

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery
Clause.

DOCKET NO. 20250007-EI

FILED: October 14, 2025

AMENDED PREHEARING STATEMENT
OF TAMPA ELECTRIC COMPANY

A. APPEARANCES

MALCOLM N. MEANS
J. JEFFRY WAHLEN
VIRGINIA L. PONDER
Ausley McMullen
Post Office Box 391
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On behalf of Tampa Electric Company

B. WITNESSES

Witness	Subject Matter	Issue #
Direct		
Zel D. Jones-Phillips	Final true-up for period ending December 31, 2024; Estimated true-up for period January 2025 through December 2025; Projections for period January 2026 through December 2026	1,2,3,4,5,6,7,8
	Tariff approval	9
	Tampa Electric Company Specific Issues	10, 11
Byron T. Burrows	Qualification of environmental activities for ECRC recovery	3
	Tampa Electric Company Specific Issues	10, 11

C. EXHIBITS

Witness	Proffered By	Exhibit No.	Description	Issue #
Direct				
Zel D. Jones-Phillips	Tampa Electric Company	ZDJ-1	Final Environmental Cost Recovery Commission Forms 42-1A through 42-9A for the Period January 2024 through December 2024	1, 4
Zel D. Jones-Phillips	Tampa Electric Company	ZDJ-2	Environmental Cost Recovery Commission Forms 42-1E through 42-9E for the Period January 2025 through December 2025	2, 4
Zel D. Jones-Phillips	Tampa Electric Company	ZDJ-3	Environmental Cost Recovery Forms 42-1P through 42-8P for the Period January 2026 through December 2026	3, 4, 5,6,7,8,9

D. STATEMENT OF BASIC POSITION

Tampa Electric Company's Statement of Basic Position

The Florida Public Service Commission ("Commission") should approve the compliance programs described in the testimony and exhibits of Tampa Electric Company ("Tampa Electric") witnesses Zel D. Jones-Phillips and Byron T. Burrows for environmental cost recovery. The Commission should also approve Tampa Electric's calculation of its environmental cost recovery final true-up for the period January 2024 through December 2024, the actual/estimated environmental cost recovery true-up for the current period January 2025 through December 2025, and the company's projected ECRC revenue requirement and the company's proposed ECRC factors for the period January 2026 through December 2026.

E. STATEMENT OF ISSUES AND POSITIONS
GENERIC ENVIRONMENTAL COST RECOVERY ISSUES

ISSUE 1: What are the final environmental cost recovery true-up amounts for the period January 2024 through December 2024?

Tampa Electric: The appropriate final environmental cost recovery true-up amount for this period is an over-recovery of \$2,597,551. This includes the \$1,145,253.91 over-recovery credited to the ECRC in the Period January 2024 through December 2024 per Order No. PSC-2025-0355-PAA-EI. (Jones-Phillips)

ISSUE 2: What are the estimated/actual environmental cost recovery true-up amounts for the period January 2025 through December 2025?

Tampa Electric: The estimated/actual environmental cost recovery true-up amount for the period is an over-recovery of \$467,965. (Jones-Phillips)

ISSUE 3: What are the projected environmental cost recovery amounts for the period January 2026 through December 2026?

Tampa Electric: The appropriate amount of environmental costs projected to be recovered for the period January 2026 through December 2026 is \$19,429,354. (Jones-Phillips; Burrows)

ISSUE 4: What are the environmental cost recovery amounts, including true-up amounts, for the period January 2026 through December 2026?

Tampa Electric: The total environmental cost recovery amount, including true-up amounts, for the period January 2026 through December 2026 is \$16,377,715 after the adjustment for taxes. (Jones-Phillips)

ISSUE 5: What depreciation rates should be used to develop the depreciation expense included in the total environmental cost recovery amounts for the period January 2026 through December 2026?

Tampa Electric: The depreciation rates used to calculate the depreciation expense shall be the depreciation rates approved by the Florida Public Service Commission in Order No. PSC-2025-0038-FOF-EI, issued on February 3, 2025, in Docket No. 20240026-EI, and were applied to the 2026 projection. (Jones-Phillips)

ISSUE 6: What are the appropriate jurisdictional separation factors for the projected period January 2026 through December 2026?

Tampa Electric: Energy: 100.00%
Demand: 100.00%
(Jones-Phillips)

ISSUE 7: What are the appropriate environmental cost recovery factors for the period January 2026 through December 2026 for each rate group?

Tampa Electric: The appropriate environmental cost recovery factors are as follows:

<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
RS	0.087
GS, CS	0.080
GSD, SBD	
Secondary	0.072
Primary	0.071
Transmission	0.071
GSLDPR/GSLDTPR	0.064
GSLDSU/ GSLDTSU	0.063
SBLDSU/SBLDTSU	
LS1, LS2	0.049
Average Factor (Jones-Phillips)	0.079

ISSUE 8: What should be the effective date of the new environmental cost recovery factors for billing purposes?

Tampa Electric: The factors should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period January 2026 through December 2026. Billing cycles may start before January 1, 2026, and the last cycle may be read after December 31, 2026, so that each customer is billed for twelve months regardless of when the adjustment factors became effective. These charges shall continue in effect until modified by subsequent order of this Commission. (Jones-Phillips)

ISSUE 9: Should the Commission approve revised tariffs reflecting the environmental cost recovery amounts and environmental cost recovery factors determined to be appropriate in this proceeding?

Tampa Electric: Yes, the Commission should approve revised tariffs reflecting the environmental cost recovery and amounts and factors determined to be appropriate in this proceeding. (Jones-Phillips)

COMPANY-SPECIFIC ENVIRONMENTAL COST RECOVERY ISSUES

Tampa Electric Company:

ISSUE 10: Should the Commission approve TECO's Big Bend CCR Rule Legacy Amendment Study project for cost recovery through the environmental cost recovery clause?

Tampa Electric: Yes, the Commission should approve TECO's Big Bend CCR Rule Legacy Amendment Study project for cost recovery through the ECRC. The costs for this study are necessary to comply with a governmentally imposed environmental regulation. In May 2024, EPA promulgated the CCR Rule Legacy Amendment, regulating certain CCR impoundments or other management units not regulated under the original rule. Facility evaluations are required to be performed in 2026 to determine the rule's applicability to Big Bend Station. The costs for the study are not recovered through any other cost recovery mechanism or base rates. (Jones-Phillips; Burrows)

ISSUE 11: How should the approved costs related to TECO's Big Bend CCR Rule Legacy Amendment Study project be allocated to the rate classes?

Tampa Electric: The approved costs related to TECO's Big Bend CCR Rule Legacy Amendment Study should be allocated as an Energy-related cost as shown in the Company's 2026 Projection, Form 42-2P. (Jones-Phillips; Burrows)

CLOSE THE DOCKET ISSUE

ISSUE 12: Should this docket be closed?

Tampa Electric: Yes.

F. STIPULATED ISSUES

Tampa Electric is not aware of any stipulated issues as of this date.

G. PENDING MOTIONS

Tampa Electric is not aware of any pending motions as of this date.

H. PENDING CONFIDENTIALITY CLAIMS OR REQUESTS

Tampa Electric has no pending confidentiality claims or requests at this time.

I. OBJECTIONS TO WITNESS QUALIFICATIONS AS AN EXPERT

Tampa Electric has no objections to any witness' qualifications as an expert in this proceeding.

J. STATEMENT OF SEQUESTRATION OF WITNESSES

Tampa Electric does not request the sequestration of any witnesses at this time.

K. COMPLIANCE WITH ORDER NO. PSC-2025-0049-PCO-EI

Tampa Electric has complied with all requirements of the Order Establishing Procedure entered in this docket.

DATED this 14th day of October 2025.

Respectfully submitted,

A handwritten signature in blue ink that reads "Malcolm N. Means". The signature is written in a cursive style with a horizontal line extending from the end of the name.

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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Amended Prehearing Statement, filed on behalf of Tampa Electric Company, has been served by electronic mail on this 14th day of October, 2025 to the following:

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