

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts
associated with Tax Cuts and Jobs Act of 2017
for Tampa Electric Company.

DOCKET NO.: 20180045-EI
FILED: March 13, 2018

**FLORIDA INDUSTRIAL POWER USERS GROUP'S
PETITION TO INTERVENE**

Pursuant to sections 120.569, 120.57, Florida Statutes, and rules 25-22.039, 28-106.201 and 28-106.205, Florida Administrative Code, the Florida Industrial Power Users Group (FIPUG), through its undersigned counsel, files its Petition to Intervene. In support thereof, FIPUG states the following:

1. Name and address of agency. The affected agency is the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

2. Name and address of Petitioner. The name and address of the Petitioner is:

Florida Industrial Power Users Group
c/o Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
Telephone: (850) 681-3828
Facsimile: (850) 681-8788

3. Petitioner's representatives. Copies of all pleadings, notices and orders in this docket should be provided to:

Jon C. Moyle, Jr.
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
Telephone: (850) 681-3828
Facsimile: (850) 681-8788
jmoyle@moylelaw.com
kputnal@moylelaw.com

4. Notice of docket. Petitioner received notice of this docket by a review of the Commission's website.

5. Statement of Substantial Interests. FIPUG is an ad hoc association consisting of industrial users of electricity in Florida. The cost of electricity constitutes a significant portion of FIPUG members' overall costs of production. FIPUG members require adequate, reasonably-priced electricity in order to compete in their respective markets.

6. In this case, the Commission will consider the tax impacts associated with the federal Tax Cuts and Jobs Act of 2017 (the Act) on Tampa Electric Company ("TECO"). This Act will affect TECO and TECO's customers, including FIPUG members.

7. FIPUG's interests are of the type that this proceeding is designed to protect. *See, Agrico Chemical Company v. Department of Environmental Regulation*, 406 So.2d 478 (Fla. 2nd DCA 1981). The purpose of the proceeding is to consider the tax impact of the Act on TECO and TECO's customers, including FIPUG members. Thus, the purpose of the proceeding coincides with FIPUG's substantial interests, which is to ensure that the rates of its members who receive electrical service from TECO are fair, just and reasonable rates.

8. Disputed Issues of Material Fact. Disputed issues of material fact have not yet been identified with certainty; however, the extent of the Act's impact upon TECO and TECO's customers will be an issue to be determined in the case. FIPUG reserves all rights to raise additional issues in accordance with the Commission's rules and the Order Establishing Procedure in this case.

9. Disputed Legal Issues. Disputed legal issues include, but are not limited to, the following:

- a. Has TECO met its burden of proof in this matter?

10. Statement of Ultimate Facts Alleged. Ultimate facts include, but are not limited to, the following:

- a. What impacts does the Act have upon TECO and TECO's customers and the rates that TECO charges its customers, including FIPUG members?

11. Rules and statutes justifying relief. The rules and statutes that entitle FIPUG to intervene and participate in this case include, but are not limited to:

- a. Section 120.569, Florida Statutes;
- b. Section 120.57, Florida Statutes;
- c. Section 366.04(1), Florida Statutes;
- d. Section 366.06, Florida Statutes;
- f. Rule 28-106.201, Florida Administrative Code;
- g. Rule 28-106.205, Florida Administrative Code.

12. Relief. FIPUG requests that it be permitted to intervene as a full party in this docket.

13. Position of TECO. The undersigned is authorized to represent that TECO does not oppose FIPUG's Petition to Intervene.

WHEREFORE, FIPUG requests that the Commission enter an order allowing it to intervene and participate as a full party in this docket.

/s/ Jon C. Moyle

Jon C. Moyle, Jr.
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
Telephone: (850)681-3828
Facsimile: (850)681-8788
jmoyle@moylelaw.com
kputnal@moylelaw.com

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Florida Industrial Power Users Group's Petition to Intervene has been furnished by electronic mail this 13th day of March, 2018, to the following:

Ms. Paula Brown
Tampa Electric Company
Regulatory Affairs
P.O. Box 111
Tampa, FL 33601
regdept@tecoenergy.com

Suzanne S. Brownless
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
sbrownle@psc.state.fl.us

J.R. Kelly, Esq.
Charles J. Rehwinkel
Erik Sayler
Patty Christensen
Tarik Noriega
Office of Public Counsel
111 West Madison Street, room 812
Tallahassee, FL 32301
kelly.jr@leg.state.fl.us
rehwinkel.charles@leg.state.fl.us
sayler.erik@leg.state.fl.us
christensen.patty@leg.state.fl.us
noriega.tarik@leg.state.fl.us

/s/ Jon C. Moyle
Jon C. Moyle, Jr.