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COMMISSION  
CLERK

March 14, 2005

HAND DELIVERED

Ms. Betty Gardner  
Division of Economic Regulation  
Florida Public Service Commission  
Rom 225M – Gerald L. Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

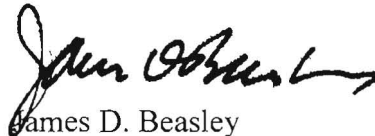
Re: Petition for approval of 2003 depreciation study by Tampa Electric Company;  
FPSC Docket No. 030409-EI

Dear Ms. Gardner:

Enclosed for your consideration are three copies of a three-page report detailing reserve transfers made by Tampa Electric Company consistent with the provisions of Order No. PSC-04-0815-PAA-EI issued August 20, 2004 in the above docket.

Please feel free to give me a call if you have any questions or require further information.

Sincerely



James D. Beasley

- CMP \_\_\_\_\_
- COM \_\_\_\_\_ JDB/pp
- CTR \_\_\_\_\_ Enlosures
- ECR \_\_\_\_\_ cc: Blanca S. Bayo (w/enc.)
- GCL \_\_\_\_\_ Angela L. Llewellyn (w/enc.)
- OPC \_\_\_\_\_ Chrys A. Remmers (w/enc.)
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SEC \_\_\_\_\_ |
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

TAMPA ELECTRIC COMPANY  
RESERVE TRANSFERS  
ORDER NO. PSC-04-0815-PAA-EI

LINE NO	ACCT NO	ACCOUNT TITLE	COST ADJUSTMENTS OR TRANSFERS	VINTAGE	AGE	ACCUM DEPR RATIO	Mar-05 RESERVE TRANSFERS
		1999		2000.0			
1	350.00	LAND	(18,717.29)			LAND - NO RESERVE	
2	350.01	LAND RIGHTS	18,717.29			LAND - NO RESERVE	
3	350.01	LAND RIGHTS	(1,917.29)	1998.5	1.5	0.030725	(58.91)
4	355.00	POLES & FIXTURES	1,917.29	1998.5	1.5	0.030725	58.91
5	353.00	STATION EQUIPMENT	3,446.66	1997.5	2.5	0.065016	224.09
6	362.00	STATION EQUIPMENT	(3,446.66)	1997.5	2.5	0.065016	(224.09)
7	356.00	OVERHEAD CONDUCTORS & DEVICES	2,440.06	1997.5	2.5	0.045302	110.54
8	364.00	POLES, TOWERS & FIXTURES	(2,440.06)	1998.5	1.5	0.045302	(110.54)
9	357.00	UNDERGROUND CONDUIT	(2,869,378.81)	1996.5	3.5	0.070000	(200,856.52)
10	358.00	UNDERGROUND CONDUCTORS & DEVICES	2,869,378.81	1996.5	3.5	0.070000	200,856.52
11	366.00	UNDERGROUND CONDUIT	1,060.62	1998.5	1.5		52.05
12	365.00	OVERHEAD CONDUCTORS & DEVICES	(669.23)	1998.5	1.5	0.052748	(35.30)
13	367.00	UNDERGROUND CONDUCTORS & DEVICES	(391.39)	1998.5	1.5	0.042806	(16.75)
14	391.01	OFFICE FURNITURE & EQUIPMENT	511,584.90	1998.5	1.5	0.495000	253,234.53
15	391.02	WORKSTATIONS	(511,584.90)	1998.5	1.5	0.495000	(253,234.53)
16	392.02	LIGHT TRUCKS	40,448.84	1993.5	6.5	0.339661	13,738.88
17	392.03	HEAVY TRUCKS	(40,448.84)	1993.5	6.5	0.339661	(13,738.88)
18		TOTAL 1999	-				-
		2000		2001.0			
20	352.00	STRUCTURES & IMPROVEMENTS	2,338.25	1999.5	1.5	0.047369	110.76
21	390.00	STRUCTURES & IMPROVEMENTS	(2,338.25)	1999.5	1.5	0.047369	(110.76)
22	352.00	STRUCTURES & IMPROVEMENTS	1,914.58	1999.5	1.5	0.031592	60.49
23	353.00	STATION EQUIPMENT	(1,914.58)	1999.5	1.5	0.031592	(60.49)
24	353.00	STATION EQUIPMENT	4,108.51	1997.5	3.5	0.090680	372.56
25	362.00	STATION EQUIPMENT	(4,108.51)	1997.5	3.5	0.090680	(372.56)
26	353.00	STATION EQUIPMENT	34,420.71	1998.5	2.5	0.065016	2,237.88
27	362.00	STATION EQUIPMENT	(34,420.71)	1998.5	2.5	0.065016	(2,237.88)
28	353.00	STATION EQUIPMENT	9,192.43	1999.5	1.5	0.039163	360.01
29	362.00	STATION EQUIPMENT	(9,192.43)	1999.5	1.5	0.039163	(360.01)
32	355.00	POLES & FIXTURES	9,371.04	2000.5	0.5	0.010260	96.15
33	350.01	LAND RIGHTS	(9,371.04)	2000.5	0.5	0.010260	(96.15)
34	356.00	OVERHEAD CONDUCTORS & DEVICES	1,894.27	2000.5	0.5	0.010260	19.44
35	350.01	LAND RIGHTS	(1,894.27)	2000.5	0.5	0.010260	(19.44)
36		TOTAL 2000	-				-
		2001		2002.0			
37	353.00	STATION EQUIPMENT	4,086.57	1997.5	4.5	0.116129	474.57
38	362.00	STATION EQUIPMENT	(4,086.57)	1997.5	4.5	0.116129	(474.57)
39	365.00	OVERHEAD CONDUCTORS & DEVICES	1,575.94	2000.5	1.5	0.042806	67.46
40	367.00	UNDERGROUND CONDUCTORS & DEVICES	(1,575.94)	2000.5	1.5	0.042806	(67.46)
41	391.02	WORKSTATIONS	63,503.70	2000.5	1.5	0.124781	7,924.05
42	392.01	AUTOMOBILES	(63,503.70)	2000.5	1.5	0.124781	(7,924.05)
43	392.02	LIGHT TRUCKS	39,638.08	1997.5	4.5	0.247157	9,796.82
44	392.03	HEAVY TRUCKS	(39,638.08)	1997.5	4.5	0.247157	(9,796.82)
45	392.02	LIGHT TRUCKS	3,246.24	1996.5	5.5	0.295306	958.63
46	392.03	HEAVY TRUCKS	(3,246.24)	1996.5	5.5	0.295306	(958.63)
47	392.02	LIGHT TRUCKS	1,709.62	1991.5	10.5	0.463130	791.78
48	392.03	HEAVY TRUCKS	(1,709.62)	1991.5	10.5	0.463130	(791.78)
49	392.02	LIGHT TRUCKS	1,493.92	1996.5	5.5	0.295306	441.16
50	392.03	HEAVY TRUCKS	(1,493.92)	1996.5	5.5	0.295306	(441.16)
51	392.02	LIGHT TRUCKS	854.81	1991.5	10.5	0.463130	395.89
52	392.03	HEAVY TRUCKS	(854.81)	1991.5	10.5	0.463130	(395.89)
53	394.00	TOOLS, SHOP & GARAGE EQUIP	1,213,581.77	2001.5	0.5	0.029296	35,553.19
54	392.03	HEAVY TRUCKS	(1,213,581.77)	2001.5	0.5	0.029296	(35,553.19)
55	364.00	POLES, TOWERS & FIXTURES	75,411.27	2000.5	1.5	0.214286	16,159.56
56	397.00	COMMUNICATION EQUIPMENT	(75,411.27)	2000.5	1.5	0.214286	(16,159.56)
57	397.25	COMMUNICATION EQUIPMENT - FIBER	50,839.51	2000.5	1.5	0.214286	10,894.18
58	397.00	COMMUNICATION EQUIPMENT	(50,839.51)	2000.5	1.5	0.214286	(10,894.18)
59		TOTAL 2001	-				-

TAMPA ELECTRIC COMPANY  
RESERVE TRANSFERS  
ORDER NO. PSC-04-0815-PAA-EI

LINE NO	ACCT NO	ACCOUNT TITLE	COST ADJUSTMENTS OR TRANSFERS	VINTAGE	AGE	ACCUM DEPR RATIO	Mar-05 RESERVE TRANSFERS
1		2002		2003.0			
2	352.00	STRUCTURES & IMPROVEMENTS	6,102.70	2001.5	1.5	0.031592	192.80
3	353.00	STATION EQUIPMENT	(6,102.70)	2001.5	1.5	0.031592	(192.80)
4	361.00	STRUCTURES & IMPROVEMENTS	8,157.24	2000.5	2.5	0.058456	476.84
5	362.00	STATION EQUIPMENT	(8,157.24)	2000.5	2.5	0.058456	(476.84)
6	353.00	STATION EQUIPMENT	333,707.58	2000.5	2.5	0.058456	19,507.07
7	362.00	STATION EQUIPMENT	(333,707.58)	2000.5	2.5	0.058456	(19,507.07)
8	362.00	STATION EQUIPMENT	16,497.19	1988.5	14.5	0.291412	4,807.48
9	353.00	STATION EQUIPMENT	(16,497.19)	1988.5	14.5	0.291412	(4,807.48)
10	353.00	STATION EQUIPMENT	(6,209.53)	1999.5	3.5	0.073249	(454.84)
11	362.00	STATION EQUIPMENT	6,209.53	1999.5	3.5	0.07325	454.84
12	353.00	STATION EQUIPMENT	(45,145.04)	1998.5	4.5	0.09388	(4,238.00)
13	362.00	STATION EQUIPMENT	45,145.04	1998.5	4.5	0.09388	4,238.00
14	353.00	STATION EQUIPMENT	(24,013.08)	1997.5	5.5	0.11434	(2,745.73)
15	362.00	STATION EQUIPMENT	24,013.08	1997.5	5.5	0.11434	2,745.73
16	353.00	STATION EQUIPMENT	(48,722.03)	1996.5	6.5	0.13467	(6,561.23)
17	362.00	STATION EQUIPMENT	48,722.03	1996.5	6.5	0.13467	6,561.23
18	353.00	STATION EQUIPMENT	(306.64)	1991.5	11.5	0.23391	(71.73)
19	362.00	STATION EQUIPMENT	306.64	1991.5	11.5	0.23391	71.73
20	353.00	STATION EQUIPMENT	(42,471.40)	1989.5	13.5	0.27243	(11,570.30)
21	362.00	STATION EQUIPMENT	42,471.40	1989.5	13.5	0.27243	11,570.30
22	353.00	STATION EQUIPMENT	(116,615.53)	1988.5	14.5	0.29141	(33,983.14)
23	362.00	STATION EQUIPMENT	116,615.53	1988.5	14.5	0.29141	33,983.14
24	353.00	STATION EQUIPMENT	(2,131.24)	1987.5	15.5	0.31022	(661.14)
25	362.00	STATION EQUIPMENT	2,131.24	1987.5	15.5	0.31022	661.14
26	353.00	STATION EQUIPMENT	(45,304.27)	1986.5	16.5	0.32882	(14,896.81)
27	362.00	STATION EQUIPMENT	45,304.27	1986.5	16.5	0.32882	14,896.81
28	353.00	STATION EQUIPMENT	(307,467.77)	1985.5	17.5	0.34723	(106,762.93)
29	362.00	STATION EQUIPMENT	307,467.77	1985.5	17.5	0.34723	106,762.93
30	353.00	STATION EQUIPMENT	(3,841.62)	1984.5	18.5	0.36545	(1,403.91)
31	362.00	STATION EQUIPMENT	3,841.62	1984.5	18.5	0.36545	1,403.91
32	353.00	STATION EQUIPMENT	(2,961.02)	1983.5	19.5	0.38346	(1,135.42)
33	362.00	STATION EQUIPMENT	2,961.02	1983.5	19.5	0.38346	1,135.42
34	353.00	STATION EQUIPMENT	(7,384.67)	1982.5	20.5	0.40126	(2,963.20)
35	362.00	STATION EQUIPMENT	7,384.67	1982.5	20.5	0.40126	2,963.20
36	353.00	STATION EQUIPMENT	(97,701.90)	1981.5	21.5	0.41886	(40,923.59)
37	362.00	STATION EQUIPMENT	97,701.90	1981.5	21.5	0.41886	40,923.59
38	353.00	STATION EQUIPMENT	(67,072.32)	1980.5	22.5	0.43625	(29,260.15)
39	362.00	STATION EQUIPMENT	67,072.32	1980.5	22.5	0.43625	29,260.15
40	353.00	STATION EQUIPMENT	(533.15)	1978.5	24.5	0.47033	(250.76)
41	362.00	STATION EQUIPMENT	533.15	1978.5	24.5	0.47033	250.76
42	353.00	STATION EQUIPMENT	(69.67)	1977.5	25.5	0.48703	(33.93)
43	362.00	STATION EQUIPMENT	69.67	1977.5	25.5	0.48703	33.93
44	353.00	STATION EQUIPMENT	(3,314.97)	1976.5	26.5	0.50350	(1,669.09)
45	362.00	STATION EQUIPMENT	3,314.97	1976.5	26.5	0.50350	1,669.09
46	353.00	STATION EQUIPMENT	(50,628.08)	1975.5	27.5	0.51972	(26,312.62)
47	362.00	STATION EQUIPMENT	50,628.08	1975.5	27.5	0.51972	26,312.62
48	353.00	STATION EQUIPMENT	(2,644.09)	1974.5	28.5	0.53570	(1,416.44)
49	362.00	STATION EQUIPMENT	2,644.09	1974.5	28.5	0.53570	1,416.44
50	353.00	STATION EQUIPMENT	(447.00)	1973.5	29.5	0.55143	(246.49)
51	362.00	STATION EQUIPMENT	447.00	1973.5	29.5	0.55143	246.49
52	353.00	STATION EQUIPMENT	(430.25)	1972.5	30.5	0.56690	(243.91)
53	362.00	STATION EQUIPMENT	430.25	1972.5	30.5	0.56690	243.91
54	353.00	STATION EQUIPMENT	(84.61)	1969.5	33.5	0.61173	(51.76)
55	362.00	STATION EQUIPMENT	84.61	1969.5	33.5	0.61173	51.76
56	353.00	STATION EQUIPMENT	(938.79)	1968.5	34.5	0.62612	(587.80)
57	362.00	STATION EQUIPMENT	938.79	1968.5	34.5	0.62612	587.80
58	353.00	STATION EQUIPMENT	(507.67)	1964.5	38.5	0.68083	(345.64)
59	362.00	STATION EQUIPMENT	507.67	1964.5	38.5	0.68083	345.64

TAMPA ELECTRIC COMPANY  
RESERVE TRANSFERS  
ORDER NO. PSC-04-0815-PAA-EI

LINE NO	ACCT NO	ACCOUNT TITLE	COST ADJUSTMENTS OR TRANSFERS	VINTAGE	AGE	ACCUM DEPR RATIO	Mar-05 RESERVE TRANSFERS
1	353.00	STATION EQUIPMENT	(6,020.96)	1962.5	40.5	0.70641	(4,253.30)
2	362.00	STATION EQUIPMENT	6,020.96	1962.5	40.5	0.70641	4,253.30
3	353.00	STATION EQUIPMENT	(86,516.02)	1960.5	42.5	0.73076	(63,222.36)
4	362.00	STATION EQUIPMENT	86,516.02	1960.5	42.5	0.73076	63,222.36
5	353.00	STATION EQUIPMENT	(7,562.58)	1959.5	43.5	0.74247	(5,615.03)
6	362.00	STATION EQUIPMENT	7,562.58	1959.5	43.5	0.74247	5,615.03
7	353.00	STATION EQUIPMENT	(25,852.91)	1958.5	44.5	0.75388	(19,490.02)
8	362.00	STATION EQUIPMENT	25,852.91	1958.5	44.5	0.75388	19,490.02
9	353.00	STATION EQUIPMENT	(100.45)	1953.5	49.5	0.80629	(80.99)
10	362.00	STATION EQUIPMENT	100.45	1953.5	49.5	0.80629	80.99
11	353.00	STATION EQUIPMENT	5,501.16	2001.5	1.5	0.031592	173.79
12	362.00	STATION EQUIPMENT	(5,501.16)	2001.5	1.5	0.031592	(173.79)
13	391.01	OFFICE FURNITURE & EQUIPMENT	50,690.64	2001.5	1.5	0.047369	2,401.15
14	390.00	STRUCTURES & IMPROVEMENTS	(50,690.64)	2001.5	1.5	0.047369	(2,401.15)
15	397.00	COMMUNICATION EQUIPMENT	(197,857.40)	2000.5	2.5	0.357143	(70,663.36)
16	397.25	COMMUNICATION EQUIPMENT - FIBER	197,857.40	2000.5	2.5	0.357143	70,663.36
17	397.00	COMMUNICATION EQUIPMENT	(145,493.43)	2002.5	0.5	0.071429	(10,392.39)
18	397.25	COMMUNICATION EQUIPMENT - FIBER	145,493.43	2002.5	0.5	0.071429	10,392.39
19							
20		TOTAL 2002	-				-
21							
22		2003		2004.0			
24	362.00	STATION EQUIPMENT	11,634.69	1988.5	15.5	0.31020	3,609.13
25	353.00	STATION EQUIPMENT	(11,634.69)	1988.5	15.5	0.31020	(3,609.13)
26	353.00	STATION EQUIPMENT	4,769.81	1999.5	4.5	0.11613	553.91
27	362.00	STATION EQUIPMENT	(4,769.81)	1999.5	4.5	0.11613	(553.91)
28	365.00	OVERHEAD CONDUCTORS & DEVICES	35,361.71				10,164.35
29	362.00	STATION EQUIPMENT	(13,427.98)	2002.5	1.5	0.03916	(525.88)
30	367.00	UNDERGROUND CONDUCTORS & DEVICES	(21,933.73)	1987.5	16.5	0.43944	(9,638.47)
31	366.00	UNDERGROUND CONDUIT	1,040.97	2002.5	1.5	0.05275	54.91
32	365.00	OVERHEAD CONDUCTORS & DEVICES	(1,040.97)	2002.5	1.5	0.05275	(54.91)
33		TOTAL 2003	-				-