

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for recovery of costs associated
with named tropical systems during the 2015,)
2016, and 2017 hurricane seasons and)
replenishment of storm reserve subject to)
final true-up, Tampa Electric Company.)

DOCKET NO. 20170271-EI
FILED: July 17, 2018

TAMPA ELECTRIC COMPANY'S
ANSWERS TO FIFTH SET OF INTERROGATORIES (NOS. 76 – 79)
OF
OFFICE OF PUBLIC COUNSEL

Tampa Electric files this its Answers to Interrogatories (Nos. 76 – 79)
propounded and served on July 2, 2018 by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20170271-EI
INDEX TO OPC'S FIFTH SET OF INTERROGATORIES (NOS. 76 – 79)

<u>Number</u>	<u>Witness</u>	<u>Subject</u>	<u>Bates Stamped Page</u>
76	Chasse	Contractors. Please refer to the Company's response to OPC's First Request for Production No. 6 which requested the Company to "provide by contractor, the supporting invoices (including all supporting detail provided by the vendor)". Please state whether the Company's response included all supporting detail (such as any referenced attachments and/or time sheets) it received from the vendor. If not, please explain why not.	1
77	Chasse	<p>Line Clearing. Please refer to the Company's response to OPC's First Request for Production No. 7 which requested the Company to "provide by line clearing contractor, the supporting invoices (including all supporting detail provided by the vendor)".</p> <p>a. The invoiced amount for various vendors has been reduced with an indication that a portion of the cost was charged to O&M. Please explain in detail why this was done.</p> <p>b. Please explain in detail how the O&M amount was determined.</p> <p>c. Please explain in detail why the amount charged for storm costs is not consistent with the amount identified as storm by the vendor.</p> <p>d. Please state whether the Company's response included all supporting detail (including the attachments referenced and/or time sheets submitted) it received from the vendor. If not, please explain why not.</p>	5574
78	Chronister	<p>Other. Please refer to the response to OPC's First Request for Production No. 9</p> <p>a. Please explain in detail why there is not a summary of the invoices identified in Bates 2021 – 2247.</p> <p>b. Please identify the storm(s) associated with the costs shown in Bates 2021-2247 and provide invoice summaries similar to that in Bates 1898.</p>	5576
79	Chronister	<p>Employee expenses. Please refer to the Company's response to OPC's First Request for Production No. 8.</p> <p>a. Please provide a detail explanation as to why some invoices are labeled 50% Deduct" and</p>	5577

		<p>others are listed at 100% Deduct.”</p> <p>b. Please explain in detail why the invoices provided do not match the cost summaries by storm.</p> <p>c. Please state whether the cost summary identified in Bates No. 1889 relates to Tropical Storm Erika. If so, please explain in detail why the sum is greater than the amount in the response to OPC’s First Interrogatories No. 39.</p> <p>d. Please explain in detail why there is not a summary of the invoices for Bates Nos. 1894-1897.</p> <p>e. For the invoices provided in Bates Nos. 1894-1897, please identify the storm(s) the costs are associated with and provide an invoice summary similar to that in Bates 1898.</p> <p>f. Please explain in detail why there is not a summary of the invoices for Bates 1911-1921.</p> <p>g. For the invoices shown in Bates 1911-1921, please identify the storm(s) the costs are associated with and provide an invoice summary similar to that in BATES 1898.</p>	
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Gerard Chasse
Vice President, Electric Delivery

Jeff Chronister
Controller, Accounting

Tampa Electric Company
702 N. Franklin Street
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**TAMPA ELECTRIC COMPANY
DOCKET NO. 20170271-EI
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INTERROGATORIES
INTERROGATORY NO. 76
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- 76.** Contractors. Please refer to the Company's response to OPC's First Request for Production No. 6 which requested the Company to "provide by contractor, the supporting invoices (including all supporting detail provided by the vendor)". Please state whether the Company's response included all supporting detail (such as any referenced attachments and/or time sheets) it received from the vendor. If not, please explain why not.
- A.** Tampa Electric's response to OPC's First Request for Production No. 6 included all detailed invoices including supporting detail as listed on the invoices, but not voluminous backup documentation, given the volume involved. Tampa Electric believed that the level of detail contained in the invoices (such as dates, hours, number of personnel, hourly rates and the like) provided by the vendors sufficed to provide the necessary supporting data sought in POD No. 6. The company has, and will be pleased to provide promptly for OPC's review on a confidential basis, over 5,500 pages of attachments to those invoices if OPC wishes to review them.

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INTERROGATORY NO. 77
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- 77.** Line Clearing. Please refer to the Company's response to OPC's First Request for Production No. 7 which requested the Company to "provide by line clearing contractor, the supporting invoices (including all supporting detail provided by the vendor)".
- a. The invoiced amount for various vendors has been reduced with an indication that a portion of the cost was charged to O&M. Please explain in detail why this was done.
 - b. Please explain in detail how the O&M amount was determined.
 - c. Please explain in detail why the amount charged for storm costs is not consistent with the amount identified as storm by the vendor.
 - d. Please state whether the Company's response included all supporting detail (including the attachments referenced and/or time sheets submitted) it received from the vendor. If not, please explain why not.
- A.**
- a. The invoiced amount for various vendors has been reduced with an indication that a portion of the costs was charged to O&M because Tampa Electric follows the Incremental Cost and Capitalization Approach ("ICCA") methodology for charging the appropriate amount of line clearing costs to the company's storm reserve. In accordance with the ICCA methodology, tree trimming expenses, incurred in any month in which storm damage restoration activities are conducted, that are less than the actual monthly average of tree trimming costs charged to operation and maintenance expense for the same month in the three previous calendar years are prohibited from being charged to the reserve.
 - b. Tampa Electric initially charged all line clearance costs to an internal job order number. After the storm, the company determined what the actual monthly average of tree trimming costs charged to operation and maintenance expense for the same month in the three previous calendar years. Once this monthly average of tree trimming costs charged to operation and maintenance expense for the same month in the three previous calendar years was established, any line clearance costs associated with restoration activities above this amount would be incremental and was appropriately charged to the company's storm reserve.

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- c. Please see Response No. 77a. above this set.
- d. Yes, the Company's response to OPC's First Request for Production No. 7 included all supporting detail (including the attachments referenced and/or time sheets submitted) it received from the vendor.

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INTERROGATORY NO. 78
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- 78.** Other. Please refer to the response to OPC's First Request for Production No. 9
- a. Please explain in detail why there is not a summary of the invoices identified in Bates 2021 – 2247.
 - b. Please identify the storm(s) associated with the costs shown in Bates 2021-2247 and provide invoice summaries similar to that in Bates 1898.
- A.**
- a. Tampa Electric provided all invoices for "Other" P Card charges over \$7,500 as requested in the response to OPC's First Request for Production No. 9 for each storm identified in the Company's Amended Petition.
 - b. Tampa Electric did not have "Other" P Card charges for Tropical Storms ("TS") Erika, TS Colin, Hurricane Hermine or Hurricane Matthew. The associated costs shown in Bates stamped pages 2021-2247 were for "Other" P Card charges over \$7,500 for Hurricane Irma. Below is a summary of the invoices received as well as the format requested:

Tents, tables and chairs for incident bases	29,818.55
Ice for various incident bases	11,911.01

6790800	Other Oper-Misc	5	2320003	AP P-Card Clearing	2017	10	WB	A26553690001	Tents, tables and chairs for	29,818.55	Hurricane Irma- Please charge all M
6790800	Other Oper-Misc	5	2320003	AP P-Card Clearing	2017	10	WB	A36553690001	Ice for FC, COCEOC, WHOC, and	11,911.01	Hurricane Irma- Please charge all M

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INTERROGATORIES
INTERROGATORY NO. 79
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- 79.** Employee expenses. Please refer to the Company's response to OPC's First Request for Production No. 8.
- a. Please provide a detail explanation as to why some invoices are labeled "50% Deduct" and others are listed at 100% Deduct."
 - b. Please explain in detail why the invoices provided do not match the cost summaries by storm.
 - c. Please state whether the cost summary identified in Bates No. 1889 relates to Tropical Storm Erika. If so, please explain in detail why the sum is greater than the amount in the response to OPC's First Interrogatories No. 39.
 - d. Please explain in detail why there is not a summary of the invoices for Bates Nos. 1894-1897.
 - e. For the invoices provided in Bates Nos. 1894-1897, please identify the storm(s) the costs are associated with and provide an invoice summary similar to that in Bates 1898.
 - f. Please explain in detail why there is not a summary of the invoices for Bates 1911-1921.
 - g. For the invoices shown in Bates 1911-1921, please identify the storm(s) the costs are associated with and provide an invoice summary similar to that in BATES 1898.
- A.**
- a. These invoices with two labels are expenses related to the cost of food. Tampa Electric has two separate accounts in which employees separate their meal expenses into one of two categories. The first category pertains to those meal expenses that are purchased off-site (which are 50 percent tax deductible). The second category pertains to those meal expenses that are purchased on-site (which are 100% tax deductible).
 - b. Tampa Electric provided all invoices for "Employee Expenses" charges over \$5,000 as requested in the response to OPC's First Request for Production No. 8 for each storm identified in the Company's Amended

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Petition. The total will not match receipts received due to the company not submitting receipts less than \$5,000.

- c. The sum is greater than the amount in the response to OPC's First Interrogatories No. 39 because Tampa Electric included an invoice in the invoices sent in the company's initial response but was not included in the recoverable amount the company is seeking.

The invoice in the amount of \$43,855.39 was excluded from the reserve. The decision to exclude this invoice from the reserve and classify it to O&M expense was made because the food was ordered three days prior to the storm and the amount was determined to be excessive for preparation work.

- d. Tampa Electric provided all invoices for "Employee Expenses" charges over \$5,000 as requested in the response to OPC's First Request for Production No. 8 for each storm identified in the Company's Amended Petition.
- e. The invoices provided in OPC's First Request for Production No. 8, Bates stamped pages 1894-1897 are for "Employee Expenses" charges over \$5,000 for Hurricane Irma. Below is a summary of the invoices received:

Cost Element	Cost element name	O Offst.acct	Name of offsetting account	Year	frm	DocTyp	Order	CO object name	Σ	Val.in rep.cur.
6030030	EE Meals 100% Deduct	K 10001259	PORT-A-PIT INC	2017	12	KR	B2050756	Distribution - Restoration Work for		5,617.50
									*	5,617.50

- f. Tampa Electric provided all invoices for "Employee Expenses" charges over \$5,000 as requested in the response to OPC's First Request for Production No. 8 for each storm identified in the Company's Amended Petition.
- g. The invoices provided in OPC's First Request for Production No. 8, Bates stamped pages 1911-1921 are for "Employee Expenses" charges over \$5,000 for Hurricane Irma. Below is a summary of the invoices received: Note: the summary for Bates stamped pages 1911-1912, which is the summary of the P-card report; also includes line items related to 1913, 1914. Note that 1915-1919 are also listed below and ties back to the \$29,818.55 and \$2,019.09 line items.

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Cost Element	Cost element name	O Offst.acct	Offset. acct name	Year	frm	DocT.	Order	Name	OffAccName	Val.in rep. cur.	CO object name	U:
6030030	EE Meals 100% Deduct	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Storm breakfast on the road.	AP P-Card Clearing	6.29	Hurrican Irma-	Please charge all M PI
6030030	EE Meals 100% Deduct	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Storm dinner while traveling.	AP P-Card Clearing	14.54	Hurrican Irma-	Please charge all M PI
6030030	EE Meals 100% Deduct	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Storm dinner on the road.	AP P-Card Clearing	24.65	Hurrican Irma-	Please charge all M PI
6030030	EE Meals 100% Deduct	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Storm lunch with Kim Bailey.	AP P-Card Clearing	26.24	Hurrican Irma-	Please charge all M PI
6030030	EE Meals 100% Deduct	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Storm dinner.	AP P-Card Clearing	34.91	Hurrican Irma-	Please charge all M PI
6400020	M&S Gen Office	S 2320003	AP P-Card Clearing	2017	10	YB	A23721290001	Bluetooth for phone and vehid		40.11	General miscellaneous purchases	
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A23721290001	Annual septic tank permit for		150.00	General miscellaneous purchases	
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A23721290001	Annual septic tank permit for		150.00	General miscellaneous purchases	
6400100	M&S OS Purchases	S 2320003	AP P-Card Clearing	2017	10	YB	A23721290001	Replacement Microwave for EOC		191.40	General miscellaneous purchases	
6400100	M&S OS Purchases	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	140 bags of ice for Wimauma ba		231.45	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	"Two tents, tables and chairs		691.06	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	AT forklift for Wimauma IB.		1,125.00	Hurrican Irma-	Please charge all M
6100100	Contractor Services	S 2320003	AP P-Card Clearing	2017	10	YB	A23721290001	Repair of Trash Compactor at Y		1,295.46	General miscellaneous purchases	
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	"Tents, tables and chairs for		2,019.09	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Ice for various IB sites.		2,479.66	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	Forklift rentals for various I		7,350.00	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	"Ice for PC,COC,EOC, WHOC, and		11,911.01	Hurrican Irma-	Please charge all M
6790800	Other Oper-Misc	S 2320003	AP P-Card Clearing	2017	10	YB	A26553690001	"Tents, tables and chairs for		29,818.55	Hurrican Irma-	Please charge all M

Bates 1921

6030080	EE Travel Lodging	K ICV2002	TECO SERVICES	2017	12	YB	B2050756	Use of Helicopter during Irma		6,084.41		
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A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared, Mark Roche who deposed and said that he is a Manager, Rates, Tampa Electric Company, and that the individuals listed in Tampa Electric Company's response to OPC's Fifth Set of Interrogatories, (Nos. 76 – 79) prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 17 day of July, 2018.



Mark R. Roche

Sworn to and subscribed before me this 17th day of July, 2018.





My Commission expires _____