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September 18, 2008

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COMMISSION
CLERK

HAND DELIVERED

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for Rate Increase by Tampa Electric Company;
Docket No. 080317-EI

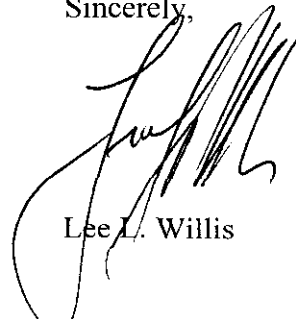
Dear Ms. Cole:

Enclosed are the original and fifteen (15) copies of Tampa Electric Company's Preliminary Response and Objections to Citizens' Third Request for Production of Documents (Nos. 75-97).

Please acknowledge receipt and filing of this document 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,



Lee L. Willis

COM _____
ECR _____
GCL _____
OPC _____
RCP _____
SSC _____
SGA _____
ADM _____
CLK _____

LLW/bjd

All Parties of Record

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase)
by Tampa Electric Company.)
_____)

DOCKET NO. 080317-EI

FILED: September 18, 2008

**TAMPA ELECTRIC COMPANY'S PRELIMINARY RESPONSE AND OBJECTIONS
TO CITIZENS' THIRD REQUEST PRODUCTION OF DOCUMENTS (NOS. 75-97)**

Tampa Electric Company ("Tampa Electric" or the "company") submits the following Objections and Preliminary Response to Citizens' Third Requests for the Production of Documents (Nos. 75-97).

I. Introduction

Citizens' Third Request for Production of Documents (Nos. 75-97) filed by Office of Public Counsel ("OPC") on August 29, 2008 is part of a series of discovery requests propounded by OPC. Tampa Electric has made an immediate and continuing effort to identify documents responsive to this request. Despite the objections stated below, the company plans to either: (1) produce and make available for inspection at Tampa Electric's headquarters documents responsive to OPC's requests; or (2) copy and provide documents responsive to this request to OPC at its offices depending on the volume of documents that are identified. In some instances it appears that information sought is duplicative of prior requests.

The objections which follow are necessary because of the collectively expansive nature of the multiple requests served by Public Counsel and because the process of assembly and review is incomplete as of the date of this pleading.

Tampa Electric will initiate a dialog with OPC with the objective of producing documents efficiently for both OPC and Tampa Electric. The best approach will become

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FPSC-COMMISSION CLERK

apparent once the requested documents have been assembled and the volume of documents is known.

II. General Objections.

Tampa Electric asserts the following general objections to Citizens' Third Request for Production of Documents (Nos. 75-97):

1. Tampa Electric objects to each and every individual discovery request, to the extent it calls for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law, whether such privilege or protection appears at the time response is first made or is later determined to be applicable for any reason. Tampa Electric in no way intends to waive any such privilege or protection. The nature of any such document(s) will be described in a privilege log filed/prepared by Tampa Electric.

2. Tampa Electric objects to each individual request to the extent it requires production of information that is proprietary, confidential business information without provisions in place to protect the confidentiality of the information. Tampa Electric in no way intends to waive claims of confidentiality and will only produce such information subject to protective order and the Commission's rule on confidentiality. Tampa Electric will file a request for a protective order prior to providing copies of confidential documents to OPC and will also provide non-disclosure agreements for any of OPC's outside consultants. Documents that are confidential will be identified and separated for review. In some instances where responsive documents are identified and such documents are sufficiently limited in volume, the company will make such documents available for review in the offices of Ausley & McMullen at a date and time mutually agreeable to OPC and Tampa Electric.

3. Tampa Electric objects to any definitions or instructions accompanying the discovery request to the extent that they are inconsistent with and expand the scope of discovery specified in the Florida Rules of Civil Procedure that are incorporated into the Model Rules of Procedure or the Commission's rules on discovery. If some question arises as to Tampa Electric's discovery obligations, Tampa Electric will comply with applicable rules and not with any of the definitions or instructions accompanying the discovery requests that are inconsistent with or exceed the requirements of those rules. Furthermore, Tampa Electric objects to any discovery request that calls for Tampa Electric to create data or information that it otherwise does not have because there is no such requirement under the applicable rules and law.

4. Tampa Electric objects to any definition or instruction in any discovery request that seeks production of documents from persons or entities who are not parties to this proceeding or that are not subject to discovery under applicable rules.

5. Tampa Electric is a large corporation with employees located in many different locations. In the course of its business, Tampa Electric creates numerous documents that are not subject to the Florida Public Service Commission or other governmental record retention requirements. These documents are kept in numerous locations and frequently are moved from site to site as employees change jobs or as business is reorganized. Therefore, it is possible that not every relevant document may have been reviewed or considered in developing Tampa Electric's responses to the discovery requests. Rather, Tampa Electric will provide all the information that Tampa Electric obtained after a good faith, reasonable and diligent search conducted in connection with these discovery requests. To the extent that the discovery requests propose to require more, Tampa Electric objects to the requests individually and collectively on the grounds that compliance would impose an undue burden or expense on Tampa Electric.

6. Tampa Electric objects to each discovery request to the extent that it seeks information that is not relevant to the subject matter of this docket and is not reasonably calculated to lead to the discovery of admissible evidence.

7. Tampa Electric objects to each and every discovery request to the extent it is vague, ambiguous, overly broad, burdensome, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of such discovery requests.

8. Tampa Electric objects on grounds of relevancy to each discovery request seeking information relating to transactions or other business activity of Tampa Electric's non-regulated sister companies where Tampa Electric was not a party to the transaction or a participant in the business activity.

9. Tampa Electric expressly reserves and does not waive any objections it may have to the admissibility, authenticity or relevancy of the information provided in its responses to the subject discovery requests.

10. Tampa Electric objects to any attempt by the party seeking discovery to evade any numerical limitations set on interrogatories or requests for production of documents by asking multiple independent discovery requests within single individual discovery requests and subparts thereof. By making these general objections at this time, Tampa Electric does not waive or relinquish its right to assert additional general and specific objections to the subject discovery at the time Tampa Electric's response is due.

11. Tampa Electric objects to the time and place designated for production on to the extent that producing documents that may be responsive to the requests at the specified time and place would require the company to copy and ship an unreasonable volume of documents, which

would be burdensome not only on Tampa Electric, but also on OPC as well. Where the volume of the documents requested so requires, the company will produce documents that may be responsive to the requests at Tampa Electric's headquarters in Tampa, Florida at a mutually agreeable time and date after September 29, 2008. The company will copy and ship specific documents identified by OPC upon payment of reasonable copying and shipping charges. The company will initiate a dialog with OPC on the appropriate amount of charges for copying and shipping.

12. To the extent these requests seek documents produced by Tampa Electric in response to prior OPC requests, the company objects to the duplicative production of this information.

III. Specific Objections.

In addition to the general objections set forth above, which are incorporated herein by reference, Tampa Electric asserts the following specific objections.

75. With respect to page 3, lines 6-7, please provide a copy of all testimony of Susan Abbott submitted to a regulatory commission in support of a rate of return or cost of capital recommendation for the three most recent regulatory proceedings in which she was a witness.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

76. Please provide copies of all publications cited in Ms. Abbott's testimony and/or referenced in footnotes.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

77. With respect to page 9, line 25, please provide copies of all studies performed which support the statement that Tampa Electric's challenges mirror the industry.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

78. With respect to page 13, line 24, please provide a copy of all studies that Ms. Abbot (**sic**) relied upon or is aware that indicates any investments made by Tampa Electric have been disallowed by the Commission.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

79. With respect to page 17, lines 7-12, please provide copies of source documents from S&P describing the three metrics and the importance of the three metrics in the ratings process.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

80. With respect to page 18, lines 5-12, please provide copies of source documents from S&P describing the qualitative issues in ratings.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

81. With respect to page 19, lines 1-14, please provide copies of source documents from S&P that describes the recently updated business risk ratings.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

82. With respect to page 20, lines 14-25, please provide copies of all studies performed detailing the costs and benefits of achieving an "A" bond rating for Tampa Electric.

Objections and Response The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

83. With respect to page 21, lines 8-25, please provide copies of all studies performed that support the statements regarding the average ratings for electric utilities.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

84. With respect to page 22, lines 3-11, please provide copies of the referenced S&P documents.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

85. With respect to page 23, lines 24-25, please provide copies of the referenced rating agency documents.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

86. with respect to pages 24-25, please provide copies of the referenced rating agency documents.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

87. Please provide copies of the source documents used in developing Document No. 4 attached to Ms. Abbott's direct testimony.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

88. With reference to Document No. 5 attached to Ms. Abbott's direct testimony, please provide:

- a. provide copies of data, work papers, and source documents used in developing Document No. 5; and
- b. provide electronic copies of the data and calculations used in developing Document No. 5, leaving all formulas intact.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

89. With reference to page 18, lines 14-25, of Mr. Gillett's direct testimony, please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact used to develop the 13-month average capital structure.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

90. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact that reflects the quarterly capitalization amounts and ratios, including and excluding short-term debt, for the past three years for Tampa Electric.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

91. With reference to page 18, lines 3-12 and Document No. 5 attached to Mr. Gillette's testimony, please provide copies of the data, source documents, and work papers used to develop the coverage ratios. Please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

92. With reference to page 19, lines 12-25, of Mr. Gillette's direct testimony, please provide copies of the data, source documents, and work papers used to develop the EBIT/interest ratios. Please show all calculations and provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

93. With reference to pages 21-22, of Mr. Gillette's direct testimony, please provide the following regarding the Company's adjustment for imputation of debt associated with long-term fixed payments for purchased power agreements:

- a. A copy of the source documents, work papers, and data (in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact) used to develop the amount of imputed debt of \$77M and interest expense of \$5M for Tampa Electric.
- b. A copy of all documents which support the 25% risk factor adjustment;
- c. A copy of all documents from Standard & Poors' which indicate that Tampa Electric's purchased power commitments would be assigned a 25% risk factor.
- d. A copy of all evidence that indicates Tampa Electric's purchased power commitments will be unrecovered through the rates of Tampa Electric.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

94. With reference to pages 23, line 14-25, of Mr. Gillette's direct testimony, please provide copies of the associated data, source documents, and work papers in both hard copy and

electronic (Microsoft Excel) formats with all data and formulas intact, associated with the Company's response to OPC's Interrogatory 14 (regarding the annual and projected earnings of Tampa Electric, the dividends paid by Tampa Electric to TECO Energy, and equity infusions made by TECO Energy into Tampa Electric, for the years 2005-2009).

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

95. With reference to pages 24-37, of Mr. Gillette's direct testimony, please provide a copy of the associated data, source documents, and work papers [in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact] that support the Company's argument that the parent company debt was not used to purchase equity of Tampa Electric.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

96. Please provide a copy [in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact] of the associated data, source documents, and work papers used to develop Document No. 4, attached to Mr. Gillette's direct testimony.

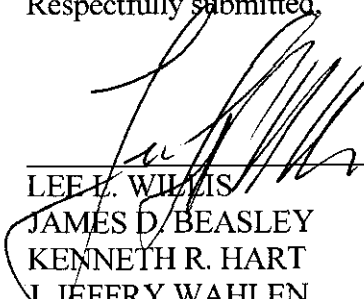
Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

97. Please provide a copy [in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact] of the associated data, source documents, and work papers used to develop Document No. 5, attached to Mr. Gillette's direct testimony.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

DATED this 18th day of September, 2008.

Respectfully submitted,



LEE L. WILLIS
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J. JEFFRY WAHLEN
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE
DOCKET NO. 080317-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Objections to Citizens' Third Request for the Production of Documents (Nos. 75-97), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 18th day of September, 2008 to the following:

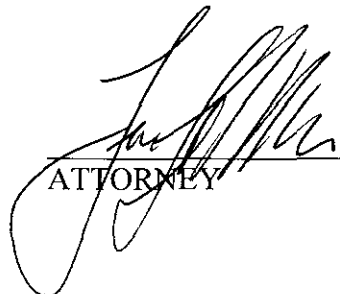
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