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April 15, 2026

VIA: ELECTRONIC FILING

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

Re: New Docket No. 2026_____; Petition for Approval of Revised Depreciation Rates for Bayside Power Station Assets by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket is the Prepared Direct Testimony of Kris Stryker and Exhibit KS-1 supporting the company's Petition for Approval of Revised Depreciation Rates for Bayside Power Station Assets.

Thank you for your assistance in connection with this matter.

(Document 3 of 4)

Sincerely,

J. Jeffry Wahlen

JJW/bml
Attachment

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 2026____-EI

IN RE: PETITION FOR APPROVAL
OF REVISED DEPRECIATION RATES
FOR BAYSIDE POWER STATION ASSETS
BY TAMPA ELECTRIC COMPANY

PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

KRIS STRYKER

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PREPARED DIRECT TESTIMONY AND EXHIBIT

OF

KRIS STRYKER

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KRIS STRYKER

Q. Please state your name, address, occupation, and employer.

A. My name is Kris Stryker. My business address is 3600 Midtown Drive, Tampa, Florida 33607. I am employed by Tampa Electric Company ("Tampa Electric" or the "company") as Vice President Generation Expansion.

Q. Please describe your duties and responsibilities in that position.

A. As Vice President of Generation Expansion, I report to the Vice President of Energy Supply. I am responsible for the planning and implementation of all our major generation projects including natural gas combustion turbines, utility scale solar projects, energy storage projects and oversight of our resource planning and environmental departments. My team consists of ninety (90) team members including me.

Q. Please provide a brief outline of your educational

background and business experience.

A. I graduated from the University of Florida with a bachelor's degree in mechanical engineering, and I am a licensed professional engineer in the State of Florida.

I have more than 25 years of experience in the energy industry. Prior to assuming my current position in 2023, I held various positions within the company including Senior Director of Decarbonization and Major Projects and as Project Manager and Engineering Manager for various Tampa Electric power generating facilities.

Q. Have you previously testified before the Florida Public Service Commission ("FPSC" or the "Commission")?

A. Yes. I testified before the Commission in Docket No. 20240026-EI, which is Tampa Electric's most recent general base rate proceeding.

Q. What are the purposes of your direct testimony?

A. The purposes of my prepared direct testimony are to explain and describe: (1) the history and configuration of the company's H.L. Culbreath Bayside Power Station ("Bayside

Station"); (2) the work Tampa Electric did to retrofit the two Bayside Station steam turbines and the benefits of that work; and (3) the impact of the retrofits on the remaining service lives of the electric plant assets at Bayside Station.

Q. What does your testimony show?

A. My testimony shows that the company's proposed depreciation rates (and underlying remaining service lives) for Bayside Station are reasonable, are supported by the company's engineering assessments, and are consistent with its operational planning for Bayside Station. It complements the prepared direct testimony of Tampa Electric witness Ned Allis of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming"), part of GFT, Inc ("GFT"), who prepared the 2026 depreciation study for the Bayside Station assets ("2026 Bayside Study").

Q. Have you prepared an exhibit to support your direct testimony?

A. Yes, Exhibit No. KS-1, entitled "Exhibit of Kris Stryker," was prepared under my direction and supervision. The contents of my exhibit were derived from the business

records of the company and are true and correct to the best of my information and belief. It consists of two documents, as follows:

Document No. 1	Bayside Unit 1 Diagram
Document No. 2	Bayside Combustion Turbine Run-hour Forecast

(1) History of Bayside Station

Q. Please describe the origin, historical unit configuration and fuel use of the Bayside units.

A. Bayside Station is located on the site of the company's former Gannon Power Station ("Gannon Station"). The former Gannon Station consisted of six coal fired units which entered service between 1957 and 1967; the units had nameplate ratings from 125MW up to 445MW, totaling approximately 1,300MW. Gannon Station was repowered using natural gas combined cycle technology and subsequently renamed as Bayside Station, and the Gannon Unit 5 steam turbine became part of Bayside Unit 1 in 2003. The Gannon Unit 6 steam turbine became part of Bayside Unit 2 in 2004.

Q. Please describe the generating units at Bayside Station.

A. Bayside Station consists of two natural gas fired combined cycle ("NGCC") units (Bayside Units 1 and 2), four aero derivative combustion turbine ("CT") units (Bayside Units 3 through 6). Bayside Unit 1 consists of three CT, three Heat Recovery Steam Generators ("HRSG"), and one steam turbine. Bayside Unit 2 consists of four CT, four HRSG, and one steam turbine.

A diagram of Bayside Unit 1 is included in my exhibit as Document No. 1. Bayside Unit 2 is very similar to Bayside Unit 1, but with four CT instead of three CT.

Q. When did Tampa Electric place the steam turbines at Bayside Station in service and what major improvements did the company make before the two most recent retrofits?

A. Tampa Electric originally placed Bayside Unit 1 and Unit 2 steam turbines in service in 1965 and 1967, respectively. The company replaced the Bayside Unit 2 steam turbine generator in the mid-1980's and replaced both units' low-pressure ("LP") turbines in the mid-1990's. The company rewound the Bayside Unit 2 and Unit 1 steam turbine generators in 1999 and 2015, respectively.

(2) Retrofit of Bayside Unit 1 and Unit 2 Steam Turbines

Q. Please generally describe the most recent work done by Tampa Electric to retrofit the two Bayside Station steam turbines.

A. The Bayside Unit 1 steam turbine retrofit outage began on February 4, 2026 and is expected to be completed on May 4, 2026. The Bayside Unit 2 steam turbine retrofit outage began on February 16, 2024 and is complete. The major work performed on both units included replacement of the HP/IP steam path (rotor and rotating/stationary blading) and inner casing. The company replaced the Bayside Unit 1 LP turbine rotor and conducted major inspections of the Bayside Unit 2 LP turbine, turbine valves, and generators.

Q. Why did the company decide to retrofit the Bayside Station steam turbines?

A. The company engaged a consultant to perform a condition assessment on the Bayside Station steam turbines in 2020 and 2021. The consultant's findings served as input to a decision analysis process on the Bayside Unit 1 steam turbine in 2022. The company concluded that without retrofit work on the steam turbines there was a significant probability that the Unit 1 steam turbine would fail before the planned retirement date of Unit 1. Although this

decision analysis was only formally performed on Bayside Unit 1, the findings applied equally to Bayside 2, because the two units have similar design, age, and operating hours. The analysis evaluated numerous options, including early retirement, but the retrofit option was the least cost to customers on an NPV basis. The timing of the need to perform the retrofit work was driven by the major outage cycle of the steam turbines and the desire to minimize stranded book value at the planned retirement date.

Q. What benefits do the retrofits provide?

A. The main benefit is a significantly reduced risk of failure of the steam turbines before their planned retirement dates. The retrofits also improved reliability and resulted in small efficiency improvements.

(3) Impact on Remaining Service Lives and Retirement Dates

Q. What were the remaining lives and anticipated retirement dates for the Bayside Assets prior to the retrofit?

A. Bayside Unit 1 and 2 both had an expected retirement year of 2038.

Q. Were these lives and retirement dates included in the

company's prior depreciation study filed with the Commission on December 27, 2023 ("2023 Depreciation Study")?

A. Yes.

Q. What impact does retrofitting the two steam turbines at Bayside Station described above have on the remaining service lives and expected retirement dates of the Bayside Station combined cycle units?

A. The retrofit work described above replaced the HP/IP components of the steam turbines that operate under the highest temperatures and pressures. These components were part of the original Gannon units and had been in service for nearly 60 years. Before we completed our retrofit work, these components were considered the life limiting components of the Bayside Units.

The work we performed on the HP/IP component of the steam turbines, together with the work we did replacing the LP turbines and rewinding their generators, replaced or refurbished all major components of the steam turbines. The combination of this work essentially "resets the clock" on the steam turbines, which means they should be expected

to operate at least another 30 years after the recent retrofits.

Since a combined cycle unit is an integrated plant, extending the life of the steam turbines also extends the life of the remaining parts of the combined cycle unit, so we propose to extend the lives of the combined cycle assets by 10 years.

Q. What engineering and operating analyses did the company perform to arrive at these remaining lives and retirement date?

A. The company modeled the expected run-hours on the Bayside Station combined cycle combustion turbines with an extended retirement date and evaluated when they would require rotor replacements. This analysis is included as Document No. 2 of my Exhibit KS-1. The need for combustion turbine rotor replacements or refurbishments is determined by run-hours, and the CTs are scheduled for this maintenance during a unit's major planned outage. The next rotor replacements for Bayside Unit 1 and Unit 2 will occur during their next major outages scheduled in 2029-2031. The next expected rotor replacements for Bayside Unit 1 and Unit 2 combustion turbines would be 2051 and 2056, respectively. While this

analysis supports that the units' retirement date could be extended by more than ten years, the company recognizes there is uncertainty in forecasting this far into the future and has proposed to extend the lives by only ten years at this time.

Q. Why should the lives of the rest of the assets at Bayside Station be extended?

A. The work done on the combined cycle units has the effect of extending the life of the entire station. As noted by witness Allis, the company proposes extending the life of the aero derivative combustion turbines by ten years to more closely match the lives used by other major electric public utilities in Florida. The Bayside Common plant is expected to last as long as the generating assets or longer, so the company proposes to increase the lives of the common plant by ten years as well.

Q. Are the company's proposed remaining lives and retirement dates for Bayside Station assets reasonable from engineering and operating perspectives?

A. Yes.

Q. Will the steam turbine retrofit work you previously explained affect the work to be done by the company when it retires and decommissions Bayside Station?

A. No.

(4) Summary

Q. Please summarize your prepared direct testimony.

A. My testimony shows that the company's proposed depreciation rates (and underlying remaining service lives) for Bayside Station are reasonable, are supported by the company's engineering assessments, and are consistent with its operational planning for Bayside Station.

Q. Does this conclude your direct testimony?

A. Yes, it does.

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EXHIBIT

OF

KRIS STRYKER

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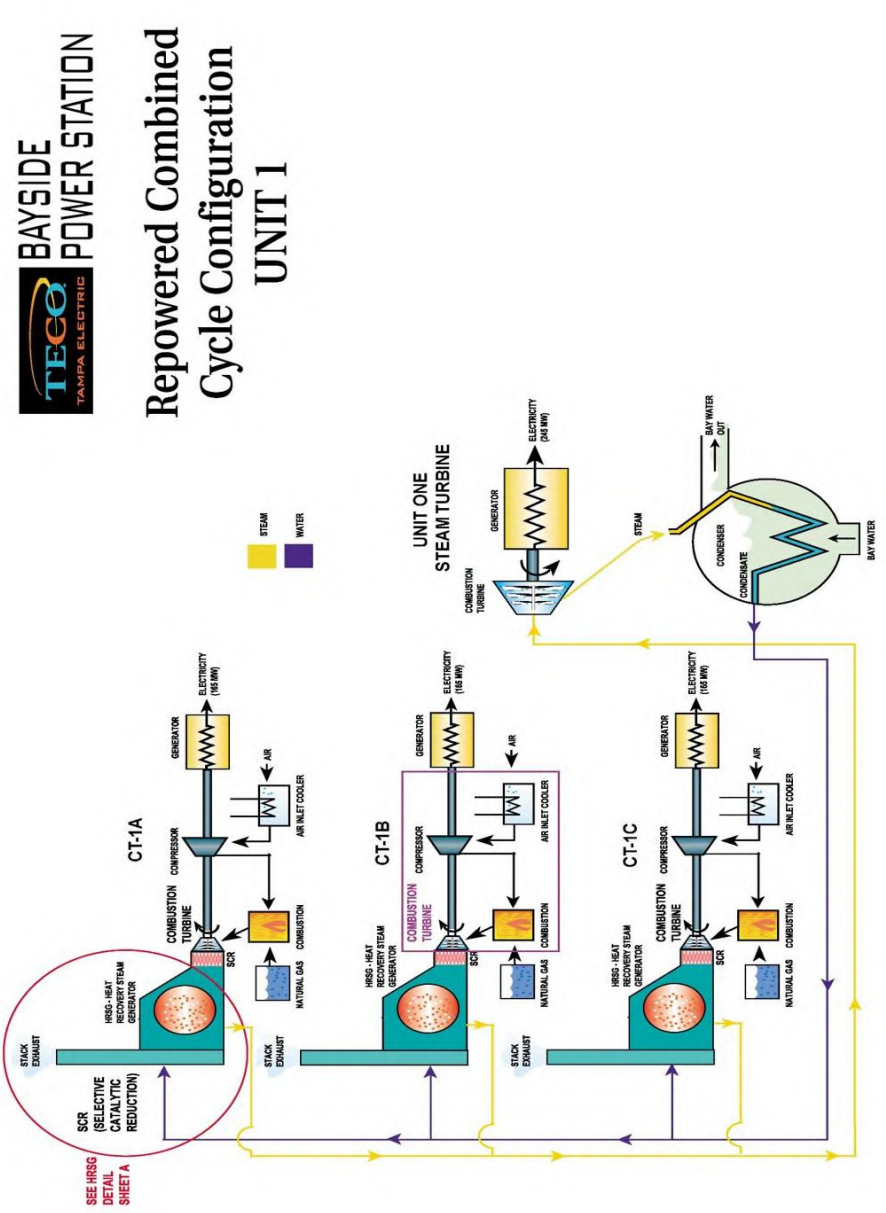
BAYSIDE POWER STATION
Repowered Combined Cycle Configuration UNIT 1
TECO TAMPA ELECTRIC
STEAM
WATER
UNIT ONE STEAM TURBINE
GENERATOR
ELECTRICITY (242 MW)
COMBUSTION TURBINE
STEAM
CONDENSER
CONDENSATE
BAY WATER OUT
BAY WATER
CT-1A
CT-1B
CT-1C
ELECTRICITY (165 MW)
GENERATOR
AIR
AIR INLET COOLER
COMPRESSOR
COMBUSTION TURBINE
COMBUSTION
NATURAL GAS
SCR
HRSG - HEAT RECOVERY STEAM GENERATOR
STACK EXHAUST
SCR (SELECTIVE CATALYTIC REDUCTION)
SEE HRSG DETAIL SHEET A

Bayside Combustion Turbine Run-hour Forecast

Unit	YE 2025 Hours	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
1A	120,228	124,389	129,342	131,897	2,521	5,952	8,657	11,683	15,002	17,730	21,312	23,842	28,248	33,317	37,158
1B	123,450	127,611	132,564	135,119	2,688	6,119	8,825	11,850	15,170	17,898	21,479	24,009	28,415	33,484	37,325
1C	121,719	125,880	130,833	133,388	135,909	3,431	6,136	9,162	12,481	15,209	18,791	21,321	25,727	30,796	34,637
2A	112,757	116,960	120,306	122,831	125,519	128,005	2,052	5,175	7,055	9,268	11,356	14,462	17,810	21,315	24,167
2B	112,516	116,719	120,065	122,590	125,278	127,764	2,052	5,175	7,055	9,268	11,356	14,462	17,810	21,315	24,167
2C	110,693	114,896	118,242	120,767	123,455	125,941	2,052	5,175	7,055	9,268	11,356	14,462	17,810	21,315	24,167
2D	111,242	115,445	118,791	121,316	124,004	126,490	2,052	5,175	7,055	9,268	11,356	14,462	17,810	21,315	24,167

The orange highlights indicate the years TEC plans to replace/refurbish the existing CT rotors refurbishment.

Unit	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
1A	41,792	46,340	50,871	54,505	60,164	65,661	70,656	75,836	81,514	88,088	92,883	99,725	105,377	111,921	118,365	125,220
1B	41,960	46,507	51,039	54,672	60,331	65,828	70,823	76,003	81,681	88,256	93,051	99,892	105,545	112,089	118,533	125,387
1C	39,271	43,819	48,350	51,984	57,643	63,140	68,135	73,315	78,993	85,567	90,362	97,204	102,856	109,400	115,844	122,699
2A	27,056	29,966	33,137	37,047	41,267	46,227	50,404	54,828	59,355	63,297	68,599	73,845	79,580	84,204	89,424	94,468
2B	27,056	29,966	33,137	37,047	41,267	46,227	50,404	54,828	59,355	63,297	68,599	73,845	79,580	84,204	89,424	94,468
2C	27,056	29,966	33,137	37,047	41,267	46,227	50,404	54,828	59,355	63,297	68,599	73,845	79,580	84,204	89,424	94,468
2D	27,056	29,966	33,137	37,047	41,267	46,227	50,404	54,828	59,355	63,297	68,599	73,845	79,580	84,204	89,424	94,468

The green highlights show the accumulated operating hours on the rotors at the new retirement date showing that they are below the 92,000 hour extension from a rotor

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Base

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Bayside 1A	3987	5029	2578	3265	3807	2595	2894	2783	3480	3714	2824	4753	652	0	0
Bayside 1B	4180	5040	2606	2922	3848	2845	3038	2810	3368	3296	3001	5063	623	0	0
Bayside 1C	4030	4925	2498	2954	3714	2735	2836	2607	3267	3485	2735	4519	671	0	0
Bayside 1ST	5156	6657	3743	4969	5363	3822	4025	4091	5122	5039	4056	6531	868	0	0
Bayside 2A	4345	3242	2655	2581	2184	2278	3187	2191	1686	2255	3036	3426	4783	0	0
Bayside 2B	4514	3142	2650	2486	2268	2050	3280	2026	1858	2042	2861	3553	4837	0	0
Bayside 2C	4318	3164	2458	2253	2389	2028	3260	2243	1714	2084	2846	3277	4837	0	0
Bayside 2D	4201	2912	2449	2046	2250	1879	3243	2030	1748	2050	2834	3171	4851	0	0
Bayside 2ST	7121	5605	5283	4523	4552	3938	5491	4218	3355	3843	5383	6187	6626	0	0

Base	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
Bayside 1A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 1B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 1C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 1ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 2A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 2B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 2C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 2D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bayside 2ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Bay EXT Base															
	2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**2036**	**2037**	**2038**	**2039**	**2040**
Bayside 1A	4010	4740	2586	2613	3437	2473	3040	3383	2812	3765	2555	4204	4948	3913	4842
Bayside 1B	4312	5126	2437	2600	3670	2784	3117	3433	2702	3463	2546	4583	5112	3739	4394
Bayside 1C	4160	4994	2643	2350	3185	2860	2919	3143	2670	3516	2490	4430	5147	3871	4668
Bayside 1ST	5241	6630	3700	4128	4868	3834	4182	5067	4012	5191	3591	5957	6605	5154	6418
Bayside 2A	4271	3471	2686	2642	2455	2206	2891	2177	2421	2422	3258	3441	3527	2868	2874
Bayside 2B	4233	3400	2567	2710	2418	2076	3131	1820	2248	2134	3121	3407	3595	2807	2875
Bayside 2C	4234	3234	2402	2631	2597	1981	3172	1837	1938	1891	3001	3318	3390	2876	2895
Bayside 2D	4072	3279	2445	2770	2476	1946	3298	1686	2244	1906	3042	3225	3509	2857	2912
Bayside 2ST	6944	6028	5246	5209	4982	3966	5353	3787	4137	3817	5635	5984	5699	5012	5306

Bay EXT Base															
	2041	**2042**	**2043**	**2044**	**2045**	**2046**	**2047**	**2048**	**2049**	**2050**	**2051**	**2052**	**2053**	**2054**	**2055**
Bayside 1A	4656	4521	3707	5754	5497	5069	5208	5673	6591	4797	6909	5702	6566	6520	6793
Bayside 1B	4551	4584	3704	5656	5485	5003	5163	5648	6618	4883	6790	5630	6488	6410	6816
Bayside 1C	4435	4490	3489	5567	5510	4912	5170	5713	6514	4705	6825	5626	6578	6402	6955
Bayside 1ST	6237	5823	4830	7054	6396	6210	6201	6653	7882	5587	7714	6167	7697	7211	7730
Bayside 2A	2930	3178	4007	4391	4971	4243	4422	4486	3994	5511	5189	5761	4641	5203	4801
Bayside 2B	3001	3282	3864	4369	5023	4335	4412	4626	3811	5296	5196	5729	4578	5166	5054
Bayside 2C	2845	3058	3832	4094	5012	4060	4505	4630	4017	5246	5309	5626	4636	5228	5171
Bayside 2D	2865	3166	3935	4028	4833	4071	4356	4365	3948	5154	5289	5827	4639	5282	5152
Bayside 2ST	5345	5006	6616	6827	7506	6852	7167	7065	5243	7723	7317	7663	6711	7297	6877

Average CT Hours	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Base - Bayside 1	4066	4998	2561	3047	3790	2725	2923	2733	3372	3498	2853	4778	649	0	0
Base - Bayside 2	4345	3115	2553	2342	2273	2059	3243	2123	1752	2108	2894	3357	4827	0	0
EXT - Bayside 1	4161	4953	2555	2521	3431	2706	3025	3320	2728	3581	2530	4406	5069	3841	4635
EXT - Bayside 2	4203	3346	2525	2688	2487	2052	3123	1880	2213	2088	3106	3348	3505	2852	2889

Average CT Hours	**2041**	**2042**	**2043**	**2044**	**2045**	**2046**	**2047**	**2048**	**2049**	**2050**	**2051**	**2052**	**2053**	**2054**	**2055**
Base - Bayside 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base - Bayside 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXT - Bayside 1	4547	4532	3633	5659	5497	4995	5180	5678	6574	4795	6841	5653	6544	6444	6855
EXT - Bayside 2	2910	3171	3910	4221	4960	4177	4424	4527	3943	5302	5246	5736	4624	5220	5045