric goals by proxy methodology and were excused from the filing and participation requirements of the Order Establishing Procedure. Order No. PSC-13-0645-PAA-EU, issued December 4, 2013. JEA's issues were all stipulated.

Summary of Tampa Electric's Position

Tampa Electric's Goals are Aggressive, Yet Fair for All Customers

Tampa Electric utilized a comprehensive and thorough approach in establishing and presenting for Commission approval its proposed DSM goals for the 2015-2024 time period. The company carefully adhered to the Commission's Rule 25-17.0021, Florida Administrative Code, as well as the Commission's Order Establishing Procedure for this proceeding.

Tampa Electric's proposed goals were developed utilizing the rate impact measure ("RIM") cost-effectiveness test in conjunction with the Participant test. This approach accomplishes two fundamental principles that are at the very fiber and the foundation of countless decisions the Commission has made in the past. The first goal is to establish DSM goals that create the least amount of upward pressure on customers' rates. The second key principle is to avoid, where possible, cross-subsidies between customer groups. Only the RIM test when applied to all DSM measures evaluated can deliver results that meet these two key principles. (Tr. 734-735)

The goals Tampa Electric has proposed are aggressive, but at the same time are reasonably achievable, cost-effective and fair for all customers. These goals are based on the company's most recent planning process and adhere to the requirements of FEECA and the requirements contained in the Commission's DSM Goals Rule.

The process for goals development was structured. It did not allow for arbitrary or capricious decisions to be made. Specifically, Tampa Electric's proposed DSM goals were developed through the careful evaluation of some 274 measures applied across residential and commercial and industrial market segments involving some 30 different building types. In all, some 3,300 individual measure evaluations were conducted. (Tr. 736)

The order and rigor of analysis utilized in the DSM process supervised by the Commission have delivered much success for Tampa Electric and its customers as well as for other electric utilities in Florida. Utilities in Florida have consistently ranked among the top performers in the country, both for demand and energy reduction achievements.

In short, Tampa Electric's proposed DSM goals have been carefully developed in a manner fully compliant with FEECA and the Commission's implementing rule. The proposed goals achieve the proper balance of being aggressive in the pursuit of demand and energy savings, but at the same time being cost-effective and free of cross-subsidization for all customers.

The Goals and Positions Urged by SACE, Sierra Club and EDF are Arbitrary and Devoid of Analytical Support

The testimony of Natalie Mims and Karl Rábago, testifying on behalf of SACE, Ken Woolf testifying on behalf of Sierra Club and Dr. James Fine testifying on behalf of EDF, was uniformly critical of the process utilized by the Commission and the FEECA utilities in setting DSM goals. However, that criticism was based principally upon conclusory reports and other documentation from around the country, much of it hearsay, and none of which is specific to the task at hand, which is setting DSM goals for the FEECA utilities for the 2015–2024 time period. In stark contrast to the detailed statute and rule compliant efforts put forth by Tampa Electric and the other FEECA utilities in developing their proposed goals, SACE and Sierra Club's witnesses urged the Commission to adopt arbitrarily selected "percentage of sales" goals for all of the utilities – goals that appear to have been pulled out of the air and are devoid of any analytical support, and which lack any association with Florida-specific data or Tampa Electric's resource planning process. Similarly, they fail to consider any cost-effectiveness analyses and totally

ignore the requirements of the Commission's DSM Goals Rule for setting demand side numeric goals for electric utilities.

SACE, Sierra Club and EDF Ignore Rate Impacts and Demonstrate a Fundamental Lack of Understanding in Many Key Areas

As stated earlier, SACE and Sierra Club urge the adoption of arbitrarily selected "percentage of sales" goals, while EDF proposes no specific goals at all. SACE's and Sierra Club's proposed goals demonstrate their desire to pursue an overarching environmental agenda that has no concern whatsoever for rates charged to electric customers in Florida or the economy of this state.

The witnesses for SACE, Sierra Club and EDF further demonstrate their lack of understanding in the following key areas: their misinterpretation of the 2008 revisions to the FEECA Statute; their incorrect stated belief that the amended statute now requires a specific cost-effectiveness test, namely, the Total Resource Cost ("TRC") test; their refusal to recognize that the TRC test omits a key cost element that is clearly necessary for this Commission to accurately discharge its duties of managing any upward pressure on customers' rates; the rejection of a time-tested, Commission-approved methodology to account for free riders when setting DSM goals; and their failure to recognize the thorough analysis of the results of the company's solar pilot programs and the importance of proper management of the funding of those activities, so as to not create a massive give-away program subsidized by the ratepayers for non-cost-effective measures. (Tr. 1590, line 17 – Tr. 1591, line 10)

Stark Contrast in Approach: Careful Analytics vs. Complete Arbitrariness

Indeed, as presented in the opening statement of these proceedings on behalf of the utilities, the evidence presented in the record of this case provides a striking contrast. On the one hand, the record displays an analytically robust, nearly year long evaluation of DSM by the

FEECA utilities. The methods followed by the utilities fully complied with FEECA and the Commission's DSM Goals Rule, and guidance from the Commission from the June 17 workshop last year and the Order Establishing Procedure in these proceedings.

On the other hand, the record reflects goals proposed by SACE and Sierra Club that are over-the-top, "back of the envelope" type estimates. SACE and Sierra Club did not perform any study; they simply propose arbitrary DSM savings goals of percentages of total sales per year. EDF did not propose numeric DSM goals at all. The contrast is very apparent. The choice before the Commission is readily apparent and compelling.

I. TAMPA ELECTRIC'S PROPOSED DSM GOALS ARE APPROPRIATE AND SHOULD BE APPROVED.

Tampa Electric Proposed Goals

Tampa Electric submitted testimony and exhibits of witness Howard T. Bryant fully supporting as appropriate and reasonable the DSM goals for Tampa Electric for the period 2015-2024 for both residential and commercial/industrial sectors at the generator level. For the residential sector, the proposed goals are 25.7 MW of summer demand, 61.9 MW of winter demand and 56.9 GWH of annual energy. For the commercial/industrial sector, the proposed goals are 30.6 MW of summer demand, 16.4 MW of winter demand and 87.4 GWH of annual energy. These goals were developed using the Commission-approved cost effectiveness methodology and are based on the RIM test. Document No. 1 of Mr. Bryant's Hearing Exhibit No. 45 (set forth at A.-1), details the incremental and cumulative annual amounts that comprise these goals. (Tr. 6, Line 15 – Tr. 7, line 6).

Tampa Electric's Proposed Goals are Appropriately Lower than Those Proposed for the 2010 – 2019 Period.

Tampa Electric's proposed goals are lower than the goals the company proposed for the 2010-2019 period, and rightly so. As Mr. Bryant explained, there are a number of considerations driving the decrease in the company's current proposed goals from those proposed five years ago. These include: 1) customer behavioral changes which have caused overall annual customer growth and average per customer usage of electricity to be lower, thereby deferring the in-service date of the next generating unit in the company's expansion plan used for DSM evaluations, 2) appliance efficiencies have increased from previous levels and thus customer usage is further decreased, (3) the cost of natural gas fired generation has decreased, and 4) a number of efficiency increases in appliance manufacturing standards have occurred for many baseline measures used for evaluation of potential DSM measures which reduced the available demand and energy savings that can be achieved through DSM. (Tr. 683, line 20 – Tr. 684, line 14)

These factors accounting for lower proposed goals than five years ago were not unique to Tampa Electric, but affected other FEECA utilities as well. FPL's witness Steven Sim discusses the impact of higher efficiency in federal and state codes and standards and lower forecasted fuel costs as the resulting diminished potential for DSM savings. (Tr. 308, line 11 – Tr. 310, line 16) DEF witness Timothy J. Duff likewise discusses similar factors, including a decline in residential use per customer and increases in efficiency standards which, with other factors, have reduced the potential for cost-effective DSM achievements. (Tr. 497, line 10 – Tr. 498, line 2). Gulf's witness John N. Floyd likewise discusses factors which have caused Gulf's proposed goals to be significantly lower than its currently effective goals. (Tr. 814, line 21 – Tr. 815, line 17)

As Tampa Electric's witness Mr. Bryant explained, DSM goals should not always be set higher than previously set goals. More is not always better and setting goals too high just for the sake of having higher goals can lead to costly and unfair results for Tampa Electric customers. DSM goals should be set with a clear focus on the costs the utility would have to incur to serve the load that the conservation efforts are reasonably projected to avoid. (Tr. 684, lines 16-25)

The Process Utilized by Tampa Electric to Develop its Proposed Goals was Reasonable.

As explained by witness Bryant, Tampa Electric's process to establish its proposed 2015-2024 DSM goals was strategically guided by two specific events that gave clear direction for DSM goals development and the ultimate filing requirements for this proceeding. First, a Commission Staff workshop occurred on June 17, 2013 where general direction was given by Staff as to how to initiate the current DSM goals setting process utilizing the Itron Technical Potential Study for each utility developed in the last goals proceeding. The second event was the issuance of the Commission's August 19, 2013 Order Establishing Procedure ("OEP"). (Tr. 687, lines 1-12).

The strong link between the June 17 workshop and the OEP is noted in the OEP. The OEP states that, "On June 17, 2013, staff conducted a meeting with utilities and interested parties to discuss the numeric goals proceeding. The parties agreed that the Technical Potential Study used in the previous numeric goals proceeding, Docket No. 080407-EG – 080412-EG, should be updated by each utility on or about September 30, 2013." Therefore, with agreement among the parties and a recent, robust Technical Potential Study in hand, the FEECA utilities embarked on a comprehensive exercise to perform the updating function in a consistent manner. At the completion of the update and evaluation process, each utility was able to determine its proposed DSM goals for the 2015-2024 period. (Tr. 687, line 15 – Tr. 688, line 3)

Updating a previous Technical Potential Study has been a practice utilized by this Commission in the past and has occurred when the foundational data in the previous study is still deemed appropriate. Furthermore, the utilities were advised by Itron that the previous study was still foundationally solid, and once updated by the capable utilities of Florida, would provide a useful and adequate tool for DSM goals setting. The end result would be consistency among the utilities, refreshed data with measure relationships maintained within sectors and any new measures appropriately added. (Tr. 688, line 8 – Tr. 688, line 25)

Mr. Bryant's testimony summarizes the careful and thorough steps utilized to update the Technical Potential Study. (Tr. 689, line 1 – Tr. 692, line 7). The updated Study provided an appropriate tool to enable the FEECA utilities to develop their new DSM goals.

Tampa Electric's Specific Process to Develop its DSM Goals was Thorough and Reasonable.

As witness Bryant explained, Tampa Electric performed a careful eight-step analysis in developing its proposed DSM goals. The process began with an updating of the company's technical potential, followed by the initiation of the company's integrated resource planning process to identify the avoided unit for purposes of gauging cost-effectiveness. (Tr. 692, line 11 – Tr. 694, line 9). Next the company established its economic potential through an evaluation of the 3,322 specific DSM measure applications contained in the technical potential, utilizing the RIM and TRC tests. (Tr. 694, lines 14 – Tr. 695, line 17). Following that the company determined the appropriate incentive for each measure under the RIM and TRC economic potential scenarios. (Tr. 695, line 23 – Tr. 696, line 6). Tampa Electric then performed a screening analysis to evaluate the cost-effectiveness with the inclusion of administrative costs, but excluding incentives. (Tr. 696, line 13 – Tr. 697, line 5). The next step of the screening process was to screen those measures out of the RIM and TRC potential scenarios for free-ridership. (Tr. 697, line 7 – Tr. 698, line 18). The last screening process was the development of

the incentive level to be applied to the remaining measures. For this step Tampa Electric chose an incentive level that would maximize the achievable potential. (Tr. 698, line 20 – Tr. 699, line 8)

After completion of the screening process the results of the incentive level determination under the RIM and TRC scenarios were evaluated with supply curve adoption modeling to establish the achievable DSM potential under both RIM and TRC scenarios. (Tr. 699, lines 15-19). Based on the estimated achievable potentials for energy efficiency and demand response, Tampa Electric developed its proposed residential and commercial/industrial DSM goals for the 2015–2024 period. (Tr. 701, line 18 – Tr. 703, line 1)

Throughout this process Tampa Electric adhered to the requirements of FEECA, as implemented in Commission Rule 25-17.0021, Florida Administrative Code, as well as the Commission's Order Establishing Procedure for this proceeding. The resulting goals are aggressive, while consistent with the objectives of avoiding unnecessary upward pressure on rates and avoiding cross-subsidization as between groups of customers.

In summary, the process utilized by Tampa Electric for goals development was structured and did not allow for arbitrary or capricious decisions to be made. The process followed a carefully developed plan to comply with all relevant statutory and rule requirements. The company's proposed goals are based upon Tampa Electric's most recent planning process. While they are aggressive, they are at the same time reasonably achievable and cost-effective for all customers.

The order and rigor of analysis utilized by Tampa Electric and the other FEECA utilities has delivered much success for Tampa Electric as well as for the utilities in Florida. As a whole, the Florida utilities have consistently ranked among the top performers in the country, both for

demand and energy reduction achievements. The company's proposed goals achieve the proper balance of being aggressive in the pursuit of demand and energy savings, but at the same time, cost-effective and free of cross-subsidization for all the company's customers. (Tr. 735, line 15 – Tr. 736, line 19)

II. THE COST-EFFECTIVENESS TESTS EMPLOYED BY TAMPA ELECTRIC IN DEVELOPING ITS PROPOSED GOALS ARE REASONABLE AND APPROPRIATE.

The Commission should approve Tampa Electric's use of the RIM test and Participant test as the cost-effectiveness tests used to select measures comprising the company's DSM goals. These two tests are the best means of insuring the proper determination of aggressive yet cost-effective DSM goals that avoid undue upward pressure on electric rates and insure that all customers are treated fairly.

The RIM test, when used in tandem with the Participant test, provides a cost-effective, fair, reasonable and equitable determination of DSM expenditures for both participants and non-participants. The RIM test places the least amount of upward pressure on rates while allowing for significant accomplishments of DSM measure deployment. Furthermore, the RIM test does not promote cross-subsidization among participants and non-participants.

With one exception, the Commission has considered the RIM test to be the most appropriate measure of DSM cost-effectiveness since the 1994 DSM goals proceeding. In that proceeding the determination of which cost-effectiveness test to utilize was the most contentious issue before the Commission. After considering all of the evidence, the Commission decided to base DSM goals on measures that passed both the RIM and Participant test, rather than measures

that passed the TRC test. After considerable input from a huge host of active participants, the Commission explained its selection as follows:

> . . .We find that goals based on measures that pass the TRC but not RIM would result in increased rates and would cost customers who do not participate in a utility DSM measure to subsidize customers who do participate. Since the record reflects that the benefits of adopting TRC goals are minimal, we do not believe that increasing rates, even slightly, is justified.
>
> (Order No. 94-1313-FOF-EG, issued October 25, 1994, in Docket No. 930548-EG).

The Commission also addressed the benefits to low income customers of using the RIM standard as the controlling one for adopting goals:

> All customers, including low income customers should benefit from RIM-based programs. This is because RIM-based programs insure that both participating and non-participating customers benefit from utility sponsored conservation programs. Additional generating capacity is deferred and the rates paid by low income customers are less than they otherwise would be.
>
> (Id.)

On reconsideration of its final order in the 1994 case, the Commission adhered to its basis for relying on the RIM test and the Participant test, saying that it chose to keep rates lower for all customers, lowering bills for non-participants and participants. (Order No. PSC-95-0075-FOF-EG)

The Legal Environmental Assistance Foundation ("LEAF") appealed the Commission's 1994 decision to the Florida Supreme Court. In affirming the Commission the Court stated:

> In instructing the Commission to set conservation goals for increasing energy efficiency and conservation, the legislature directed the Commission to not approve any rate or rate structure which discriminates against any class of customer. The Commission was therefore compelled to determine the overall effect on rates, generation expansion, and revenue requirements. Based on our review of the record, we find ample support for the

> Commission's determination to set conservation goals using RIM measures. Accordingly, we affirm the orders of the Commission.
>
> Legal Environmental Assistance Foundation, Inc. v. Clark, 668 So.2d 982 (Fla. 1996)

In 2009 the Commission broke from tradition and set goals based on the TRC test (as enhanced for consideration of carbon emission costs and referred to as E-TRC). However, the Commission subsequently rejected plans filed by two investor-owned utilities to implement those 2009 goals as having an undue adverse impact on the costs passed on to customers. Out of concern over the cost impact, the Commission instead approved a continuation of those utilities' RIM based DSM programs that were the result of the Commission's 2004 goal setting proceeding and some additional programs that were proposed and approved in 2006. (Tr. 109, lines 6-21)

The Commission's decisions in the past to approve DSM goals based on the RIM test have not hindered DSM performance of the Florida utilities relative to other utilities in the industry. As Mr. Bryant testified for Tampa Electric, the company's accomplishments are significantly greater than most other utilities in the U. S. (Tr. 685, lines 13-14). From the inception of Tampa Electric's programs through 2013, the company has achieved 723 MW of winter demand reduction, 331 MW of summer demand reduction and 814 GWH of annual energy savings. These peak load reductions have eliminated the need for the equivalent of four 180 MW power plants. Of greater significance is the fact that the great ponderance of this accomplishment was achieved without cross-subsidization at the expense of customers who were not participants in the available DSM program measures. Except for the 2010-2013 period, Tampa Electric achieved this level of reduction by offering only those DSM programs that

reduce rates for all customers, both DSM participants and non-participants alike. (Tr. 686, lines 1-13)

The RIM test accounts both for the cost of incentives paid to program participants and the upward pressure on rates from lost revenues. Incentives paid to program participants are a cost of administering the program and are passed on to the general body of customers through the Energy Conservation Cost Recovery Clause ("ECCR"). Lost revenues reduce contributions toward covering fixed costs and, therefore, can also have significant adverse impacts on a regulated utility's ability to earn a reasonable return which, in turn, puts upward pressure on rates for the general body of customers. As witness Deason testified, both of these extremely important considerations and impacts are ignored by the TRC test. (Tr. 100, line 23 – Tr. 101, line 5). These considerations accounted for the Commission's adoption of the RIM test over the TRC in the 1994 DSM proceeding as reflected in Order No. 94-1313-FOF-EG, previously cited.

In light of the fact that the RIM test avoids undue upward pressure on rates and avoids unfair cross-subsidization of participants – two attributes ignored by the TRC test, Tampa Electric urges the Commission to reconfirm the appropriateness of goals based on the RIM and Participant tests.

Intervenor Witnesses Mims' and Woolf's Support for the TRC Test Over the RIM Test is Unfounded.

SACE witness Natalie Mims errs in her claim that FEECA mandates the use of the TRC cost-effectiveness test and that the Commission has mandated use of the TRC test. As stated earlier, with one exception, the Commission has relied on the RIM test and the Participant test in setting DSM goals for the FEECA utilities. The Commission only receded from the RIM test one time in setting goals, in 2009, and subsequently determined that programs designed to meet those goals would be so costly as to warrant reverting back to RIM-based DSM programs for the

two affected utilities; namely, FPL and DEF. (Tr. 1566, line 18 – Tr. 1567, line 7). Ms. Mims is simply wrong in her assertion that FEECA requires the use of the TRC cost-effectiveness test. Clearly the RIM and Participant tests produce goals that do not unduly increase rates and at the same time protect customers who cannot or do not participate in the utility DSM measure from having to subsidize those customers who do participate.

Sierra Club witness Woolf's criticisms of the RIM test are flawed for the same reasons described above relative to Ms. Mims' criticisms of the RIM test. Mr. Woolf, like Ms. Mims, is urging the Commission to jettison a cost-effectiveness test which keeps a reasonable eye on rates and a reasonable guard against cross-subsidization. Mr. Woolf apparently believes those concerns should take a back seat to maximizing DSM, whatever the cost. Such an approach would be completely unreasonable and contrary to the interests of electric utility customers in Florida.

III. THE TWO-YEAR PAYBACK STANDARD FOR ADDRESSING AND MITIGATING "FREE-RIDERSHIP" REMAINS APPROPRIATE.

Tampa Electric appropriately screened out measures that are most likely to result in free riders by using a two-year payback criterion for this purpose. Rule 25-17.0021, Florida Administrative Code, requires the minimization of free riders in the setting of DSM goals. This requirement was accomplished through the application of a long-standing Commission recognized practice, initially approved for Tampa Electric in 1991 as a program standard and ultimately approved for Rule adherence in the 1994 DSM goals proceeding. There the Commission approved the use of a participant payback of two years or less without a utility incentive. The two-year or less period of time is sufficient motivation for a customer's natural,

self-serving adoption of the DSM measure without the need for any ratepayer funded incentive. The basis for the approach is that Tampa Electric, and ultimately its customers, should not pay an incentive to customers to do that which they would do on their own without an incentive. The two-year payback criterion is the appropriate means to apply to minimize free-ridership as required by the Commission's rule. (Tr. 697, line 7 – Tr. 698, line 5)

The Commission has a long history of using the two-year payback criterion in DSM goals setting and in approving DSM program participation standards. Tampa Electric first introduced the screen in 1991 as a key part of a program standard which restricted incentive payments to any measure that had less than a two-year customer payback. The Commission approved the two-year payback standard in 1991 and has subsequently approved it in every program filing since then. (Tr. 1581, line 19 – Tr. 1582, line 2)

In 1994 FPL introduced the two-year payback screen in their goals docket as a means of minimizing free riders and the Commission approved FPL's goals that were based on this standard. (Tr. 1582, lines 2-6)

The Commission's Staff has acknowledged the use of the Participant test and the two-year payback criterion to control free-ridership in recent workshops. In addition, John Laitner with the American Council for an Energy Efficient Economy ("ACEEE"), published an article identifying the two-year payback as a reasonable threshold for a customer to not require any utility incentive. Similarly, the Environmental Protection Agency Energy Star Program indicates that consumers desire rapid payback when an incremental up-front investment is required and that period is in the range of two to three years. Based on this support for the continued utilization of the two-year payback criterion, Tampa Electric believes it remains the most appropriate tool for minimizing free-ridership. (Tr. 1582, lines 6-20)

Intervenor Criticism of the Two-Year Payback is Unfounded

Witnesses for SACE and Sierra Club offered little more than generalized opposition to the use of a two-year payback screen to address free-ridership. The evaluation, measurement and verification alternative proposed by Ms. Mims on behalf of SACE would be complicated, difficult to administer and costly, and Mr. Bryant testified on rebuttal that he believed such a proposal would be unlikely to produce a more accurate assessment of free-ridership than the use of the two-year payback criterion. (Tr. 1570, lines 7-17). Moreover, the Commission's rule requires free-ridership to be addressed during the goal setting process, not in an evaluation measurement and verification program conducted subsequent to the establishment of goals and the implementation of programs designed to achieve those goals. Utilization of a payback period to screen for free-ridership is a reasonable means of complying with the Commission's rule. Selection of the payback period is a policy decision and Tampa Electric urges the Commission to reaffirm the appropriateness of a two-year payback term for use as a free-ridership criterion.

IV. GOALS SHOULD NOT BE SET FOR DEMAND SIDE RENEWAL ENERGY SYSTEMS, OR SHOULD BE SET AT ZERO, AS THEY HAVE PROVEN TO BE NON-COST-EFFECTIVE.

Tampa Electric currently has four solar pilot programs, including photovoltaic ("PV") systems for residential and commercial customers, PV systems for schools, residential solar water heating ("SWH") and low income SWH. (Tr. 714, lines 3-7). These pilot programs were initiated as a result of Commission Order No. PSC-09-0855-FOF-EG, which was the Commission's final order, issued September 30, 2009, approving numeric conservation goals for the current period. In that order the Commission cited amendments to Section 366.82(2), Florida Statutes, requiring it to establish goals for demand side renewable energy systems. Recognizing

that none of these resources were found to be cost-effective in the utilities' analyses, the Commission directed the IOUs to file pilot programs designed to encourage solar water heating and solar PV technologies in the DSM program approval proceeding. Based on that order, the participating utilities, including Tampa Electric, developed specific pilot renewable programs to meet the requirements of the order. The Commission approved a cap on annual expenditures for the utilities in the aggregate of $24.5 million annually, with Tampa Electric's portion being $1.5 million annually. (Tr. 715, line 14 – Tr. 716, line 14)

Mr. Bryant described the performance of these pilot programs since their inception, the costs of the programs and, for purposes of cost-effectiveness calculations the demand and energy savings from the solar pilot programs. (Tr. 717, line 15 – Tr. 722, line 16). Mr. Bryant summarized the cost-effectiveness values for the solar pilot programs as provided in the table below:

Pilot Program	**RIM Value**	**TRC Value**	**Participant Value**
Residential PV	0.38	0.41	1.20
Commercial PV	0.40	0.39	1.10
SWH	0.56	0.28	0.71

(Tr. 723, lines 11-14)

As Mr. Bryant testified, the meaning of the above cost-effectiveness values is clear and stark. The pilot residential and commercial PV programs do not pass the RIM test or the TRC test. From a RIM test perspective, this means the total benefits (avoided generation, avoided transmission and distribution and fuel) are far too small compared to the costs (incentives, program administration and lost revenue) associated with delivering these programs. (Tr. 723, line 25 – Tr. 724, line 4)

From a TRC test perspective, this means the total benefits (avoided generation, avoided transmission and distribution and fuel) are also far too small compared to the program costs (cost of equipment, equipment O&M costs, and program administration) associated with delivering these programs. (Tr. 724, lines 6-11)

However, the Participant test values for both the residential and commercial offerings (1.20 and 1.10, respectively) indicate adequate cost-effectiveness, i.e., the benefits to the participants are greater than the costs; however, this is due to cross-subsidies. Specifically, the non-passing values for both the RIM and TRC tests demonstrate that participants are being non-cost-effectively subsidized by all other customers. (Tr. 724, lines 13-20)

As Mr. Bryant explained, the RIM test has failing values for the residential and commercial programs (0.38 and 0.40, respectively) due to the magnitude of the incentives. At $2 per watt, the average incentive for residential is $14,028 and the average incentive for commercial is $20,000. (Tr. 724, line 25 – Tr. 725, line 4)

The TRC test has failing values for the residential and commercial programs (0.41 and 0.39, respectively) due to the high cost of the technology, even though costs have been decreasing over the life of the pilot programs. (Tr. 725, lines 6-9)

Mr. Bryant went on to state that the Participant test has passing values for the residential and commercial PV programs due to the high incentives offered as well as currently available tax credits. Over time, the incentive levels offered help the participant recover the investment before the useful life of the equipment has been exhausted. But as previously stated, cross-subsidies are flowing from non-participants to the participants without sufficient, cost-effective benefits being received by the non-participants. (Tr. 725, lines 11-20)

Tampa Electric performed a series of sensitivities on the cost-effectiveness of these programs, none of which supported a continuation of any of the four solar pilot programs. (Tr. 726, line 3 – Tr. 727, line 17). Similar results were obtained with respect to the pilot residential SWH program. (Tr. 728, line 4 – Tr. 730, line 7)

Witness Bryant concluded that, based on the cost-effectiveness evaluations and subsequent sensitivities conducted by Tampa Electric it would be unreasonable to continue to offer incentives for the solar technologies contained in the pilot programs at the end of the required pilot program period. Any continuation of expenditures on these programs would cause continued upward pressure on the ECCR clause for programs that do not pass the RIM or TRC cost-effectiveness tests as well as the continued payment of subsidies from non-participants to those customers installing solar technologies. These subsidizing payments made through the collection of pilot program costs in the ECCR clause are being levied against the non-participating general body of ratepayers who are not receiving any commensurate level of benefits. It simply does not make sense at this time for Tampa Electric's customers to pay for these programs under any cost-effectiveness test. (Tr. 730, line 9 – Tr. 731, line 6)

Intervenors Provide No Credible Support for a Continuation of Solar DSM Programs.

Mr. Rábago, testifying on behalf of SACE, could only urge the Commission to ignore the results of the solar pilot programs the Commission instituted in 2009 and, instead, to adopt a new "value of solar" cost-effective analysis which appears designed to make non-cost-effective solar applications appear cost-effective through the use of subjective externality costs. Mr. Rábago's testimony does not detract from the reasonableness of the DSM goals proposed by Tampa Electric or the fact that the solar pilot programs implemented by Tampa Electric pursuant to the Commission's 2009 order have clearly proven to be non-cost-effective under the RIM and TRC

tests and that the participants in these programs have been non-cost-effectively subsidized by all other customers. (Tr. 1571, line 9 – Tr. 1572, line 5).

As witness Bryant testified on rebuttal, Mr. Rábago's "value of solar" analysis is a complex and subjective concept that appears designed to create numerous "savings" in an effort to make mon-cost-effective solar applications appear cost-effective. In stark contrast, the results of the solar pilot programs ordered by the Commission in 2009 serve as concrete objective evidence that the total benefits from these pilot programs are far too small compared to the costs associated with delivering these programs. (Tr. 1572, lines 10-18).

It would be a complex, time consuming, contentious and costly exercise to pursue a "value of solar" initiative in an effort to "prop up" the perceived value of solar programs that clearly have been shown to be non-cost-effective. These pilot solar programs have now clearly demonstrated and confirmed through actual field installations and data collection that they are not cost-effective from a DSM measure perspective. Based on the non-cost-effectiveness results of the renewable measures contained in the pilot solar programs, it is now appropriate either to set no goals for solar applications or to set renewable goals for Tampa Electric at zero. The latter alternative would be consistent with four previous Commission decision setting goals at zero when no DSM measures have proven to be cost-effective. This first occurred for Jacksonville Electric Authority ("JEA") in Docket No. 990720-EG, Order No. PSC-00-0588-FOF-EG, and again in Docket No. 040030-EG, Order No. PSC-04-0768-PAA-EG. In both orders, the Commission stated that JEA's goals were set at zero because none of the measures evaluated passed both the RIM and Participant tests. The same decision was made for Orlando Utilities Commission ("OUC") in Docket No. 990722-EG, Order No. PSC-00-0587-FOF-EG, and again in Docket No. 040035-EG, Order No. PSC-04-0767-PAA-EG. In both orders, the Commission

stated that OUC's goals were set at zero because none of the measures evaluated passed both the RIM and Participant tests. The same rationale calls for setting Tampa Electric's renewable goal at zero in this proceeding. (Tr. 1753, line 24 – Tr. 1574, line13)

V. THE DSM GOALS PROPOSED BY INTERVENORS, SACE AND SIERRA CLUB ARE COMPLETELY ARBITRARY, CONTRARY TO FLORIDA LAW AND THE COMMISSION'S DSM GOALS RULE AND SHOULD BE REJECTED.

While the witnesses for SACE, Sierra Club and EDF were highly critical of the process utilized by the Commission and the FEECA utilities in setting DSM goals, when it came time to provide input as to what those goals should be, the intervenor witnesses resorted to pulling arbitrary percentages out of the air. They were forced to do this, given their lack of any Florida-specific studies or any rigorous analyses, as required by Rule 25-17.0021, Florida Administrative Code. The intervenor witnesses were either arbitrary in their selection of "goals" or failed to recommend any goals at all, which adds nothing of substance. (Tr. 1564, lines 3-24)

Ms. Natalie Mims, testifying for SACE, recommended energy efficiency goals of 0.75 percent of retail sales, ramping up to one percent "in another year." This is a completely arbitrary and unsupported recommendation that signifies no regard whatsoever for the impact the recommendation would have on utility customers in Florida. That recommendation should be summarily rejected as being arbitrary and baseless. (Tr. 1570, line 19 – Tr. 1571, line 3). Ms. Mims provided no Florida-specific analysis or any study or effort whatsoever to take into account the considerations required to be addressed in the Commission's DSM goals rule. SACE's witness Mr. Rábago presented no proposed goals at all, adding nothing to the resolution of the issues before the Commission.

Mr. Woolf, testifying on behalf of Sierra Club, similarly proposed annual efficiency savings equal to one percent of annual retail sales by 2019. Just like Ms. Mims' recommendation of 0.75 percent of retail sales, ramping up to one percent in "another year", Mr. Woolf's one percent recommendation is totally arbitrary and unsupported and should be rejected. Like Ms. Mims, Mr. Woolf rolls out his arbitrary percentage of retail sales goal without any consideration whatsoever for the rate impact on utility customers in Florida. He simply and summarily concludes, at Tr. 1196, lines 1-3, that the rate impacts of the Sierra Club goal will not be much higher than those of the utilities' goals. But in fact, the rate impact of the arbitrarily selected one percent goal will be significantly higher. Using Tampa Electric's proposed RIM-based DSM goals and associated costs to determine an order of magnitude of the rate impact on customers under the burden of a one percent DSM energy goal, the increased cost of DSM through the ECCR clause will be almost fivefold, from an average of $47 million annually to an average of $230 million annually. A commensurate bill impact for 1,200 kWh will also occur, namely, the customer's monthly ECCR cost will increase from an average of $3.22 per month to an average of $15.77 per month. (Tr. 1587, lines 12-23). Obviously, Mr. Woolf has little concern over the rate impact of his proposal on utility customers in Florida.

The "goals" proposed by SACE and Sierra Club are nine to thirteen times higher on a winter/summer peak demand basis, and approximately thirteen times higher on an energy basis than the utility-sponsored goals derived from a nearly year long effort with valuable Staff input. These stark differences along make the SACE and Sierra Club proposed goals inherently suspect. Those differences, together with the deficiencies in the testimonies of the SACE, Sierra Club and EDF witnesses, form a solid basis for rejecting the proposals put forth by these intervenors. (Tr. 1587, line 12 – Tr. 1588, line 4)

VI. IT IS PREMATURE TO SPECULATE ABOUT WHAT COSTS, IF ANY, MAY BE IMPOSED BY STATE OR FEDERAL REGULATIONS REGARDING THE EMISSION OF GREENHOUSE GASES.

The Commission and all parties to this proceeding find themselves in very much the same posture they were in five years ago in the goals setting process relative to potential costs associated with greenhouse gas regulation – something proposed, but nothing anywhere near final. In 2009 it was proposed federal legislation. Compliance costs were built into the goals via the E-RIM and E-TRC cost-effectiveness tests. Although customers paid for the alleged compliance costs through the ECCR, those costs never materialized.

This time we have the Environmental Protection Agency's ("EPA's") recently proposed Clean Power Plan. As witness Bryant testified, the fact that a regulation has been proposed does not necessarily mean it will be adopted. Significant opposition to the proposed regulation has been highlighted in the press and legal challenges are reportedly being prepared. Tampa Electric does not believe it would be prudent to speculate about carbon costs associated with this proposed regulation that may or may not come into being. Again, carbon costs were factored into the goal setting process five years ago and the company finds itself, five years later, not knowing whether or when carbon reduction related requirements will become final, or what the content of any final requirements may be. (Tr. 1578, lines 1-18)

As Mr. Bryant pointed out during his cross-examination, one should not assume that because potential GHG regulations may come into being during the period for which goals are being set, the Commission will somehow be incapable of addressing any such regulations if and when they are finally adopted. Using as an example the Commission's prompt hurricane hardening activities following the 2004 and 2005 hurricane seasons, Mr. Bryant pointed out that the Commission has demonstrated its ability to act promptly in response to real occurrences,

rather than acting precipitously based on speculation. (Tr. 1608, lines 11-22). The rule for DSM goals states that the Commission shall address this topic no less often than every five years. The rule does not preclude the Commission from immediately initiating a docket to address any GHG rule that may be finally adopted. As Mr. Bryant stated, this is not a "fire sale." The Commission can take a measured approach so as not to burden customers with additional rates that are inappropriate at this point in time. (Tr. 1608, line 23 – Tr. 1609, line 4)

Again, carbon costs were incorporated into DSM goals set five years ago. In fact, those costs did not materialize. The reality for Tampa Electric customers over the past five years is approximately $37 million in additional rates charged to customers through the ECCR for program measures to address GHG costs that did not materialize. (Tr. 1609, lines 12-21)

As a bottom line, the better course of action is to wait and determine the specifics of GHG mitigation costs that may be required and to act accordingly, and quickly, as the Commission has done in the past as needs have arisen.

SUMMARY

In deciding these consolidated proceedings, the Commission would do well to recognize the solid efforts that have been put forth by the FEECA utilities and the Commission's Staff over nearly a year-long process to develop aggressive, yet reasonable, DSM goals consistent with the DSM goals rule and the provisions of FEECA that it implements. All participants in this effort should be proud of the results and confident that they meet all relevant legislative objectives. The counterproposals of SACE and Sierra Club, on the other hand, appear to be arbitrarily crafted, "made up" goals designed to pursue an overarching environmental agenda that has no concern whatsoever for the rates of electric customers in Florida or the economy of this state.

The proposes "goals" of SACE and Sierra Club are on the order of nine to thirteen times higher on a winter/summer peak demand basis, and approximately thirteen times higher on an energy basis than the Tampa Electric sponsored goals derived from a nearly year-long effort with valuable Staff input. Furthermore, these "goals" would increase Tampa Electric's cost of DSM through the ECCR clause almost fivefold, from an average of $47 million annually to an average of $230 million annually. This would increase customers' monthly ECCR cost for 1,200 kWh bill from an average of $3.22 per month to an average of $15.77 per month. These stark differences alone make the SACE and Sierra Club proposed goals inherently suspect. Those differences, together with the deficiencies in the testimonies of the SACE, Sierra Club and EDF witnesses form a solid basis for rejecting the proposals put forth by these intervenors. (Tr. 1587, line 12 – Tr. 1588, line 4)

POST-HEARING STATEMENT OF ISSUES AND POSITIONS

ISSUE 1: Are the Company's proposed goals based on an adequate assessment of the full technical potential of all available demand-side and supply-side conservation and efficiency measures, including demand-side renewable energy systems, pursuant to Section 366.82(3), F.S.?

TECO: *Yes. Tampa Electric worked in concert with the other FEECA utilities, utilizing an updated Technical Potential Study developed from the 2009 Study prepared by Itron, to achieve refreshed data with measure relationships maintained within sectors and any new measures appropriately added. These efforts enabled Tampa Electric to base its proposed goals on an adequate assessment of all available demand-side conservation and efficiency measures, including demand-side renewable energy systems, pursuant to Section 366.82(3), Florida Statutes.*

ISSUE 2: Do the Company's proposed goals adequately reflect the costs and benefits to customers participating in the measure, pursuant to Section 366.82(3)(a), F.S.?

TECO: *Yes. Tampa Electric utilized the Participant test as delineated in Rule 25-17.008, F.A.C., to adequately reflect the costs and benefits to customers participating in a DSM measure thereby adhering to the requirement of Section

366.82(3)(a), F.S. The contrary assertions of SACE and Sierra Club are unsupported and non-Florida specific.*

ISSUE 3: Do the Company's proposed goals adequately reflect the costs and benefits to the general body of rate payers as a whole including utility incentives and participant contributions pursuant to Section 366.82(3)(b), F.S.?

TECO: *Yes. Tampa Electric utilized the cost-effectiveness methodologies as delineated in Rule 25-17.008, F.A.C., specifically the RIM test in conjunction with the Participant test, to adequately reflect the costs and benefits to the general body of ratepayers as a whole, including utility incentives and participant contributions. The RIM test minimizes rate impacts, assures benefits to all customers and alleviates cross-subsidies between non-participants and participants. SACE and Sierra Club's contrary position that FEECA mandates the use of the TRC test is completely erroneous and overlooks the fact that the Commission, with one exception, has relied on the RIM test and the Participant test in setting DSM goals for the FEECA utilities.*

ISSUE 4: Do the Company's proposed goals adequately reflect the need for incentives to promote both customer-owned and utility-owned energy efficiency and demand-side renewable energy systems, pursuant to Section 366.82, F.S.?

TECO: *Yes. For measures that remained cost-effective after taking into account administrative costs but with no incentives, and after the two-year payback screen, Tampa Electric chose incentive levels that would maximize the achievable potential. These incentives were established through the utilization of the RIM test which alleviates unnecessary upward pressure on rates and prevents cross-subsidies between non-participants and participants. The Company's pilot renewable energy programs were not included as they proved to be non-cost effective. Tampa Electric does not believe utility incentives are necessary under a RIM-based goals model. The contrary positions of SACE and Sierra Club are wholly lacking in support.*

ISSUE 5: Do the Company's proposed goals adequately reflect the costs imposed by state and federal regulations on the emission of greenhouse gases, pursuant to Section 366.82(3)(d), F.S.?

TECO: *Yes. Currently there are no state or federal regulations on the emissions of greenhouse gases. Although the U.S. Environmental Protection Agency has recently proposed a regulation to address a reduction in CO_2 emissions, one can only speculate whether or when a final rule will be adopted, what any such rule may require or what the compliance costs may be. Therefore, the appropriate greenhouse gas emissions cost utilized by Tampa Electric in the determination of its proposed DSM goals is zero. The positions asserted by SACE and Sierra Club would have this Commission erroneously speculate on potential future GHG regulation, to the detriment of utility customers in Florida.*

ISSUE 6: What cost-effectiveness test or tests should the Commission use to set goals, pursuant to Section 366.82, F.S.?

TECO: *The commission should use the RIM test in conjunction with the Participant test to establish DSM goals. These tests allow the accomplishment of significant DSM development without placing undue upward pressure on rates or causing cross-subsidization among participants and non-participants. The efforts by SACE and Sierra Club to set up the TRC test as the "required" cost-effectiveness test are erroneous and, if adopted, would bring about undue upward pressure on rates and cross-subsidization of DSM participants by non-participants.*

ISSUE 7: Do the Company's proposed goals appropriately reflect consideration of free riders?

TECO: *Yes. Tampa Electric utilized a longstanding Commission practice, initially approved in the 1994 DSM goals proceeding, of screening out measures having a payback period of two years or less without any incentive. This two-year payback criterion is the appropriate means to apply to minimize free-ridership as required by the Commission's rule. The evaluation, measurement and verification alternative proposed by Ms. Mims on behalf of SACE would be complicated, difficult to administer and costly, and would be unlikely to produce a more accurate assessment of free-ridership than the use of the two-year payback criterion.*

ISSUE 8: What residential summer and winter megawatt (MW) and annual Gigawatt-hour (GHh) goals should be established for the period 2015-2024?

TECO:

*PROPOSED RESIDENTIAL DSM GOALS (At the Generator)										
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Summer MW	1.1	1.6	2.2	2.7	3.1	3.3	3.3	3.0	2.9	2.5
Winter MW	2.6	4.1	5.2	6.5	7.6	7.6	8.0	7.4	6.8	6.1
Annual GWh	1.8	3.5	4.8	6.1	6.9	7.4	7.7	6.9	6.3	5.5

The cumulative effect of these goals through 2024 would be a summer MW reduction of 25.7 MW, a winter reduction of 61.9 MW and cumulative energy savings of 56.9 GWh.*

ISSUE 9: What commercial/industrial summer and winter megawatt (MW) and annual Gigawatt hour (GWh) goals should be established for the period 2015-2024?

TECO:

*PROPOSED COMMERCIAL/INDUSTRIAL DSM GOALS (At the Generator)										
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Summer MW	1.7	2.5	2.7	3.3	3.3	3.5	3.6	3.3	3.5	3.2
Winter MW	1.2	1.3	1.6	1.7	1.6	1.7	1.9	1.9	1.8	1.7
Annual GWh	3.9	6.0	8.0	9.2	9.9	10.3	10.4	10.2	9.9	9.6

The cumulative effect of these goals through 2024 would be a summer MW reduction of 30.6 MW, a winter reduction of 16.4 MW and cumulative energy savings of 87.4 GWh.*

ISSUE 10: What goals, if any, should be established for increasing the development of demand-side renewable energy systems, pursuant to Section 366.82(2), F.S.

TECO: *Goals should not be established for increasing the development of demand-side renewable energy systems as they continue to be non-cost effective. If any goals are set they should be set at zero, as these measures are non-cost-effective. SACE and Sierra Club provide no credible support for a continuation of solar DSM programs. Instead SACE's proposed "value of solar" analysis would use subjective concepts to create numerous "savings" in an effort to make non-cost-effective solar applications appear cost-effective.*

ISSUE 11: Should the Company's existing Solar Pilot Programs be extended and, if so, should any modifications be made to them?

TECO: *No. The Solar Pilot Programs have demonstrated that they are neither cost-effective nor viable. Any continuation of expenditures on these programs would only cause unwarranted upward pressure on the ECCR clause charges and continue the payment of subsidies by non-participants to those customers installing the solar technologies.*

DATED this 30th day of September 2014.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Brief and Post-Hearing Statement, filed on behalf of Tampa Electric Company, has been furnished by electronic mail this 30th day of September 2014 to the following:

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