BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition of Tampa Electric) DOCKET NO. 890325-EI Company for Approval of "Tax Savings") ORDER NO. 21685 Refund for 1988.) ISSUED: 8-4-89

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman BETTY EASLEY GERALD L. GUNTER JOHN T. HERNDON

NOTICE OF PROPOSED AGENCY ACTION

ORDER APPROVING REFUND

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

On March 2, 1989, Tampa Electric Company (TECO) filed its petition in this docket according to Rule 25-14.003, Florida Administrative Code, seeking approval of a tax savings refund which it calculated to be in the amount of \$20,769,882, plus interest. By Order No. 21136, issued in this docket on April 27, 1989, we approved TECO's refund proposal pending complete review and audit of the calculations and underlying support data. We further instructed that this docket remain open, subject to further proceedings and true-up of the tax savings refund amount, if necessary.

Our Staff's review of TECO's tax calculation and audit of underlying support data did not reveal errors or misrepresentations which would materially affect the refund amount. Pursuant to Rule 25-14.003 (5)(c), we therefore approve TECO's petition as filed and amended herein, and will require no refund in excess of that previously ordered in Order No. 21136.

DOCUMENT NUMBER-DATE
07904 AUG -4 1989
FPSC-RECORDS/REPORTING

ORDER NO. 21685 DOCKET NO. 890325-EI PAGE 2

Therefore, in consideration of the above, it is hereby

ORDERED by the Florida Public Service Commission that the petition of Tampa Electric Company for approval of its 1988 tax savings refund amount and methodology is hereby approved. It is further

ORDERED that Tampa Electric Company shall verify, by a report to be filed in this docket within fifteen (15) days after the issuance of this order, that it has refunded the appropriate amounts (including interest) to its ratepayers as directed in Order No. 21136. It is further

ORDERED that this docket be closed after receipt of the verification report and after the time has expired in which to file a petition for a formal proceeding, as provided by Rule 25-22.029 (4), Florida Administrative Code, if such a petition is not filed on or before August 25, 1989.

By ORDER of the Florida Public Service Commission, this 4th day of AUGUST , 1989 .

STEVE TRIBBLE Director

Division of Records and Reporting

(SEAL)

MER

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

ORDER NO. 21685 DOCKET NO. 890325-EI PAGE 3

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on August 25, 1989. In the absence of such a petition, this order shall become effective August 28, 1989, as provided by Rule 25-22.029(6), Florida Administrative Code, and as reflected in a subsequent order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on August 28, 1989, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.