

STATE OF FLORIDA

COMMISSIONERS:  
MIKE LA ROSA, CHAIRMAN  
ART GRAHAM  
GARY F. CLARK  
ANDREW GILES FAY  
GABRIELLA PASSIDOMO



OFFICE OF THE GENERAL COUNSEL  
KEITH C. HETRICK  
GENERAL COUNSEL  
(850) 413-6199

# Public Service Commission

February 21, 2024

Malcom N. Means, Esq.  
Ausley McMullen  
Post Office Box 391  
Tallahassee, FL 32302  
[mmeans@ausley.com](mailto:mmeans@ausley.com)

**STAFF'S FIRST DATA REQUEST**  
*via e-mail*

RE: Docket No. 20230139-EI – Petition for approval of 2023 depreciation and dismantlement study, by Tampa Electric Company.

Dear Mr. Means:

By this letter, the Commission staff requests that Tampa Electric Company (TECO) provide responses to the following data requests:

1. Bates Stamped Pages 690-729 present TECO's 2023 and 2024 ADSRs. Please provide these ADSRs in MS Excel format with formulas intact.
2. Bates Stamped Pages 62-79, Part VI. Results of TECO's 2023 Depreciation and Dismantlement Study, Tables 1 - 3 provide the estimates of each plant account's respective plant cost and book reserve as of 12/31/2024. Bates Stamped Pages 710-728, TECO's Depreciation Status Report (ADSR) forecasted for year ending December 31, 2024, also provides each account's estimated plant and reserve balances for 2024. However, it appears that there are discrepancies between these 2 sets of information:
  - a. Certain 2024 ADSR reported plant accounts (e.g., Big Bend (BB) Unit 3 & 4 FGD and BB Unit 4 SCR-related accounts) are not included in Tables 1 - 3. Please explain why.
  - b. For some accounts, the 2024 year end plant balance and/or reserve balances are reported differently in Tables 1 - 3 vs. 2024 ADSR, examples of such are shown in staff's Table A below. Please explain the reporting difference for each and all of the applicable accounts and reconcile the variance, if necessary.

Table A: Examples of Reporting Difference Between TECO's Tables 1 - 3 and Its 2024 ADSR							
		Table 1-3 (Bates Stamped Page 66-79)		ADSR (Bates Stamped Page 710-728)		Reporting Difference	
		Plant Balance	Reserve Balance	Plant Balance	Reserve Balance	Plant Balance	Reserve Balance
		12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
		(1)	(2)	(3)	(4)	(5) = (1) - (3)	(6) = (2) - (4)
STEAM PRODUCTION PLANT							
<i>BIG BEND COMMON</i>							
312.00	BOILER PLANT EQUIPMENT	219,407,898.74	48,398,158	221,765,537	47,880,160	(2,357,638)	517,998
314.00	TURBOGENERATOR UNITS	28,314,959.60	(856,157)	30,672,598	(1,387,142)	(2,357,638)	530,985
SOLAR SITES							
343.00	PRIME MOVERS	1,110,482,449.90	97,011,381	1,118,436,793	96,939,040	(7,954,343)	72,341
348.00	ENERGY STORAGE EQUIPMENT	29,513,911.38	4,476,523	31,426,045	4,555,799	(1,912,134)	(79,276)
TRANSMISSION							
353.00	STATION EQUIPMENT	454,634,881.29	97,479,849	457,419,132	96,788,163	(2,784,251)	691,686
355.00	POLES AND FIXTURES	504,990,597.19	132,990,187	511,064,545	131,950,086	(6,073,948)	1,040,101
DISTRIBUTION							
362.00	STATION EQUIPMENT	323,608,731.52	79,668,418	323,327,553	79,628,751	281,179	39,667
364.00	POLES, TOWERS AND FIXTURES	475,405,746.43	180,542,111	473,522,593	180,816,455	1,883,153	(274,344)
GENERAL PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	186,199,343.52	51,544,895	188,471,153	51,341,782	(2,271,809)	203,113
392.02	LIGHT TRUCKS - ENERGY DELIVERY	32,079,048.02	7,792,221	44,687,259	5,935,630	(12,608,211)	1,856,591

- c. The total amount of 2024 year end balances are reported differently in Tables 1 - 3 vs the 2024 ADSR as shown in staff's Table B below. Please explain why and provide reconciliation, if necessary.

Table B: Reporting Differences in 2024 Year End Total Plant and Reserve Balances Between TECO's Tables 1 - 3 and 2024 ADSR							
		Table 1-3 (Bates Stamped Page 66-79)		ADSR (Bates Stamped Page 710-728)		Reporting Difference	
		Plant Balance	Reserve Balance	Plant Balance	Reserve Balance	Plant Balance	Reserve Balance
		12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024	12/31/2024
		(1)	(2)	(3)	(4)	(5) = (1) - (3)	(6) = (2) - (4)
TOTAL PRODUCTION PLANT							
		6,899,880,808	1,920,931,398	6,929,496,401	1,931,901,522	(29,615,593)	(10,970,124)
TOTAL TRANSMISSION							
		1,279,110,311	297,894,028	1,289,594,174	295,518,123	(10,483,863)	2,375,905
TOTAL DISTRIBUTION							
		4,089,092,702	1,206,536,561	4,083,225,725	1,207,240,459	5,866,977	(703,898)
TOTAL GENERAL PLANT							
		345,615,712	117,538,618	518,966,212	192,806,899	(173,350,500)	(75,268,281)
TOTAL DEPRECIABLE PLANT							
		12,613,699,533	3,542,900,606	12,821,282,512	3,627,467,003	(207,582,979)	(84,566,397)

3. Referring to Bates Stamped Pages 72-75 and the SUB drive that TECO submitted on 12/27/2023, "TECO - 12-2024 - Depr Summary - Tables 1-4.xlsx," please extended Table 2 "Comparison of Annual Depreciation Rates and Accruals for Electric Plant as of December 31, 2024" with columns to show each account's age, average remaining life and reserve ratio percentage as of 12/31/2024, per Rule 25-6.0436.(5)(a) (similar to the Company's 2020 depreciation study filed with the Commission). Please provide the updated Table 2 in both PDF and MS Excel formats.
4. Referring to the SUB drive that TECO submitted on 12/27/2023, "TECO - 12-2024 - Depr Summary - Tables 1-4.xlsx," Table 3, column I, please show how the Company derived each of the theoretical reserve amount and include all supporting Excel worksheets with the links intact, (similar to "(BS 4) 2020 Depr Study Life Analysis - Generation Master File - v3.xlsx" and "(BS 5) 2020 Depr Study Life Analysis - TDG Master File - v3.xlsx" that the Company filed for its 2020 depreciation study, in Docket No. 20200264-EI).
5. Please identify TECO's proposed reserve transfer and/or capital recovery schedule, if any, for the current 2023 Study.
6. Bates Stamped Page 19, second paragraph, reads "[t]he depreciation study results in an increase in annual depreciation expense of approximately \$33.8 million as of December 31, 2024, when compared with the current approved depreciation rates."
  - a. Please explain how this amount of incremental depreciation expense increase was derived and include supporting calculations.

- b. Please explain the difference between this \$33.8 million increase in annual depreciation expense and the \$40.7 million total increase in annual depreciation expense shown on Bates Stamped Pages 5, 20 and 75.
7. Part VIII Net Salvage Statistics of the 2023 Study, Bates Stamped Pages 203-237, used “Regular Retirements” for each and every accounts’ statistical analyses. Please explain why. Please also identify the total amount of “non-regular” retirements, if any, incurred in each plant accounts during the study period as well as expected to be incurred in the projection years.

*Following questions are pertaining to the production plant accounts:*

8. Life category stratification was conventionally used in TECO’s prior depreciation studies (e.g., Docket Nos. 20110131-EI, and 20200264-EI) to determine the curve shape, average service life, future net salvage, and average remaining life for production plants. However, this method was not used in the 2023 Study as indicated on Bates Stamped Pages 85-118, 205-214, 387-416. Please explain why this conventional method was not used, and provide a “pros and cons” comparison between the 2023 Study method and the life category stratification method.
9. Please respond to the following questions regarding the Big Bend (BB) steam production plant accounts:
  - a. Bates Stamped Pages 386, second paragraph, reads “[t]he recommended capital recovery date for [Big Bend] Unit 4 is December 2040, which is five years shorter than the current life span adopted in Order No. PSC-2021-0423-S-EI.” Please provide details (e.g., the cumulative present value of revenue requirements analysis result, management decision, etc.) to support this shorter life span recommendation.
  - b. TECO’s 2024 ADSR (Bates Stamped Pages 711-712) indicates that BB Common, BB Unit 4, BB Unit 3 & 4 FGD, and BB Unit 4 SCR include a similar set of sub-accounts but each of these sub-accounts has used a different existing depreciation rate as shown in Table C below.
    - i) Please explain why BB Unit 3 & 4 FGD, and BB Unit 4 SCR-related subaccounts were not separately analyzed/discussed in the 2023 Study (Bates Stamped Pages 66, 70, 76 and 386-396).
    - ii) Please identify BB Unit 3 & 4 FGD and BB Unit 4 SCR’s probable retirement date, respectively.
    - iii) Please identify, with explanation, TECO’s proposed new depreciating rate, if any, for each of the sub-accounts that are associated with the BB Unit 3 & 4 FGD and BB Unit 4 SCR.
    - iv) Please provide the respective BB Unit 3 & 4 FCG and BB Unit 4 SCR-related annual depreciation expense as of December 31, 2024.

**Table C: Existing Depreciation Rates and 2024 Ending Balance of Big Bend Steam Plant**

Account/ Sub-account Number	Account/ Sub-account Description	Depreciation Rate (%)	Plant Balance As of 12/31/2024
	BIG BEND COMMON		
31140	Structures and Improvements	3.2	252,807,168
31240	Boiler Plant Equipment	4.6	221,765,537
31449	Turbogenerator Units	3.1	30,672,598
31540	Accessory Electric Equipment	3.5	43,865,595
31640	Misc. Power Plant Equipment	3.3	26,457,683
	BIG BEND UNIT 4		
31144	Structures and Improvements	1.9	55,629,687
31244	Boiler Plant Equipment	3.3	313,955,052
31444	Turbogenerator Units	3.2	123,751,287
31544	Accessory Electric Equipment	2.9	52,384,699
31644	Misc. Power Plant Equipment	1.8	5,865,812
	BIG BEND UNIT 3 & 4 FGD		
31145	Structures and Improvements	2.1	32,003,860
31245	Boiler Plant Equipment	3.1	197,744,467
31545	Accessory Electric Equipment	2.4	27,738,075
31645	Misc. Power Plant Equipment	0.6	1,694,848
	BIG BEND UNIT 4 SCR		
31154	Structures and Improvements	2.8	16,995,428
31254	Boiler Plant Equipment	3.6	39,977,125
31554	Accessory Electric Equipment	2.8	17,055,693
31654	Misc. Power Plant Equipment	2.4	687,934

Data Source: Bates Stamped Pages 710-711.

- c. Referring to Bates Stamped Page 387, please explain why 75-R1.5 is the most appropriate life estimate for Account 31100 – Structure Improvements, and identify the “similar utilities in the state of Florida.”
  - d. Bates Stamped Page 389, Account 31200 – Boiler Plant Equipment, Discussion section reads “[t]he 40-L0 is a reasonable fit of the overall band of data.” Recommendation section of this same page reads “[t]he recommended survivor curve is 40-L1 for this account.” Please explain what TECO’s new curve recommendation was based on and how it was developed.
  - e. Referring to Bates Stamped Page 690, please explain the cause of the negative \$68,345 plant addition in 2023 that was booked to Account 31140 – Structures and Improvements (BB Common).
10. Referring to Bates Stamped Pages 693-694, please explain the causes of the negative plant additions, in the amount of \$614,223 and \$4,383, in 2023 that was booked respectively to Accounts 34181 and 34182– Structures and Improvements (Polk Unit 1 and Unit 1), as well as the negative plant additions, in the amount of \$61,008 that was booked in 2023 to Account 34385 – Prime Movers (Polk Unit 5).
  11. Referring to Bates Stamped Page 703, Account 34283 – Fuel Holders, Producers and Accessories (Polk Unit 3), please explain why there are negative \$2,306 COR and Gross Salvage amounts recorded with no retirement activity incurred in the account.

12. Bates Stamped Page 400, second paragraph, reads “[solar] facilities have an anticipated operational lifespan of around 30 years, aligning with the terms of the associated land leases and industry standards for solar asset longevity.”
- a. Please identify each solar facility’s term (years) of the associated land leases.
  - b. Bates Stamped Page 74 shows that TECO changed the survivor curve of solar facilities from the existing SQ to S3, please explain the reason behind this change.
  - c. Bates Stamped Page 74 shows that TECO reduced the anticipated operational life span of solar facilities from 35 years to 30 years. Please provide a detailed explanation to justify this proposed life span decrease. Please also specify the “industry standards for solar asset longevity” (Bates Stamped Page 400), and the solar life span currently used by the other Florida power companies.
13. Referring to Bates Stamped Page 400, second paragraph, please explain why S3 is the recommended survivor curve for solar account 341, 343 and 345. Please also identify the “similar facilities” in Florida that use an average service life (ASL) of 30 years for solar installations.
14. Bates Stamped Page 400, third paragraph, reads “Tampa Electric plans to expand its energy storage capacity. Future installations will include larger energy storage systems, with the anticipation of creating new energy storage accounts in both transmission and distribution sectors.”
- a. Please identify when TECO will file its petition to seek the Commission’s approval of these new storage accounts.
  - b. Bates Stamped Pages 70, 74-75 and 78 show that both Accounts 351 – Energy Storage Equipment (Transmission) and 363 – Energy Storage Equipment (Distribution) have an estimated plant balance of zero as of 12/31/2024. Please clarify whether these two accounts are the anticipated “new energy storage accounts” discussed on Bates Stamped Page 400.
15. Please refer to Bates Stamped Pages 69 and 74. It appears that different sets of annual depreciation rates have been proposed for the same set of MacDill Air Force Base plant accounts as indicated in Table D below. Please explain why and make any corresponding corrections, if applicable.

Table D: Difference in Proposed Depreciation Rates		Annual Depreciation Rate for Plant as of 12/31/2024	
		Per Bates Stamped Page 69	Per Bates Stamped Page 69
MACDILL AIR FORCE BASE			
341.00	STRUCTURES AND IMPROVEMENTS	3.60	2.20
342.00	FUEL HOLDERS	3.76	2.06
343.00	PRIME MOVERS	3.92	2.08
345.00	ACCESSORY ELECTRIC EQUIPMENT	3.45	1.89
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	3.78	2.94
348.00	ENERGY STORAGE EQUIPMENT	10.00	10.00

16. Referring to Bates Stamped Page 405, please explain in detail why 50-R3 is the most appropriate life estimate for Account 341 – Structures and Improvements, and identify the “similar utilities in the state of Florida.”
17. Referring to Bates Stamped Page 407, please explain in details why 50-R0.5 is the most appropriate life estimate for Account 342 – Fuel Holders, and identify the “similar utilities in the state of Florida.”
18. Referring to Bates Stamped Page 409, please explain in details why 50-O1 is the most appropriate life estimate for Account 343 – Prime Movers, and identify the “similar utilities in the state of Florida.”

*Following questions are pertaining to the transmission and distribution plant accounts:*

19. Referring to Bates Stamped Pages 215, 418, 696 and 716, Account 350.01 – Land Rights:
  - a. Please explain why 75-S4 is a better service life estimate than the existing 75-SQ for Account 350.01 – Land Rights.
  - b. TECO proposed to change the currently approved net salvage (NS) of zero percent to negative 10 percent (Bates Stamped Page 418). Bates Stamped Pages 215, 696 and 716 show that this account incurred no retirement and COR since 2012, and there is also no estimated retirement/COR for 2023 - 2024. Please provide a detailed explanation to justify the proposed decrease in NS.
20. Please refer to Bates-stamped Pages 219-221, 238-240, 421, 431 and 697 for the questions below regarding Station Equipment Accounts 353.00 (transmission) and 362.00 (distribution):
  - a. Please list the major items comprising the investment in Accounts 353.00 and 362.00, respectively.
  - b. Have there been any changes in the design and performance of equipment contained in Account 353.00 and Account 362.00 since TECO’s last depreciation study filed in Docket No. 20200264-EI? If affirmative, please detail the changes and explain how each is expected to impact the average life of the given account.
  - c. Have any operational procedures changed since the last depreciation study that would affect the average life of transmission and/or distribution station equipment? If affirmative, please explain what operational procedures changed, how they changed, and how the changes are expected to impact the life of Accounts 353.00 and 362.00.
  - d. Please explain TECO’s replacement policy applicable to the power transformers contained in Accounts 353.00 and 362.00.
  - e. Referring to Bates Stamped Page 219, please explain the causes of the 2020-2021 peak for retirement amounts for Account 353.00 relative to all other years since 1982.

- f. On Bates Stamped Pages 421 and 431, TECO proposed to maintain the existing NS of negative 5 percent for Account 353.00 but decrease the existing NS of negative 10 percent to negative 20 percent for Account 362.00, please explain why.
- g. Referring to Bates Stamped Page 696, Account 353.00, please explain the cause of \$3,750,947 Adjustments of Transfers incurred in 2023, and identify the source(s) account(s) from which the amount of plant was transferred.
- h. Referring to Bates Stamped Page 697, Account 362.00, please explain the cause of negative \$3,719,227 Adjustments of Transfers incurred in 2023, and identify the destination(s) account(s) to which the amount of plant was transferred.

21. Referring to Bates Stamped Pages 433-434, Account 364 – Poles, Towers and Fixtures:

- a. Please explain the major causes of the retirement of distribution poles.
- b. Please provide a percentage breakdown, by pole type, of the investment and the quantity, respectively, in Account 364.00.
- c. Please explain TECO's pole inspection program (within and/or outside the storm hardening plan) including what the program entails.
- d. Please explain TECO's pole treatment program (within and/or outside the storm hardening plan), if any.
- e. Please explain TECO's pole replacement program (within and/or outside the storm hardening plan), if any.
- f. Is TECO's pole replacement performed by contract labor or in-house labor? Please provide the average cost rates per pole, identifying a breakdown of the labor costs and the overhead amount separately.
- g. Please explain how TECO disposes of its retired distribution poles.
- h. Please identify the actual and/or estimates of each year's plant additions and retirements that are resulting from TECO's storm hardening plan for the period 2020 - 2028.
- i. TECO's last depreciation study proposed to increase the ASL of the account by one year. However, its 2023 Study proposed to decrease the account's ASL by 5 years. Please explain the specific reasons justifying the proposed change, other than it results from statistical analyses. Please also elaborate on the statement that the life proposal "aligns with the Company's storm hardening initiatives," Bates Stamped Page 433.

22. The following questions refer to transmission and distribution conductors and devices, Accounts 35600, 35800, 36500, and 36700.

- a. Please identify any and all material changes, since TECO's last depreciation study, for each of these four accounts in terms of:

- i) equipment types,
  - ii) percentage breakdown of the kinds of conductors,
  - iii) conductors' quality and life resulting from the technology advance in material, design and manufacturing, and
  - iv) TECO's reconditioning policy.
- b. Please explain the causes of the retirement of conductors in each of these accounts.
  - c. Please explain any environmental impacts on the actual life expectancy of conductors in each account.
  - d. Please explain how retired overhead conductors and underground conductors are disposed of, respectively.
  - e. Bates Stamped Page 428, Account 358.00, reads "[t]he available net salvage data is relatively limited in the period 2007 through 2022, but it does indicate a more negative net salvage estimate is reasonable." Please elaborate on the statement.
  - f. Bates Stamped Page 428 indicates that TECO proposed to change the NS of Account 358.00 – Underground Conductors and Devices from the existing zero to negative 20 percent. Please explain the basis for this significant NS decrease, given that there is no retirement activity incurred/projected to incur in the account from 2010 to 2016 and again from 2018 – 2024 as shown on Bates Stamped Pages 232, 706 and 358.
  - g. Referring to Bates Stamped Page 361, Account 365.00 – Overhead Conductors and Devices, please explain the cause of the relatively high amounts of plant addition that was incurred in 2023 given the history of the account's installation activities.
  - h. Referring to Bates Stamped Page 364, Account 367.00 – Underground Conductors and Devices, please explain the cause of the very significant high amounts of plant additions in 2023 and budgeted for 2024 given the history of the account's installation activities.
  - i. Bates Stamped Page 437 indicates that TECO proposed to change the ASL of Account 367.00 – Underground Conductors and Devices from the existing 45 years to 35 years. Please explain the specific reasons justifying the proposed change, other than it results from statistical analyses.
  - j. Referring to Bates Stamped Page 686, Account 358.00 – Underground Conductors and Devices, please explain the reason and cause of \$7,363 COR and \$6,007 Gross Salvage incurred in 2022, give that there was no retirement incurred in the account.
  - k. Referring to Bates Stamped Page 706, Account 358.00 – Underground Conductors and Devices, please explain the reason and cause of negative \$18,764 COR and \$4,597 Gross Salvage incurred in 2023, give that there was no retirement incurred in the account.

- l. Referring to Bates Stamped Pages 250, 707 and 727, please explain the causes of the 2023 and 2024 incurred/budgeted \$23.8 million and \$36.5 million retirements for Account 367.00 – Underground Conductors and Devices, which are the highest in history with every year’s retirements amounts being less than \$10.1 million to date since 1982.
  - m. Referring to Bates Stamped Page 697, Account 367.00, please explain the cause of \$1,526,661 Adjustments of Transfers, and identify the source(s) account(s) from which the amount of plant was transferred.
23. The following questions are related to transmission and distribution underground conduit, Accounts 35700 and 36600.
- a. Please explain the causes for the retirement of transmission and distribution underground conduit.
  - b. When an underground conduit is retired, is it cut and sealed, abandoned in place, or physically removed?
  - c. Referring to Bates Stamped Page 697, Account 366.00 – Underground Conduit, please explain the cause of \$987,894 Adjustments of Transfers, and identify the source(s) account(s) from which the amount of plant was transferred.
24. Please refer to Bates Stamped Pages 253, 438, 697 and 707 for the questions below regarding Account 36800, Line Transformers.
- a. Please explain the process involved in determining when a line transformer is replaced.
  - b. Does TECO have an inspection and/or replacement program(s) for line transformers? Please explain.
  - c. Does TECO’s storm hardening plan affect this account? Please explain.
  - d. When an overhead transformer was changed as a part of the pole replacement program, please explain how the related COR was booked among the pole and transformer accounts.
  - e. For the transformers replaced during 2000 - 2023, what is the approximate percentage of replacements that were performed as part of the pole replacement program?
  - c. Please identify any large line construction projects, if any, by which this account was/will be affected for the period 2020 - 2025.
  - d. Referring to Bates Stamped Pages 253 and 707, please explain the cause of the 2023 incurred \$13.9 million retirement for Account 368.00, which is the highest in the Company’s history since 1982.

- e. Referring to Bates Stamped Pages 697, please explain the cause of negative \$768,679 Adjustments of Transfers incurred in 2023, and identify the destination account(s) to which the amount of plant was transferred.
25. Please refer to Bates Stamped Pages 697 and 707 for the questions below regarding Overhead and Underground Services, Accounts 369.00 and 369.02:
- a. Please explain the cause of the significant 2023 Adjustments or Transfers, in the amount of negative \$1,179,323, in Account 369.00 and identify the destination account(s) to which the amount of plant was transferred. Please also explain why the corresponding Adjustments Transfers on the reserve side is comparatively very small, in the amount of negative \$7,279.
  - b. Please explain the cause of the 2023 Adjustments or Transfers, in the amount of negative \$278,847, in Account 369.02 and identify the destination account(s) to which the amount of plant was transferred.
26. Referring to Bates Stamped Pages 265 and 717, please explain the cause of the 2024 budgeted \$10,040,355 retirement for Account 370.01 – AMI Meters, which is the highest in TECO’s history with the total retirements of the account being \$23,430 since 2018.
27. Please refer to Bates Stamped pages 266, 373, 444-445, 697, and 717 for the questions below regarding Accounts 373.00 and 373.02, Street Lighting and Signal Systems.
- a. Has the establishment, as well as the corresponding “existing” depreciation parameters and rate, of Account 373.02 – Street Lighting and Signal Systems - S2 been approved by the Commission? If yes, please identify the corresponding Commission Order.
  - b. Please identify the major categories of street lights contained in Accounts 373.00 and 373.02 (combined) and the percent of these accounts’ December 31, 2023 investment associated with each.
  - c. The 2023 Study proposes to reduce the ASL for the account from 30 to 27 years. Please explain the technology changes in the recent years, if any, that have affected the life of the major type of assets in this account.
  - d. Does TECO have an inspection and/or replacement program(s) for street lighting and signal systems? Please explain.
  - e. Does TECO’s storm hardening plan affect the activities of this account? Please explain.
  - f. Referring to Bates Stamped Pages 266, 697 and 717, please explain the cause of the 2021-2022 retirement peaks (over \$20 million each year), which are the highest for 1982 - 2024.
28. The following questions are regarding to TECO’s transportation equipment accounts:
- a. Please describe TECO’s vehicle retirement policy, e.g., based on vintage, mileage.

- b. Bates Stamped Page 451 shows that TECO proposed to revise the ASL of Account 392.13 – Heavy Trucks - Energy Supply, from 25 years to 16 years. Please explain the specific reasons justifying the change in the ASL of the account, other than it results from statistical analyses.

Please file all responses electronically no later than Wednesday, March 20, 2024, from the Commission's website at [www.floridapsc.com](http://www.floridapsc.com), by selecting the Clerk's Office tab and Electronic Filing Web Form. Please feel free to call me at (850) 413-6212 if you have any questions.

Sincerely,

/s/ Carlos Marquez  
**Carlos M. Marquez II, Esq.**  
Senior Attorney  
Florida Public Service Commission  
Office of the General Counsel  
Regulatory Analysis Section  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
E-mail: [CMarquez@PSC.state.fl.us](mailto:CMarquez@PSC.state.fl.us)

CM/lt

cc: Office of Commission Clerk  
J. Jeffrey Wahlen  
Virginia Ponder  
Paula K. Brown