

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

FEBRUARY 1, 2005

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 change the preliminary depreciation rates, amortizations, recovery schedules, account sub categorization, and provision for dismantlement for Tampa Electric Company?

Recommendation: Yes. Staff recommends the Commission approve the company's revised lives, net salvage, reserves, resulting depreciation rates, and provision for dismantlement as shown on Attachments A, B, and C of staff's January 20, 2005 memorandum.

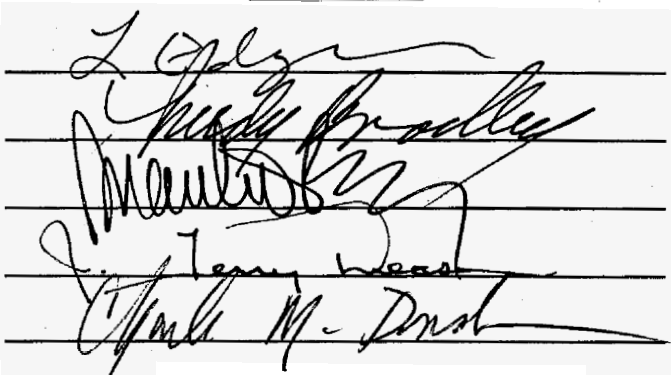
APPROVED

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING



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REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

01160 FEB-1 05

FPSC-COMMISSION CLERK

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Issue 2: What should be the implementation date for the new depreciation rates, recovery schedules, and dismantlement accruals?

Recommendation: Staff recommends January 1, 2004, as the implementation date for Tampa Electric Company's new depreciation rates, recovery schedules, and provision for fossil dismantlement as shown in Attachments A, B, and C of staff's memorandum.

APPROVED

Issue 3: Should the Commission make any corrective reserve allocations?

Recommendation: Yes. Staff recommends the corrective measures shown in the table in staff's memorandum. Staff recommends that the company make the necessary corrections to the reserve position for Polk Units 2 and 3. This action will bring the affected accounts' reserve more in line with its calculated theoretical level.

APPROVED

Issue 4: Should the Commission change the depreciation rates, recovery schedule, and account sub categorization?

Recommendation: Yes. Staff recommends the Commission approve the lives, net salvages, reserves, account sub categorization, and resultant depreciation rates, as shown on Attachments A and B of staff's memorandum.

APPROVED

Issue 5: Should the Commission revise the preliminary approved annual provision for fossil dismantlement?

Recommendation: Yes. Staff recommends an increase in the annual provision for fossil dismantlement accruals of \$2,331 for Big Bend Combustion Turbines Units 2 and 3 beginning January 1, 2004.

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Issue 6: Should the current amortization of investment tax credits and flowback of excess deferred income taxes be revised to reflect the approved depreciation rates and recovery schedules?

Recommendation: Yes. The current amortization of investment tax credits (ITC) and the flowback of excess deferred income taxes (EDIT) should be revised to match the actual recovery periods for the related property. The company should file detailed calculations of the revised ITC amortization and flowback of EDIT at the same time it files its surveillance report covering the period ending December 31, 2004.

APPROVED

Issue 7: Should this docket be closed?

Recommendation: Yes. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon issuance of a consummating order.

APPROVED