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April 4, 2023

ELECTRONIC FILING

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

Re: Docket 20230023-GU, Petition for Rate Increase by Peoples Gas System, Inc.

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket is the Petition of Peoples Gas System, Inc. This letter contains an index of the documents we are e-filing today in support of Peoples Gas System, Inc.'s petition.

The testimony and exhibits of Peoples Gas System, Inc.'s supporting witnesses, together with its Minimum Filing Requirement ("MFR") schedules are being filed contemporaneously under separate, individual cover letters.

Thank you for your assistance in connection with this matter.

(Document 1 of 18)

Sincerely,

A handwritten signature in blue ink that reads 'J. Jeffrey Wahlen'.

J. Jeffrey Wahlen

cc: Charles J. Rehwinkel, Public Counsel
Jon Moyle, FIPUG
Major Thompson, OGC
Ryan Sandy, OGC

JJW/ne
Attachments

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase)
by Peoples Gas System, Inc.)
_____)

DOCKET NO. 20230023-GU

FILED: April 4, 2023

Index of Documents

Document No.	Description
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18.	Minimum Filing Requirements – Schedule E-9 (proposed tariffs – legislative and clean format)
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Petition for Rate Increase by Peoples Gas System, Inc.

DOCKET NO. 20230023-GU
FILED: April 4, 2023

**PEOPLES GAS SYSTEM, INC.’S
PETITION FOR RATE INCREASE**

Peoples Gas System, Inc. (“Peoples” or “the company”), files this petition for a permanent increase in its base rates and charges, and for other relief, pursuant to Sections 366.04 and 366.06, Florida Statutes, and Rules 25-7.039 and 25-7.042, Florida Administrative Code, and says:

Introduction

1. The Petitioner’s name and address are:

Peoples Gas System, Inc.
P.O. Box 2562
Tampa, Florida 33601-2562

2. Peoples is a wholly owned subsidiary of TECO Gas Operations, Inc., which is a subsidiary of TECO Energy, Inc., which is a wholly owned subsidiary of Emera United States Holdings, Inc., which is a wholly owned subsidiary of Emera Incorporated. Peoples is a natural gas distribution public utility subject to the Florida Public Service Commission’s (“Commission” or “FPSC”) jurisdiction under Chapter 366, Florida Statutes.

3. Peoples owns and operates natural gas distribution facilities in Florida and provides service to approximately 470,000 customers in 39 of Florida’s 67 counties. The company is focused on safety, exceptional customer service, sustainability, and supporting the communities it serves.

Background

4. Peoples' last general rate case was filed on June 8, 2020 in Docket No. 20200051-GU and was resolved by a Stipulation and Settlement Agreement ("2020 Agreement"). The 2020 Agreement authorized Peoples to implement new depreciation rates as of January 1, 2021, and to amortize \$34 million of depreciation reserve surplus as a credit to depreciation expense from 2020 through 2023. The Commission approved the 2020 Agreement in Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, in Docket Nos. 20200051-GU, 20200166-GU, and 20200178-GU. The 2020 Agreement expires December 31, 2023.

5. The 2020 Agreement requires the company to file a depreciation study "no more than one year nor less than 90 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes." The 2020 Agreement also specifies that the depreciation "study period" match the test year in the company's Minimum Filing Requirements ("MFRs"). Peoples complied with these provisions by filing a Petition for Approval of Depreciation Study on December 28, 2022.¹ The company has updated that depreciation study to reflect actual plant and reserve balances as of December 31, 2022 and refinements to the company's forecasted 2023 and 2024 plant balances which are reflected in the MFRs that accompany this petition. The updated study is included as an exhibit to the Direct Testimony of Dane A. Watson (Doc. 12).

Peoples' Growth During the Term of the 2020 Agreement

6. The 2020 Agreement created a constructive regulatory framework for Peoples and promoted rate stability and predictability during its term. The 2020 Agreement also allowed the company to expand as Florida has grown, to maintain its commitment to safety, to meet changing customer expectations, and to continue the company's track record of exceptional customer service.

¹ See DN 12294-2022, filed December 28, 2022 in Docket No. 20220219-GU. The Study Period in the Depreciation Study is 2024.

7. The term of the 2020 Agreement has been marked by remarkable customer growth for Peoples. Florida's population is expected to be 22.6 million people in 2024, up 1 million since January 1, 2021. From January 1, 2021 to December 31, 2022, Peoples added approximately 40,000 new residential customers, or an increase of 10 percent, and 1,500 new commercial customers, or an increase of four percent.

8. This population growth resulted in significant expansion of the company's system. Between January 1, 2021 and December 31, 2022, Peoples added approximately 1,200 miles of main and services to provide these new customers with safe, efficient, and reliable service. Peoples expects growth to continue into the projected 2024 test year. Between January 2023 and December 2024, Peoples expects to add almost 28,000 new residential customers, 1,200 new commercial customers, and 1,000 miles of main and services.

9. During the Term of the 2020 Agreement, the company maintained its commitment to safety. The company's Occupational Safety and Health Administration injury rate for team members and contractors is an industry low, and Peoples was awarded the Industry Leader Accident Prevention Award from the American Gas Association in 2022.

10. As the company works to keep pace with customer growth, the expectations of the company's customers are also changing. Gas customers expect faster and more reliable service, more information, and the ability to communicate with Peoples using multiple channels. Customers also want alternative ways to receive natural gas, such as liquified natural gas ("LNG"), compressed natural gas ("CNG"), and renewable energy solutions like renewable natural gas ("RNG"). Peoples has embraced these changes over the past few years and worked diligently to meet changing customer needs.

11. Peoples has maintained its level of exceptional customer service during the term of the 2020 Agreement. In 2022, the company ranked highest in the south midsize segment of the J.D. Power Gas Utility Customer Satisfaction study for the tenth year in a row and highest in the south segment of the Gas Utility Business Customer Satisfaction study for the fourth year in a row. Peoples has led the *nation* in the J.D. Power residential study in eight of the past ten years and ranked highest in the nation in the business study in six of the past eight years. Peoples was among the Most Trusted Utility in the nation for the ninth time in the 2022 Cogen/Escalent Syndicated Utility Trusted Brand and Customer Engagement Residential study. The same firm also names Peoples a Trusted Business Partner (two consecutive years), one of the easiest utilities in the nation with which to conduct business (fourth consecutive year), an Environmental Champion (eighth consecutive year), and a Customer Champion (ninth consecutive year).

Factors Causing the Need for Rate Relief

12. Since 2021, Peoples has operated under the “rate freeze” and “stay out” provisions of the 2020 Agreement. Peoples has made process improvements to pursue cost savings, cost avoidance, efficiencies, and better performance through its operations. The company has invested in critical technology to manage its operations and to provide efficiencies, such as its new Work and Asset Management system.

13. In addition to these cost-savings and efficiency measures, Peoples used the provision in the 2020 Agreement allowing the company to record depreciation expense credits to keep customer rates stable and improve the company’s ability to earn within its authorized range of returns on equity. Peoples used \$14.4 million of these credits in 2022 and will use the remainder in 2023 consistent with the letter and spirit of the 2020 Agreement.

14. Despite these efforts, however, Peoples expects to earn a return on equity (“ROE”) of less than eight percent in 2023, which is below the bottom of its approved ROE range. Without rate relief and with the transfer of Cast Iron/Base Steel Replacement Rider (“CI/BSR”) assets to base rates described below, the company expects to earn approximately 1.85 percent return on equity in 2024. The factors contributing to this include: (1) growth in rate base as the company keeps pace with growing customer demand as well as statewide growth and construction; (2) higher depreciation expense due to rate base growth; (3) changing pipeline safety and security regulations; (4) higher inflation affecting all aspects of the company’s cost profile; and (5) changes to the company’s cost of capital associated with the higher cost of capital in the financial markets. Consequently, Peoples needs to increase its general base rates and adjust its miscellaneous service charges.

Request for Rate Relief

15. This petition seeks a \$127,624,042² permanent net increase in general base rates and charges effective with the first billing cycle of January 2024. This petition does not seek interim rate relief and the company does not propose to use the proposed agency action process for this proceeding.

16. The test year in a rate proceeding provides an appropriate period of utility operations that may be analyzed so the Commission can set reasonable rates for the period that new rates will be in effect. As noted in Peoples’ February 3, 2023 letter to Chairman Fay, the projected period from January 1, 2024 to December 31, 2024 serves as the test year on which Peoples has calculated its revenue deficiency in this case, because it most accurately reflects the economic and operating conditions during the first 12 months the company’s proposed rates will be in effect and is more

² The company is proposing a total base revenue increase of \$139,271,846, but the company also proposes to reset the CI/BSR factors and move \$11,647,804 of CI/BSR revenues into base rates, so the net revenue requirement increase requested in this case, excluding CI/BSR revenue, is \$127,624,042.

representative than a historic test year. Peoples seeks the Commission’s approval of this test period as a reasonable representation of the company’s expected future operations.

17. Peoples is required by Section 366.03, Florida Statutes to provide “reasonably sufficient, adequate, and efficient service” to each person who applies for service in the company’s service area. To provide reasonably sufficient, adequate, and efficient service to existing and new customers, Peoples must build and maintain an adequate and reliable distribution system.

18. Peoples’ revenues from existing base rates will not be sufficient to cover the company’s costs of service and provide an adequate return on invested capital. The company’s jurisdictional 13-month average rate base for the period ending December 31, 2024 is projected to be approximately \$2.4 billion. This includes transferring approximately \$93.3 million of net CI/BSR investments made from January 1, 2021 through December 31, 2023 into rate base effective January 1, 2024. Peoples’ jurisdictional net operating income for the same period is projected to be approximately \$72.3 million using the company’s rates currently in effect. The resulting adjusted jurisdictional rate of return on equity is projected to be 1.85 percent in 2024 without rate relief. To maintain the financial integrity needed to access capital markets to fund the investments necessary to pay for customer growth, reliability, and safety projects, the company requests that it be allowed an overall rate of return of 7.42 percent, which equals Peoples’ total cost of capital including a return on common equity of 11.0 percent. The resulting required jurisdictional net operating income for 2024 is approximately \$175.5 million.

Accounting Proposals in Revenue Requirement

19. In addition to other accounting matters reflected in the company’s testimony and MFRs, the company’s proposed revenue requirement increase in this petition reflects the accounting proposals specified in paragraphs 20 through 24.

Economic Development Expenses

20. The company requests permission to incur and recover through base rates and charges the net amount of \$350,000 (95 percent of \$368,000) for qualifying economic development expenses in its projected 2024 test year. In accordance with Section 25-7.042, Florida Administrative Code, Peoples proposes that for subsequent years its economic development expense amounts reported for surveillance reports and earnings review calculations be limited to the greater of : (a) \$368,000 escalated for customer growth since 2024 or (b) 95 percent of the expenses incurred for the reporting period, so long as such does not exceed the lesser of 0.15 percent of gross annual revenues or \$3 million. This level of spending is reasonable and prudent and will benefit the company's customers by contributing to economic health and growth in the company's service territory.

Storm Damage Reserve and Expense Accrual

21. The company's proposed base rate increase reflects an increase in the annual storm expense accrual from \$380,000 to \$500,000 to replenish the company's storm damage reserve. In light of the costs associated with recent named storms, the company believes that a higher annual expense accrual is needed to account for the increasing severity and costs of storm damage in general. The storm damage reserve study required by Section 25-7.143(1)(l), Florida Administrative Code, is included in the Exhibit of Rachel B. Parsons (Doc.13).

State Tax Rate Increase

22. The company's base rates and charges currently in effect were calculated using the Florida corporate income tax rate of 3.535 percent; however, the State of Florida increased its corporate income tax rate to 5.5 percent effective January 1, 2022. Consistent with Section 8(d) of the 2020 Agreement, Peoples deferred the revenue requirement impact of this tax rate increase on 2023

by recording a regulatory asset in the amount of approximately \$1.2 million. The company proposes to amortize the \$1.2 million regulatory asset over a three-year period resulting in a 2024 test year revenue requirement increase of approximately \$0.4 million.

State Accumulated Deferred Income Taxes

23. In addition, and in accordance with Rule 25-14.013(4), Florida Administrative Code, the company re-valued its accumulated deferred state income tax (“state ADIT”) balances at the higher 5.5 percent state tax rate, which created a state ADIT deficiency of approximately \$4.6 million, which Peoples recorded as a credit to state ADIT with a corresponding debit to a regulatory asset. Consistent with paragraph 8 of the 2020 Agreement, Peoples proposes to recover the \$4.6 million regulatory asset over a five-year period, which proposal increases its projected 2024 test year revenue requirement by approximately \$0.9 million.

CI/BSR Transfer

24. Peoples proposes to transfer approximately \$93.3 million of net CI/BSR investments made from January 1, 2021 through December 31, 2023 into rate base for recovery through base rates effective January 1, 2024. This proposed change will move \$11,693,817 of CI/BSR revenues into base rate revenue but will be revenue neutral overall to Peoples and its customers.

AMI Pilot

25. Peoples requests approval to begin an Advanced Metering Infrastructure (“AMI”) pilot beginning in 2024. An AMI system has three major components: (i) smart meters (and associated communication modules), (ii) a communication network, and (iii) AMI back-office information technology (“IT”) systems to manage the two-way communications enabled by AMI. The purpose of the AMI Pilot is to test and gain information and data on the deployment, use, operational and safety

benefits, and cost savings associated with AMI two-way communications. As part of this pilot, Peoples proposes to install and evaluate 5,000 AMI meters and associated infrastructure in Hillsborough County, Florida during the first year and then to test and gather data over the next three years on: (i) corrosion resistance and life of new smart meters and associated assemblies; (ii) the ability of Peoples' back-office system to support and utilize the full potential of two-way communication smart meters; and (iii) the safety benefits of AMI for a gas distribution company.

Regulatory Mechanisms

26. Peoples proposes that the Commission approve the regulatory mechanisms specified in paragraphs 27 and 28, because they will: promote regulatory efficiency; be fair to the company and its customers; result in fair, just and reasonable base rates and charges; and are in the public interest.

Long Term Debt True-Up Mechanism

27. Peoples has operated as a division of Tampa Electric Company since 1997, but on January 1, 2023, its assets were transferred to a separate corporation called Peoples Gas System, Inc., which is a subsidiary of TECO Gas Operations, Inc., which is a subsidiary of TECO Energy, Inc. As of December 31, 2022, Peoples' capital structure included long-term and short-term debt allocations from Tampa Electric Company; however, during 2023, Peoples anticipates establishing an independent credit rating and raising capital through its own long-term debt issuances and short-term debt facility. These financings may be completed in 2023 after the Commission has rendered its decision on this Petition. The company has calculated its proposed overall rate of return in this case using forecasted rates for long-term debt and proposes to true-up the forecasted rate to its actual inaugural long-term debt cost via a one-time adjustment to the company's approved 2024 revenue requirement. This mechanism will promote fairness by ensuring that the overall rate of return

approved in this case is adjusted – up or down - to reflect the company’s actual inaugural long-term debt cost.

Tax Reform Provision

28. The company proposes to extend the Tax Reform provision in Section 8 of the 2020 Agreement (“Tax Reform Provision”) to be effective January 1, 2024 and thereafter until the company’s base rates are next set in a general base rate proceeding like this one. Although Peoples is not aware of any pending proposed state or federal corporate income tax rate changes, the Tax Reform Provision served the company and its customers well during the term of the 2020 Agreement by providing an efficient regulatory mechanism for addressing corporate income tax rate changes and promoting rate stability for customers and should be approved for use after the term of the 2020 Agreement expires.

Minimum Filing Requirements

29. Peoples is simultaneously filing with this petition, and as a part hereof, MFRs containing the information required by Rule 25-7.039(1)(a)1, Florida Administrative Code. Pursuant to Rule 25-7.039(1)(b), the company compiled the MFR schedules by following the policies, procedures, and guidelines prescribed by the Commission and in the company’s last rate case. The company is also filing supporting testimony and exhibits of Peoples’ witnesses so that the Commission will have the immediate opportunity to begin its review of the company’s case. A list of the pre-filed testimony, exhibits, and MFRs accompanying this petition is included as Exhibit A to this Petition.

Tariff Sheets

30. The tariff sheets Peoples proposes for approval in “legislative” and “clean” format are included in MFR Schedule E-9, which is being filed contemporaneously with this Petition as

Document 18 and is hereby incorporated herein by reference. The company's proposed tariffs include (a) new rate schedules designed to produce the additional revenue sought by this petition and needed to give the company an opportunity to earn a fair and reasonable rate of return as specified herein and (b) non-rate tariff wording changes proposed by the company for approval in this case .

File and Suspend Law

31. Subsection (3) of Section 366.06, Florida Statutes, sometimes referred to as the "file and suspend law," was "expressly designed to reduce so-called regulatory lag in full rate proceedings." *Citizens v. Mayo*, 333 So.2d 1 (Fla. 1976). The purpose of the statute is accomplished by providing "a series of alternatives for the Commission whenever, in conjunction with a general rate increase for which a full rate proceeding is required, a utility company seeks immediate financial relief." *Id.* at 4.

32. The Commission's alternatives under Section 366.06, Florida Statutes, are as follows:

A. The Commission may take no affirmative action to suspend the new rates within sixty (60) days, in which event the new rates become effective without bond or corporate undertaking.

B. Within sixty (60) days after the filing of the new rates, the Commission may suspend all or part of the new rates. The suspension would continue from day to day pending final decision.

C. The rates not suspended would become effective and continue until the final order of the Commission.

D. If the final order is not entered within eight (8) months of the filing of the Petition and rate schedules, the proposed rates will become effective under bond or corporate undertaking.

E. If final Commission action is not taken within twelve (12) months of the filing of the MFR, the proposed rates become final.

Other

33. This petition represents an original pleading and is not in response to any proposed action by the Commission. The company is not responding to any proposed agency action.

34. All pleadings, motions, notices, orders, or other documents filed in this proceeding or required to be served upon Peoples shall be served upon the following individuals:

J Jeffrey Wahlen
jwahlen@ausley.com
Malcolm N. Means
mmeans@ausley.com
Virginia L. Ponder
vponder@ausley.com
Ausley McMullen
123 S. Calhoun St.
Tallahassee, FL 32301-1517

Paula K. Brown
regdept@tecoenergy.com
Manager, Regulatory Coordination
Peoples Gas System, Inc.
Post Office Box 111
Tampa, Florida 33601-0111

Nora Bordine
Nmbordine@tecoenergy.com
Director, Regulatory Affairs
Peoples Gas System, Inc.
Post Office Box 2562
Tampa, Florida 33601-2562

35. The ultimate facts that entitle Peoples to the relief requested are set forth in paragraphs 1 through 32, above.

36. This petition initiates a proceeding that may involve disputed issues of material fact; however, Peoples does not know which material facts may be disputed by parties to this proceeding.

37. Peoples is entitled to the relief requested pursuant to Chapters 366 and 120, Florida Statutes.

WHEREFORE, Peoples respectfully requests that the Commission:

A. Approve the company's proposed projected test period of January 1, 2024 through December 31, 2024;

B. Find that the company's present rates are insufficient to yield a fair and reasonable rate of return and that the company is not earning a fair rate of return;

C. Consent to the operation of new permanent rate schedules and tariff sheets filed in MFR Schedule E-9 (Doc. 18), pursuant to Section 366.06(3), Florida Statutes, and thereby permit the company to collect an additional \$139,271,846 (which includes \$11,693,817 of revenue previously collected through the CI/BSR) in annual revenues when the new rates and charges are put into effect;

D. If the Commission does not consent to the company putting the new permanent rate schedules and tariff sheets filed herewith into operation and effect in whole as requested in Paragraph C above, then set this matter for an early hearing for purposes of granting permanent relief, and enter its final decision before December 4, 2023, in accordance with controlling statutes and court decisions, so as to adequately protect the financial integrity of the company by giving it a reasonable opportunity to earn such fair rate of return as may be fixed by the Commission in this proceeding;

E. Authorize the company to increase its base rates and service charges by \$139,271,846 (which includes \$11,693,817 of revenue requirements transferred from the CI/BSR to base rates) on an annual basis effective with the first billing cycle of January 2024, so that Peoples will have an opportunity to earn a fair overall rate of return, including a rate of return on common equity of 11.00 percent, thereby enabling the company to maintain its financial integrity and its ability to serve the public adequately and efficiently;

F. Approve the relevant tariff sheets and rate schedules included in MFR Schedule E-9 (Doc. 18) as filed contemporaneously with this Petition;

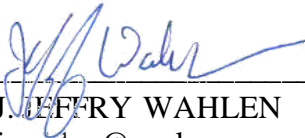
G. Provide all relief as is proper and authorized to provide fair and reasonable rates and charges and provide Peoples with an opportunity to earn a fair and reasonable rate of return;

H. Approve the company's economic development, storm accrual, state tax increase, CI/BSR transfer, AMI Pilot, tax reform, long-term debt true up and other accounting proposals reflected in the testimony and MFRs; and

I. Grant to the company such other and further relief as the Commission finds to be reasonable and proper pursuant to the authority granted to the Commission under Chapter 366, Florida Statutes.

DATED this 4th day of April, 2023.

Respectfully submitted,



J. JEFFRY WAHLEN

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MALCOLM N. MEANS

mmeans@ausley.com

VIRGINIA L. PONDER

vponder@ausley.com

Ausley McMullen

Post Office Box 391

Tallahassee, Florida 32302

(850) 224-9115

ATTORNEYS FOR PEOPLES GAS SYSTEM, INC.


CERTIFICATE OF SERVICE

I HEREBY CERTIFY that electronic copies of the foregoing Petition, MFRs, and prepared direct testimony referenced herein have been furnished by hand delivery on April 4, 2023 to the following:

Major Thompson
Ryan Sandy
Office of General Counsel
Florida Public Service Commission
Room 390L – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
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rsandy@psc.state.fl.us
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ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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Exhibit A

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