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August 19, 2021

VIA: ELECTRONIC FILING

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

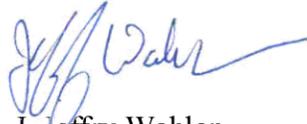
Re: Docket 20210034-EI, Petition for Rate Increase by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing in the above docket is Tampa Electric Company's Response to Staff's Second Data Request (No. 1), propounded on August 12, 2021.

Thank you for your assistance in connection with this matter.

Sincerely,



J. Jeffrey Wahlen

JJW/ne
Attachment

cc: All parties of record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Tampa Electric Company's responses to Staff's 2nd Data Request (No. 1), have been furnished by electronic mail on this 19th day of August 2021 to the following:

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ATTORNEY

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20210034-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 1
BATES PAGES: 1 - 3
FILED: AUGUST 19, 2021**

1. Please refer to TECO's 2021 Stipulation and Settlement Agreement (SA), Exhibit G "Depreciation Calculations," TECO witness Avellan's Direct Testimony and MFR Schedules B-7 and B-9 for the questions below:
 - a. The afore-referenced Direct Testimony, page 30, and the MFR Schedule B-9, page 10 of 30, indicated that the projected 2022 total depreciation amount, when using TECO's originally proposed depreciation rates, is \$493,324,106. However, the SA Exhibit G, page 6, presented that the 2022 depreciation amount is \$488,021,816 under "Original Proposed 2022 Depr Rates." Please explain the difference.
 - b. Specifically for the General Plant Group, the Direct Testimony, page 30, and the MFR Schedule B-9, page 8 of 30, Column (4) on Line 40, indicated that the projected 2022 depreciation accrual amount is \$30,351,000 (or, \$4,986,730 for Vehicles and \$25,364,420 for General which makes the total of \$30,351,150) when using TECO's originally proposed depreciation rates. In contrast, the SA Exhibit G, page 6, indicated that the 2022 depreciation amount for the General Plant Group is \$25,620,467 under "Original Proposed 2022 Depr Rates." Please explain the difference and elaborate on why the Vehicle-related depreciation amount is not included in the SA Exhibit G.
 - c. Referring to SA Exhibit G, page 6, please clarify whether the Vehicle-related depreciation amount is included in the calculated depreciation amount under "Revised Depr Rate 2022 Total," and provide explanation if it is not included.
 - d. MFR Schedule B-7, page 8 of 30, indicated that at the beginning of 2022, General Plant Accounts 39202 "Light Trucks - Energy Delivery" and 39203 Heavy Trucks - Energy Delivery" would have plant balances of \$23,754,000 and 53,940,000, respectively. MFR Schedule B-9, page 8 of 30, indicated that the 2022 "Total Depreciation Accrued" in these accounts would be \$1,926,000 and 2,805,000, respectively. However, these two accounts are not included in the SA Exhibit G "Depreciation Calculations," pages 1-6. Please explain why.

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- A.** a. There is a reconciliation between reserve accruals on MFR Schedule B-9 and depreciation expense on MFR Schedule C-6 in FERC 403, 404 and 406, which the 2021 Stipulation and Settlement Agreement ("2021 Agreement") Exhibit G was designed to support the settlement amount of \$376,000,000.

ARO plant account reserve accruals are balance sheet deferred not expensed. FP&L and Union Hall acquisition adjustment plant account reserve accruals are below the line expensed in FERC 425. ED Transportation L/H Vehicle plant account reserve accruals are an allocation of expense. LED Depreciation Expense is a 373.00 Lighting reserve adjustment that is expensed and recovered through the ECCR clause.

2021 Agreement Exhibit G supports MFR Schedule C-6	= \$488,021,816
MFR Schedule B-9 total reserve accruals	= \$493,324,106
Reconciliation Difference	= (\$ 5,302,290)

MFR Schedule B-9 reverse accruals not included on MFR Schedule C-6	
114.02-FPL Acquisition Adj	= (\$ 41,901)
114.03-Union Hall Acquisition Adj	= (\$ 9,059)
317.00 ARO Costs-Steam	= (\$ 5,014,177)
347.00 ARO Costs-Other	= (\$ 321,687)
374.00 ARO Costs-Distribution	= (\$ 147,003)
399.10 ARO Costs-General	= \$ 10,580)
392.02 ED Trans Equip - L Vehicle	= (\$ 1,925,813)
392.03 ED Trans Equip - H Vehicle	= (\$ 2,804,871)
Subtotal	= (\$ 10,275,090)

MFR Schedule B-9 reserve adjustment included on MFR Schedule C-6	
373.00 Street Light & Signal Sys	= \$ 4,972,800

Reconciliation Difference Explained	= (\$ 5,302,290)
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- b. ED Transportation L/H Vehicle plant account reserve accruals are an allocation of expense not included on MFR Schedule C-6 for depreciation expense.

2021 Agreement Exhibit G supports MFR Schedule C-6	= \$ 25,620,467
MFR Schedule B-9 General Plant Group	= \$ 30,351,000
Reconciliation Difference	= (\$ 4,730,533)

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MFR Schedule B-9 reverse accruals not included on MFR Schedule C-6	
392.02 ED Trans Equip - L Vehicle	= (\$ 1,925,813)
392.03 ED Trans Equip - H Vehicle	= (\$ 2,804,871)
<u>MFR Schedule B-9 rounding in \$ x 1,000</u>	<u>= 151</u>
Reconciliation Difference Explained	= (\$ 4,730,533)

- c. Please see response to a and b above.
- d. Please see response to a and b above.