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April 8, 2024

VIA: ELECTRONIC FILING

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

Re: Petition for Approval of 2023 Depreciation and 2023 Dismantlement Study
by Tampa Electric Company
Dkt. 20230139-EI

Dear Mr. Teitzman:

Please find attached for filing in the above-styled matter Tampa Electric Company's revised response to Staff's First Data Request (No. 24), originally filed on March 20, 2024 in Staff's First Data Request (Nos. 1-28).

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml
Attachment

cc: All parties of record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Response, filed on behalf of Tampa Electric Company has been furnished by electronic mail on this 8th day of April, 2024 to the following:

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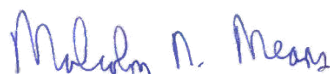
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ATTORNEY

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20230139-EI
STAFF'S FIRST DATA REQUEST
REQUEST NO. 24
BATES PAGE(S): 153-155d
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- 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?
 - f. Please identify any large line construction projects, if any, by which this account was/will be affected for the period 2020 - 2025.
 - g. 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.
 - h. 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.
- A.**
- a. A line transformer is replaced in the following situations:
 - 1. Increasing or decreasing the service capacity (KVA size) of the transformer
 - 2. Pole replacement (only for pole-mounted transformers)
 - 3. The Tampa Electric overhead or underground distribution line on which the transformer resides needs to be relocated (often due to road widening projects) or converted from overhead to underground or vice versa.
 - 4. It is determined the line transformer is leaking transformer fluid, malfunctioning (such as producing incorrect output voltage, etc.), is in an unsafe physical condition or is physically damaged.

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- b. Tampa Electric does not routinely inspect pole-mounted transformers; however, Tampa Electric has a PMTX inspection program on a 10-year cycle, meaning approximately 10 percent of the approximately 60,135 PMTXs are targeted for inspection each year. However, due to Covid-19 and recent PMTX shortages and supply chain issues, Tampa Electric has not been able to keep up with that schedule over the last 4 years. The PMTX inspection program consists of visually inspecting single-phase PMTXs and three-phase PMTXs for leaks, paint defects, mechanical damage, holes/rust damage, or other problems and generates work requests to address those problems.
- c. Tampa Electric's SPP does not have a transformer inspection component. Transformers can be replaced on the Distribution Feeder Hardening and Transmission Asset Upgrade programs when an existing transformer is on a pole targeted to be upgraded for hardening purposes.
- d. As a function of the Transmission ("T") & Distribution ("D") Work Management System, the designing of the work activity is based on compatible units ("CUs") for which kind of stock keeping unit ("SKU") / retirement unit and quantity is being installed or replaced, for which function T or D and for which 300 Utility Account. The design of the CU also includes the estimated costs of the inventory materials being installed, the cost of labor to install and the cost of labor to remove a replaced asset. This information is integrated over to the financial systems for usage to settle the transactional costs booked in the General Ledger ("GL") to the appropriate account 107 CWIP or 108 RWIP activities and the 300 Utility Account per cost element types (internal labor / contractors, materials and salvage). Also, the quantity of removed assets are retired from the property record upon placing in-service the installed assets.
- e. Between 2020 to 2023 approximately 6 percent of transformer replacements were due to pole replacements.
- f. Please see the tables below.

| Description | 2020 | 2021 | 2022 | 2023 | Total |
|--------------------------------|-------------|-------------|-------------|-------------|--------------|
| CR 672 Sub & 4-13kV Ckts | (1,659) | | 137,856 | 17,713,907 | 17,850,104 |
| Washington St 3rd Tx | 184,624 | (148,072) | 5,591,439 | 260,396 | 5,888,388 |
| Wilderness 2nd Tx & 2-13kV Ckt | - | 160,221 | - | 5,319,189 | 5,479,409 |

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| | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Ckt 66042 Rebuild Cypress to Skyway | 5,806,530 | (273,983) | (53,419) | - | 5,479,128 |
| Clearview 2nd Tx and 2 13kV Ckts | - | 4,445,444 | 178,020 | 1,281 | 4,624,745 |
| South Core Downtown | - | | | 4,412,168 | 4,412,168 |
| Streamsong Sub & 1-13kV Ckt | - | 3,194,021 | 3,002 | | 3,197,022 |
| SR 52 Uradco to Fort King Hwy | - | 285,408 | 366 | 2,825,675 | 3,111,450 |
| Harney Rd Tx and 2 Ckts | - | 2,897,761 | - | - | 2,897,761 |
| Washington St Rebuild Ph 1 | 2,749,219 | - | - | - | 2,749,219 |
| Big Bend @ I-75 Relo | - | - | - | 2,474,262 | 2,474,262 |
| Berry Bay Farms | - | - | 1,937,275 | 411,852 | 2,349,127 |
| Bell Shoals Widening | - | 463,379 | 1,739,009 | 57,555 | 2,259,944 |
| First St S Tx Upgrade/13kV Ckt-Tie | - | - | 2,216,766 | 2,505 | 2,219,271 |
| FDOT Regulated | - | - | 2,640,223 | (478,043) | 2,162,180 |
| Plant City 2nd Tx & 1-13kV Circuit | - | - | | 2,129,687 | 2,129,687 |
| DC Renewable Microgrid | - | - | 1,998,784 | 81,402 | 2,080,186 |
| Selmon Expwy Ext on Gandy Blvd | 17,194 | 2,055,341 | - | | 2,072,535 |
| SR542/E of Buckeye Loop Ph 1 | - | 458,117 | - | 1,514,275 | 1,972,392 |
| Caloosa S Tx Upgrade & New Ckt | - | 1,843,290 | 28,892 | | 1,872,181 |
| McKinley E & W Tx Upgrade | - | 1,724,409 | | | 1,724,409 |
| RJ Stadium Reliability Upgrades | 55,400 | 1,657,702 | - | | 1,713,102 |
| Ext Marion Feeders | - | - | - | 1,688,808 | 1,688,808 |
| North Park Isle-Park East | - | - | - | 1,627,637 | 1,627,637 |
| Ruskin New 13kV Circuit | 215,365 | 1,237,449 | - | - | 1,452,815 |
| Water Street Chiller Plant | 1,424,507 | - | - | - | 1,424,507 |
| SR542/E of Buckeye Loop Ph 3 | - | - | 734,975 | 626,739 | 1,361,714 |
| Belmond Reserve Ph 1-3 | - | - | | 1,339,220 | 1,339,220 |
| Turkey Creek Relocation | - | 89,330 | 291 | 1,184,114 | 1,273,735 |
| Clearview N 3rd 13kV Ckt | - | - | - | 1,273,277 | 1,273,277 |
| Rocky Point UG Dist Replacement | - | - | - | 1,270,422 | 1,270,422 |
| Eden Hills Subdivision Ph 2 | - | - | - | 1,240,628 | 1,240,628 |
| FL Canning 13kV Circuit - Temp Feed | - | - | - | 1,234,832 | 1,234,832 |
| Armenia Ave @ Busch Relo | - | - | 899,129 | 323,651 | 1,222,779 |
| San Antonio 3rd 13kV Ckt | - | - | | 1,195,925 | 1,195,925 |
| Creek Preserve Subdivision | - | - | 1,135,252 | | 1,135,252 |

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| Ventana Subdivision | - | 71,211 | 1,049,398 | | 1,120,609 |
| Hinton Subdivision Ph 2A, 2B1 & 2B2 | - | - | - | 1,089,448 | 1,089,448 |
| Dana Shores OH/UG Conversion | - | 198,094 | - | 836,979 | 1,035,072 |
| West River Development S Ph 1 | - | 72,751 | - | 960,844 | 1,033,595 |
| Varrea Distribution Upgrades | - | | - | 1,027,716 | 1,027,716 |
| Ariana E Bus Upgrade to 2000A | - | 887,640 | 32,323 | 19,076 | 939,039 |
| Waterset Ph 5B-1 & 5B-2 | - | 937,754 | - | | 937,754 |
| Keller Street Development | - | | - | 922,718 | 922,718 |
| Midtown Development | - | 911,564 | - | - | 911,564 |
| Desal Sub Bus Exp & 13kV Ckt | 10,117 | 876,674 | 1,286 | - | 888,077 |
| Water Street - Block C | - | 867,300 | | - | 867,300 |
| US301 - SR674 to Balm Ph 2 | - | 700,387 | 146,713 | - | 847,100 |
| Hinton Subdivision Phase 1-1B | - | - | 8,998 | 818,420 | 827,419 |
| Wolf Creek Phase A & D1 | - | - | - | 812,488 | 812,488 |
| Moffitt Relay Exp - McKinley | - | 421,242 | 379,031 | - | 800,273 |
| Trout Creek S 4th 13-kV Ckt | 426,134 | 361,563 | | - | 787,697 |
| Villamar Subdivision | 318,757 | 461,195 | (1,369) | - | 778,583 |
| Villamar Subdivision Ph 3 | - | - | 766,698 | 0 | 766,698 |
| Gum Lake Subdivision Ph 1 | - | - | - | 752,082 | 752,082 |
| Farm at Varrea Ph 1 & 2 | - | - | - | 737,931 | 737,931 |
| 66067 Gannon to Millpoint Rebuild | - | - | - | 734,912 | 734,912 |
| Thousand Oaks Subdivision | - | - | - | 709,252 | 709,252 |
| Dairy Rd - Lk Silver Feeder Upgrade | - | - | - | 697,788 | 697,788 |
| Harmony at Lake Eloise Ph 1 | - | - | - | 690,632 | 690,632 |
| Triple Creek Ph N & P | - | - | - | 670,576 | 670,576 |
| Triple Creek CDD | - | - | - | 643,797 | 643,797 |
| Lake Juliana Estates Ph 2A/2B | - | - | 606,381 | 7,036 | 613,417 |
| North Park Isle Subdivision Ph 1A | - | 6,567 | 599,663 | 956 | 607,187 |
| Mira Bay 101 | - | 46,723 | 469,347 | 79,705 | 595,776 |
| Lucerne Park - Ph 1-3 | - | 568,216 | 261 | 20,739 | 589,215 |
| TIA Expansion Ph 2 | 577,728 | | | | 577,728 |
| TXE - Columbus Dr. - Bridge #1 | - | - | - | 577,591 | 577,591 |
| Silver Lake Subdivision Phase 1 | - | - | - | 575,350 | 575,350 |

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| Florida Hospital Relay Expansion | 55,353 | 495,456 | - | | 550,809 |
| Tampa Meridian | | | - | 533,057 | 533,057 |

| Description | 2024 | 2025 | Total |
|-------------------------------------|-----------|------------|------------|
| SPP Non-Clause D Wood Pole Replace | 5,823,529 | 9,104,000 | 14,927,529 |
| Varrea 69/13 kV Sub & 3-13 kV Ckts | 12,930 | 11,063,268 | 11,076,198 |
| ED-South Tampa Resiliency Project | 609,805 | 5,755,328 | 6,365,133 |
| Wolf Branch 2nd Tx & 4 13kV Ckts | - | 5,896,125 | 5,896,125 |
| Fairgrounds 2nd Tx | 5,870,082 | - | 5,870,082 |
| Two Rivers Ranch | 5,853,953 | - | 5,853,953 |
| 66067 Gannon to Millpoint Rebuild | 5,803,960 | - | 5,803,960 |
| Gas Worx Redevelopment E1, E2 & E3 | - | 5,628,214 | 5,628,214 |
| Loci 2.0 OH to UG Conversion | - | 5,070,076 | 5,070,076 |
| Ckt 66015 Hookers Pt-Marion Recond | 4,863,200 | - | 4,863,200 |
| Ariana Sub S 69/13kV Tx & 2-13kV Ck | 4,688 | 4,473,249 | 4,477,937 |
| Bell Shoals Widening | 3,427,405 | - | 3,427,405 |
| Recker Highway Relocation | 2,272,507 | - | 2,272,507 |
| Ckt 66403 Alexander Rd-Plant City | 3,013,522 | 92,403 | 3,105,925 |
| Plant City 2nd Tx & 1-13kV Circuit | 2,812,626 | - | 2,812,626 |
| Cypress Ridge Ph1 | 2,535,565 | - | 2,535,565 |
| Lake Gum Trnsfmr Upgrde & 2-13 Ckts | - | 2,528,817 | 2,528,817 |
| Sun City 4th Circuit 14147 | 2,381,144 | - | 2,381,144 |
| Wolf Creek Phase G1 & G2 | 2,342,023 | - | 2,342,023 |
| Chapman Sub 4th 13 kV Ckt | 2,165,515 | - | 2,165,515 |
| Water St. Ph 3 Infrastructure | 2,115,643 | - | 2,115,643 |
| Balm East & West Subdivision | 2,108,062 | - | 2,108,062 |
| Sunset - Water Street Block 2 | - | 551,596 | 551,596 |
| Gordonville 69/13kV Tx Upgrade | 1,939,601 | - | 1,939,601 |
| Villamar Ph6 & Ph1 Thompson Nursery | 1,883,751 | - | 1,883,751 |
| North Park Isle-Park East | 1,716,308 | - | 1,716,308 |
| Sun City Ckt 13303 & 14146 Recond | - | 1,640,877 | 1,640,877 |
| Fishhawk South 4th 13kV Ckt | 1,619,488 | - | 1,619,488 |
| Avila Property Owners Assoc. Inc. | 1,500,000 | - | 1,500,000 |
| FDOT Regulated | 900,000 | 550,000 | 1,450,000 |
| JD Page New Ckt 13356 & LT 13216 | - | 1,400,000 | 1,400,000 |
| Vista Walk Townhomes | 1,384,342 | - | 1,384,342 |
| Lake Ruby S 13919Y Feeder Ext | 1,376,159 | - | 1,376,159 |
| Ranches at Lake Mcleod-East Ranch | 1,373,509 | - | 1,373,509 |
| Wolf Creek Phase B (Waterset) | 1,293,551 | - | 1,293,551 |
| Farm at Varrea Ph 1 & 2 | 1,165,809 | - | 1,165,809 |
| Vista Walk Subdivision | 1,154,220 | - | 1,154,220 |
| Triple Creek - Village Q | 1,117,907 | - | 1,117,907 |
| West Lake Dr & CR 674 | 1,040,784 | - | 1,040,784 |

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| Big Bend @ I-75 Relo | 998,975 | - | 998,975 |
| Clearview Transmission Relocation | 962,254 | - | 962,254 |
| Harmony at Lake Eloise - Phase 2 | 929,000 | - | 929,000 |
| Triple Creek Village O | 887,746 | - | 887,746 |
| CAE at TIA | 784,874 | - | 784,874 |
| Preserve at Lake Ashton (South) | 774,726 | - | 774,726 |
| The Springs at Lake Alfred | 770,937 | - | 770,937 |
| North Park Isle CDD | 750,000 | - | 750,000 |
| Del Webb Feeder Reconfiguration | - | 750,000 | 750,000 |
| The Pendry Resid (aka One Ashley) | 61,530 | 679,006 | 740,536 |
| Developer X Social Communities | (72,891) | 779,640 | 852,531 |
| Gordonville 13031Y Feeder Ext | 660,158 | - | 660,158 |
| TGH-Hyde Park Ckt 13360 Relocate | 66,841 | 584,000 | 650,841 |
| Ascend Mirada Apartments | 626,683 | - | 626,683 |
| Tampa Tower | 3,090 | 605,900 | 608,990 |
| SR60/I-275 Section 4 TB Next | - | 588,231 | 588,231 |
| Prose Sable Park | 584,749 | - | 584,749 |
| Summit View Subdivision | 579,713 | - | 579,713 |
| AER Building | 521,389 | - | 521,389 |
| Bay Oaks Tower Ph 1 | 514,208 | - | 514,208 |
| Belmond Reserve Ph 1-3 | 508,580 | - | 508,580 |
| Twiggs & 12th St Conversion | 507,248 | - | 507,248 |
| Varrea South CDD | 500,000 | - | 500,000 |
| Ranches at Lake McCleod | 500,000 | - | 500,000 |
| FDOT D7 - Hillsborough Ave-Sheldon- | 500,000 | - | 500,000 |

g. Actual retirements for year 2023, through August, were \$7,190,333 and projected retirements for the remainder of that year. The increase in 2023 retirements compared to prior years is attributable to normal operations and the SPP program for Lateral Undergrounding (LUG) activities.

h. There was \$248,539 transferred to Account 368.00 Line Transformers from Account 367.00 Underground Conductors & Devices.

There was \$205,901 transferred to Account 368.00 Line Transformers from Account 364.00 Poles, Towers & Fixtures.

There was \$296,053 transferred to Account 368.00 Line Transformers from Account 365.00 Overhead Conductors & Devices.

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There was \$931,064 transferred from Account 368.00 Line Transformers to Account 367.00 Underground Conductors & Devices.

There was \$298,016 transferred from Account 368.00 Line Transformers to Account 366.00 Underground Conduit.

There was \$180,073 transferred from Account 368.00 Line Transformers from Account 365.00 Overhead Conductors & Devices.

There was \$376 transferred from Account 368.00 Line Transformers from Account 373 Street Light & Signal Sys.

There was \$77,923 transferred from Account 368.00 Line Transformers from Account 397.25 Fiber Optic.

There was \$31,720 transferred from Account 368.00 Line Transformers from Account 362.00 Station Equipment Distribution.