

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

NOVEMBER 30, 2004

RE: Docket No. 041143-EI - Petition for approval of depreciation rate changes for Big Bend Combustion Turbine Nos. 2 and 3, and Polk Units 2 and 3, by Tampa Electric Company.

Issue 1: Should the Commission permit Tampa Electric Company to implement its proposed depreciation rates, provision for dismantlement, and account subcategorization on a preliminary basis for Big Bend Combustion Turbine Units 2 and 3, and Polk Units 2 and 3?

Recommendation: Yes. The additional \$4.1 million of plant investment to refurbish Big Bend Combustion Turbines 2 and 3 will extend the useful life of these units approximately 10 years. Therefore, the depreciation rates, recovery schedules, and provision for dismantlement should be adjusted to reflect the units' current life expectancy. In addition, property records are now complete for Polk Units 2 and 3 to allow plant account specific depreciation rates, per Rule 25-6.04361(5)(c), Florida Administrative Code. The effect of this proposal would decrease expenses as shown on Attachments B and C of staff's November 18, 2004 memorandum by an estimated \$748,000 for 2004. The resulting expenses should be trued up when final action, expected to occur in January 2005, is taken by the Commission in this docket.

**APPROVED**

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

*[Handwritten signatures: 4 signatures in the majority column]*

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REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

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(Continued from previous page)

Issue 2: What should be the implementation date for the new depreciation rates, recovery schedule, provision for dismantlement accruals, and account sub categorization?

Recommendation: Staff recommends preliminary approval of Tampa Electric's proposed implementation date of January 1, 2004.

**APPROVED**

Issue 3: Should this docket be closed?

Recommendation: No. This docket should remain open, pending staff review, analysis, and final Commission action on the revised depreciation rates, recovery schedule, dismantlement provision, and account subcategorization.

**APPROVED**