

# AUSLEY & MCMULLEN

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ORIGINAL  
FILE COPY

May 20, 1996

HAND DELIVERY

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Prudency Review to Determine Regulatory  
Treatment of Tampa Electric Company's  
Polk Unit; FPSC Docket No. 960409-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Identification of Documents Withheld Pursuant to the Lawyer/Client Privilege Set Forth in Section 90.502 of the Florida Evidence Code.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB/pp  
Enclosures

cc: All Parties of Record (w/enc.)  
Beth Culpepper (w/enc.)

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FPSC-BUREAU OF RECORDS

DOCUMENT FILED DATE

05578 MAY 20 1996

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Prudency Review to Determine )  
Regulatory Treatment of Tampa Electric )  
Company's Polk Unit. )

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DOCKET NO. 960409-EI

FILED: May 20, 1996

**IDENTIFICATION OF DOCUMENTS WITHHELD  
PURSUANT TO THE LAWYER/CLIENT PRIVILEGE SET  
FORTH IN SECTION 90.502 OF THE FLORIDA EVIDENCE CODE**

Set forth below is a list of documents consisting primarily of notes, memoranda, letters and other written communications between Tampa Electric and its Washington, D.C. attorneys, Hooper, Hooper, Owen & Gould, who have counseled Tampa Electric regarding federal tax law and tax legislation. The lead attorney in this effort has been Mr. James Gould, whose name appears on most of the listed documents.

Other tax law and tax legislation related communications between Tampa Electric and other legal counsel to the company on the attached list include correspondence with Holland & Knight; Robert Daileader (of Nixon, Hargrave, Devans & Doyle); Thomas Crichton (of Vinson & Elkins); Reid & Priest; John C. Lorentzen (of Winston & Strawn) and Paul Delaney, Esquire.

Tampa Electric has treated as confidential the information contained in the listed documents. Tampa Electric is withholding the listed documents on the ground that they constitute privilege attorney/client communications which are entitled to the lawyer/client privilege set forth in the Florida Evidence Code, Section 90.502, Florida Statutes, and are beyond the scope of discovery allowed in Fla. R. Civ. P. 1.280(b)(1).

DOCUMENT NUMBER-DATE

05578 MAY 20 1996

FPSC-RECORDS/REPORTING

From Mr. Woodroffe's Files

1. May 10, 1995 Fax Memo from Hooper, Hooper, Owen & Gould (HHO&G) to D. A. Mulligan.
2. June 17, 1994 Memorandum from J. H. Woodroffe to Mr. Mulligan and attached Memorandum (and two page attachment thereto) from Mr. James Gould of HHO&G (hereinafter, "Mr. Gould") to Mr. Mulligan.
3. June 28, 1995 Memorandum from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
4. June 15, 1995 Memorandum from Mr. Gould to Mr. Mulligan (with one page attachment).
5. June 29, 1995 Memorandum from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
6. June 29, 1995 Memorandum from Mr. Gould to Mr. Mulligan and Mr. Woodroffe (with four page attachment).

From Ms. McDevitt's Files

1. December 28, 1995 Fax Cover Sheet from Mr. Gould to Sheila McDevitt.
2. May 8, 1995 Memorandum from Mr. Gould to Mr. Mulligan.
3. May 26, 1995 Memorandum from Mr. Gould to Mr. Mulligan.
4. June 15, 1995 Memorandum from Mr. Gould to Mr. Mulligan (with one page attachment).
5. June 23, 1995 Memorandum from Mr. Gould to Mr. Mulligan.
6. June 28, 1995 Memorandum from Mr. Gould to Mr. Mulligan.
7. June 29, 1995 Memorandum from Mr. Gould to Mr. Mulligan.
8. October 20, 1995 Memorandum from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
9. April 11, 1996 Memorandum from Mr. Gould to Mr. Mulligan.

From Mr. Mulligan's Files

1. May 13, 1996 Memorandum from Mr. Gould to Mr. Mulligan.

2. February 17, 1993 Memorandum from Mr. Gould to Mr. Mulligan, et al.
3. April 23, 1993 two page Fax from Mr. Gould to Mr. Mulligan, et al.
4. April 23, 1993 two page Fax from Mr. Gould to Mr. Woodroffe.
5. June 22, 1993 Memorandum from Mr. Gould to Mr. Mulligan, et al.
6. June 25, 1993 one page Fax from Mr. Gould to Mr. Mulligan.
7. October 21, 1993 Memorandum (with attachment) from Mr. Gould to Mr. Mulligan.
8. November 11, 1993 Memorandum from Mr. Gould to Mr. Mulligan.
9. October 18, 1993 Fax from Mr. Gould to Mr. Mulligan.
10. November 8, 1993 Fax from Mr. Gould to Mr. Mulligan.
11. June 10, 1994 Memorandum plus two one-page attachments from Mr. Gould to Mr. Mulligan.
12. July 22, 1994 one page Fax from Mr. Gould to Mr. Mulligan.
13. August 5, 1994 five page Fax from Mr. Gould to Mr. Mulligan.
14. August 8, 1994 six page Fax from Mr. Gould to Mr. Mulligan, et al.
15. September 6, 1994 four page Fax from Mr. Gould to Mr. Mulligan, et al.
16. August 9, 1994 six page memorandum from Reid & Priest to Don Mulligan.
17. September 22, 1994 Memorandum plus one page Attachment from Mr. Gould to Mr. Mulligan, et al.
18. October 27, 1994 Memorandum from Mr. Gould to Section 29 Clients.
19. December 19, 1994 one page Fax from Mr. Gould to Mr. Mulligan.
20. January 4, 1996 three page Fax from Mr. Gould to Mr. Mulligan.
21. January 25, 1996 one page Fax from Mr. Gould to Mr. Mulligan.
22. March 4, 1996 two page Fax from Mr. Gould to Mr. Mulligan.

23. March 14, 1996 one page Fax from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
24. March 28, 1996 one page Fax from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
25. April 17, 1996 two page Fax from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
26. April 11, 1996 three page Fax from Mr. Gould to Mr. Mulligan.
27. November 10, 1995 three page Fax from Mr. Gould to Mr. Mulligan.
28. October 20, 1995 three page Memorandum from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
29. October 13, 1995 two page Fax from Mr. Gould to Mr. Mulligan.
30. October 27, 1995 one page Fax from Mr. Gould to Mr. Mulligan.
31. October 24, 1995 three page Fax from Mr. Gould to Mr. Mulligan.
32. August 19, 1994 one page fax from Mr. Gould to Mr. Mulligan.
33. September 15, 1995 one page Fax from Mr. Gould to Mr. Mulligan.
34. June 15, 1995 Memorandum with attachment from Mr. Gould to Mr. Mulligan.
35. May 8, 1995 one page Fax from Mr. Gould to Mr. Mulligan.
36. May 8, 1995 one page Fax from Mr. Gould to Mr. Mulligan.
37. May 8, 1995 four page Fax from Mr. Gould to Mr. Mulligan and Mr. Woodroffe.
38. April 19, 1995 two page Fax from Mr. Gould to Mr. Mulligan.
39. March 8, 1995 two page Fax from Mr. Gould to Mr. Mulligan.
40. March 3, 1995 one page Fax with three pages of attachments from Mr. Gould to Mr. Woodroffe.
41. January 9, 1995 one page Fax from Mr. Gould to Mr. Mulligan.
42. January 27, 1993 three page Memorandum to Chuck Black from Don Mulligan.

43. October 13, 1993 one page Memorandum from Mr. Gould to Mr. Mulligan.
44. November 11, 1993 two page Memorandum from Mr. Gould to Mr. Mulligan.
45. September 8, 1992 five page Fax from Mr. Gould to Roy Eustace.
46. August 6, 1992 four page Fax from Mr. Gould to Mr. Mulligan.
47. June 25, 1992 three page Fax from Mr. Gould to Roy Eustace.
48. June 19, 1992 two page Fax from Mr. Gould to Mr. Mulligan.
49. May 19, 1992 Fax from Mr. Gould to Roy Eustace, Mr. Mulligan and other clients.
50. March 4, 1992 three page Fax Memorandum from Mr. Gould to Roy Eustace.
51. February 27, 1992 two page Fax from Mr. Gould to Roy Eustace.
52. October 28, 1991 three page Fax Memorandum from Thomas Crichton to TECO File.
53. October 27, 1994 three page Memorandum from Mr. Gould to Section 29 Clients.
54. September 23, 1994 two page Fax from Mr. Gould to Mr. Mulligan.
55. September 22, 1994 two page Memorandum plus one page Attachment from Mr. Gould to Mr. Mulligan, et al.
56. September 14, 1994 one page Memorandum from Mr. Gould to Mr. Mulligan, et al.
57. September 6, 1994 one page Fax with three pages of Attachments from Mr. Gould to Mr. Mulligan, Mr. Woodroffe, et al.
58. August 9, 1994 Memorandum from Reid & Priest to Mr. Mulligan, et al.
59. July 21, 1994 two page Letter from Reid & Priest to Mr. Mulligan.
60. June 10, 1994 one page Memorandum with two pages of Attachments from Mr. Gould to Mr. Mulligan.
61. May 9, 1996 one page Fax Memorandum from Mr. Gould to Mr. Mulligan.

62. April 11, 1996 two page Memorandum from Mr. Gould to Mr. Mulligan.
63. April 26, 1996 three page Fax from Mr. Gould to Mr. Mulligan.
64. March 28, 1996 one page Fax from HHO&G to Mr. Mulligan.
65. March 5, 1996 one page Letter from Sheila McDevitt to Paul Delaney, Esq.
66. March 14, 1996 one page Fax from HHO&G to Mr. Mulligan.
67. March 4, 1996 two page Fax from HHO&G to Mr. Mulligan.
68. February 18, 1996 two page Memorandum from Mr. Gould to Mr. Mulligan.
69. January 25, 1996 one page Fax Memorandum from Mr. Gould to Mr. Mulligan.

From Mr. T. L. Guzzle's Files

The only privileged documents in Mr. Guzzle's file are duplicate copies of memoranda previously listed from Mr. Gould to Mr. Mulligan and/or Mr. Woodroffe dated June 15, June 28 and June 29, 1995.