State of Florida

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: August 25, 2011

TO: Ann Cole, Commission Clerk, Office of Commission Clerk

FROM: Suzanne M. Ollila, Economic Analyst, Division of Economic Regulation SMO

RE: Docket No. 110131-EI - Petition for Approval of Tampa Electric Company's 2011 Depreciation Study and Annual Dismantlement Accrual Amounts

Tampa Electric copied the Office of the Commission Clerk on a letter to David Dowds (document number 05911-11); however, Tampa Electric did not provide the Office of the Commission Clerk with the enclosure. Please place the attached enclosure in the above docket file. I have included a copy of the letter (document number 05911-11) for your reference.

If you have any questions, please do not hesitate to let me know. Thank you.

AUSLEY & MCMULLEN
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123 SOUTH CALHOUN STREET
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(850) 224-9115 FAX (850) 222-7560

August 19, 2011

HAND DELIVERED

Mr. David Dowds
Division of Economic Regulation
Florida Public Service Commission
Room 105D – Gerald L. Gunter Bldg.
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for Approval of Tampa Electric Company's 2011 Depreciation Study and Annual Dismantlement Accrual Amounts; FPSC Docket No. 110131-EI

Dear Mr. Dowds:

Enclosed is a hard copy and a CD containing Tampa Electric Company's responses to Staff's Second Data Request Nos. 111- 142 dated July 7, 2011.

Sincerely,

James D. Beasley

JDB/pp
Enclosures

cc: Office of Commission Clerk (w/o enc.)
Office of General Counsel (Klancke, w/o enc.)
Patty Christensen (w/encls.)

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TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 111
BATES STAMPED PAGES: 1 - 2
FILED: AUGUST 19, 2011

Production

111. Please refer to TECO's November 13, 2007 response to staff's data request No. 1(d) in TECO's 2007 depreciation study, Docket No. 070284-EI. In this response TECO described how it determined the curve for "long" life production plant and also stated that "medium" life categories use an S4 curve while "short" life categories use an S3 curve.

a. Please define the long, medium, and short life categories in terms of equipment and lives. If the definitions have changed since the 2007 study, please explain why.

b. Please describe how TECO determined the curves for long, medium, and short life production plant in the 2011 study. If the response differs from 2007, please explain why.

c. TECO appears to have added other curves such as Square – 14 years (see, e.g., Bates-stamped page 271) and Square – 25 years (see, e.g., Bates-stamped page 457) for the 2011 depreciation study. Please identify each new curve and life category added since the 2007 study and explain why these curve and life categories were added and how they were developed.

A. a. See response to Staff's First Data Request No. 7. The definitions of the short, medium, and long life categories have not changed since 2007.

Life per each of the above categories depends on each station's fuel technology and expected utilization.

b. No change in curve types were made for production assets in the new study compared to the 2007 study, other than the ones described in response to Request No. 111.c. The explanation for the change is also contained in the response to Request No. 111.c.

c. The only Production curves that changed since the last study are Square - 14 at the Bayside Power Station Units 1-2 (Intermediate) and Square - 11 at Polk Power Station Unit 1 (Base Load) and Square - 25 at Polk Units 2-5 (Peakers). These curves types are associated specifically with the long-term GE Contractual Service Agreements (a standalone life category) for parts replacement on

the natural gas-fired combustion turbines. Life analysis was performed to determine the average service life of the parts replaced. The analysis yielded results for the average service life based on unit dispatch and the parts survivability for reuse. The Square curve type was chosen based on a day 1 installed wear and tear concept. No other curve type (L,S,R) could predict the timing of the GE service intervals. If the unit is dispatched more or less than planned, this would accelerate or delay the next GE service interval and consume more or less of the remaining life left on the parts.

Transmission and Distribution

112. Please explain why the 2009 ending plant balance for Account 350.01 (land rights) does not equal the beginning 2010 balance.

A. The difference is between accounts 350.01 and 360.00. These accounts were manually corrected for the 2009 ending balance. The fixed asset system reported the 2010 beginning balance, which caused the disconnected balance to roll forward. The manual correction occurred in the 2010 adjustments. The 2010 ending balance reported by the fixed asset system is correct.

	Manually Corrected 2009 Ending	System Reported 2010 Beginning	Balance Variance	B-7 Adjustment 2010 for Beg. Bal.
350.01	8,433,196	9,268,946	(835,750)	(835,750)
360.00	8,090,811	7,255,061	835,750	835,750

113. Please provide a net salvage analysis for Account 352.

A. See response to Staff's First Data Request No. 40.

114. Please provide a net salvage analysis for Account 354.

A. See response to Staff's First Data Request No. 44.c.

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 115
BATES STAMPED PAGES: 6 - 8
FILED: AUGUST 19, 2011

115. Please provide a net salvage analysis for Account 361.

A. See attached.

Tampa Electric Company
Net Salvage Analysis
Account - 361.00 - Structures and Improvements
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	3,898	(6,000)	(154)	0	0	(6,000)	(154)
2009	0	0	0	0	0	0	0
2008	12,763	(5)	(0)	0	0	(5)	(0)
2007	1,134	(0)	(0)	0	0	(0)	(0)
2006	16,678	0	0	0	0	0	0
2005	5,961	(2)	(0)	0	0	(2)	(0)
2004	1,944	3	0	0	0	3	0
2003	0	0	0	0	0	0	0
2002	2,500	0	0	0	0	0	0
2001	14,551	1	0	0	0	1	0
2000	0	0	0	0	0	0	0
1999	6,000	0	0	0	0	0	0
1998	9,909	0	0	0	0	0	0
1997	8,975	0	0	0	0	0	0
1996	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0
1985	0	0	0	0	0	0	0
1984	0	0	0	0	0	0	0
1983	0	0	0	0	0	0	0
1982	0	0	0	0	0	0	0
	84,314	**(6,003)**	**(7)**	**0**	**0**	**(6,003)**	**(7)**

Tampa Electric Company
Net Salvage Analysis
Account - 361.00 - Structures and Improvements
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	34,473	(6,005)	(17)	0	0	(6,005)	(17)
2009	36,537	(7)	(0)	0	0	(7)	(0)
2008	38,480	(4)	(0)	0	0	(4)	(0)
2007	25,717	1	0	0	0	1	0
2006	27,083	1	0	0	0	1	0
2005	24,956	2	0	0	0	2	0
2004	18,995	4	0	0	0	4	0
2003	23,051	1	0	0	0	1	0
2002	32,960	1	0	0	0	1	0
2001	39,435	1	0	0	0	1	0
2000	24,884	0	0	0	0	0	0
1999	24,884	0	0	0	0	0	0
1998	18,884	0	0	0	0	0	0
1997	8,975	0	0	0	0	0	0
1996	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0

General Plant

116. Referring to Bates-stamped page 591, it appears that TECO has proposed a 4-year amortization for Account 391.02 Computer Equipment – Work Stations, which is the same as the current approved amortization. However, Commission Rule 25-6.0142(3) calls for, on page 100 of the List of Retirement Units, a 5-year amortization for this account. Please identify the first Order authorizing TECO to use a 4-year amortization for Account 391.02.

A. The 1999 Depreciation Study approved a 3-year amortization life, Order No. PSC-00-0603-PAA-EI.

The 2003 Depreciation Study approved a 4-year amortization life, Order No. PSC-04-0815-PAA-EI.

The 2007 Depreciation Study approved a 4-year amortization life, Order No. PSC-08-0014-PAA-EI.

117. Referring to Bates-stamped page 591, it appears that TECO has proposed a 7-year amortization for Account 391.03 Data Handling Equipment, which is the same as the current approved amortization. However, Commission Rule 25-6.0142(3) calls for, on page 100 of the List of Retirement Units, a 5-year amortization for this account. Please identify the first Order authorizing TECO to use a 7-year amortization for Account 391.03.

A. 391.03 Data Handling Equipment has a different MACRS life category. This account is segregated for tax purposes. In previous depreciation studies, the 391.03 account was aggregated and embedded within the 391.01 Office Furniture and Equipment account with a 7-year amortizable life.

Previous orders authorizing the 7-year life for account 391.01 Office Furniture and Equipment were:

The 1999 Depreciation Study approved a 7-year amortization life, Order No. PSC-00-0603-PAA-EI.

The 2003 Depreciation Study approved a 7-year amortization life, Order No. PSC-04-0815-PAA-EI.

The 2007 Depreciation Study approved a 7-year amortization life, Order No. PSC-08-0014-PAA-EI.

118. Referring to Bates-stamped page 591, it appears that TECO has proposed a 7-year amortization for Account 396.00 Power Operated Equipment, which is the same as the current approved amortization. Commission Rule 25-6.0142(3) does not prescribe a specific amortization for this account. Please identify the first Order authorizing TECO to use a 7-year amortization for Account 396.00.

A. The 1999 Depreciation Study approved a 7-year amortization life, Order No. PSC-00-0603-PAA-EI.

The 2003 Depreciation Study approved a 7-year amortization life, Order No. PSC-04-0815-PAA-EI.

The 2007 Depreciation Study approved a 7-year amortization life, Order No. PSC-08-0014-PAA-EI.

119. Referring to Bates-stamped page 591, it appears that TECO has proposed a 7-year amortization for Account 397.00 Communication Equipment, which is the same as the current approved amortization. However, Commission Rule 25-6.0142(3) calls for, on page 100 of the List of Retirement Units, a 5-year amortization for this account. Please identify the first Order authorizing TECO to use a 7-year amortization for Account 397.00.

A. The 1999 Depreciation Study approved a 7-year amortization life, Order No. PSC-00-0603-PAA-EI.

The 2003 Depreciation Study approved a 7-year amortization life, Order No. PSC-04-0815-PAA-EI.

The 2007 Depreciation Study approved a 7-year amortization life, Order No. PSC-08-0014-PAA-EI.

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 120
BATES STAMPED PAGES: 13 - 15
FILED: AUGUST 19, 2011

120. Please provide the Net Salvage Analysis (Per Books) for Account 397.25 Communication Equipment-Fiber, similar to what TECO has provided for Account 390.00 Structures & Improvements on Bates-stamped page 978.

A. See attached.

Tampa Electric Company
Net Salvage Analysis
Account - 397.25 - Communication Equipment-Fiber
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	5,510	0	0	0	0	0	0
2009	0	0	0	0	0	0	0
2008	43,514	(3)	(0)	0	0	(3)	(0)
2007	42,165	(24)	(0)	0	0	(24)	(0)
2006	6,266	(1,803)	(29)	0	0	(1,803)	(29)
2005	13,362	(4,857)	(36)	0	0	(4,857)	(36)
2004	6	(18)	(313)	0	0	(18)	(313)
2003	0	0	0	0	0	0	0
2002	0	0	0	0	0	0	0
2001	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0
1996	0	(5)	0	0	0	(5)	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0
1985	0	0	0	0	0	0	0
1984	0	0	0	0	0	0	0
1983	0	0	0	0	0	0	0
1982	0	0	0	0	0	0	0
	110,822	**(6,710)**	**(6)**	**0**	**0**	**(6,710)**	**(6)**

Tampa Electric Company
Net Salvage Analysis
Account - 397.25 - Communication Equipment-Fiber
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	97,455	(1,831)	(2)	0	0	(1,831)	(2)
2009	105,306	(6,688)	(6)	0	0	(6,688)	(6)
2008	105,312	(6,705)	(6)	0	0	(6,705)	(6)
2007	61,798	(6,702)	(11)	0	0	(6,702)	(11)
2006	19,634	(6,678)	(34)	0	0	(6,678)	(34)
2005	13,367	(4,874)	(36)	0	0	(4,874)	(36)
2004	6	(18)	(313)	0	0	(18)	(313)
2003	0	0	0	0	0	0	0
2002	0	0	0	0	0	0	0
2001	0	0	0	0	0	0	0
2000	0	(5)	0	0	0	(5)	0
1999	0	(5)	0	0	0	(5)	0
1998	0	(5)	0	0	0	(5)	0
1997	0	(5)	0	0	0	(5)	0
1996	0	(5)	0	0	0	(5)	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 121
BATES STAMPED PAGES: 16 - 20
FILED: AUGUST 19, 2011

121. Please refer to Bates-stamped pages 990, 1018, 1033 and 1043. It appears that TECO has provided exactly the same table (values) of the Net Salvage Analysis (Per Books) for four different accounts: 392.02 Light Trucks-Energy Delivery, 392.04 Medium Trucks-Energy Delivery, 392.12 Light Trucks-Energy Supply, and 392.14 Medium Trucks-Energy Supply. Please provide the Net Salvage Analysis results that correspond to each of these accounts.

A. See attached.

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 - Light Vehicles (ED)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	41,953	0	0	0	0	0	0
2008	(183,580)	0	0	61,712	(34)	61,712	(34)
2007	934,131	0	0	63,694	7	63,694	7
2006	418,125	0	0	35,242	8	35,242	8
2005	283,635	(267)	(0)	58,413	21	58,146	21
2004	1,168,670	(1,150)	(0)	115,259	10	114,109	10
2003	729,431	(2,420)	(0)	64,054	9	61,633	8
2002	746,144	(1,941)	(0)	89,618	12	87,677	12
2001	471,373	(1,170)	(0)	60,143	13	58,973	13
2000	564,790	0	0	98,051	17	98,051	17
1999	474,290	0	0	108,813	23	108,813	23
1998	433,553	0	0	70,783	16	70,783	16
1997	540,457	0	0	171,143	32	171,143	32
1996	545,490	0	0	149,465	27	149,465	27
	7,168,463	**(6,947)**	**(0)**	**1,146,386**	**16**	**1,139,439**	**16**

Tampa Electric Company
Net Salvage Analysis
Account - 392.12- Light Vehicles (ES)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	121,583	0	0	0	0	0	0
2009	204,661	0	0	0	0	0	0
2008	145,735	0	0	9,475	7	9,475	7
2007	196,752	0	0	10,641	5	10,641	5
2006	151,858	0	0	13,168	9	13,168	9
2005	49,367	0	0	12,733	26	12,733	26
2004	175,746	0	0	15,049	9	15,049	9
2003	215,101	0	0	17,235	8	17,235	8
2002	183,063	0	0	0	0	0	0
2001	50,186	0	0	0	0	0	0
2000	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0
	1,494,051	**0**	**0**	**78,301**	**5**	**78,301**	**5**

Tampa Electric Company
Net Salvage Analysis
Account - 392.04 - Medium Vehicles (ED)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	106,698	0	0	0	0	0	0
2008	52,905	0	0	2,275	4	2,275	4
2007	0	0	0	20,655	0	20,655	0
2006	143,710	0	0	6,570	5	6,570	5
2005	45,109	0	0	10,303	23	10,303	23
2004	0	0	0	1,530	0	1,530	0
2003	56,946	0	0	38,085	67	38,085	67
2002	30,210	0	0	0	0	0	0
2001	77,124	0	0	0	0	0	0
2000	103,349	0	0	0	0	0	0
1999	176,417	0	0	0	0	0	0
1998	101,152	0	0	0	0	0	0
1997	119,731	0	0	0	0	0	0
1996	228,752	0	0	0	0	0	0
	1,242,103	**0**	**0**	**79,418**	**6**	**79,418**	**6**

Tampa Electric Company
Net Salvage Analysis
Account - 392.14 - Medium Vehicles (ES)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	72,853	0	0	0	0	0	0
2009	49,264	0	0	0	0	0	0
2008	47,598	0	0	3,150	7	3,150	7
2007	99,933	0	0	3,780	4	3,780	4
2006	41,434	0	0	3,060	7	3,060	7
2005	128,920	0	0	22,033	17	22,033	17
2004	36,643	0	0	1,800	5	1,800	5
2003	57,047	0	0	8,055	14	8,055	14
2002	19,325	0	0	0	0	0	0
2001	81,470	0	0	0	0	0	0
2000	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0
	634,488	**0**	**0**	**41,878**	**7**	**41,878**	**7**

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 122
BATES STAMPED PAGES: 21 - 23
FILED: AUGUST 19, 2011

122. Please refer to Bates-stamped pages 999 and 1038. It appears that TECO has provided exactly the same table (values) of the Net Salvage Analysis (Per Books) for two different accounts: 392.03 Heavy Trucks-Energy Delivery and 392.13 Heavy Trucks-Energy Supply. Please provide the Net Salvage Analysis results for each of these two accounts.

A. See attached.

Tampa Electric Company
Net Salvage Analysis
Account - 392.03 - Heavy Vehicles (ED)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	164,095	0	0	0	0	0	0
2008	265,544	0	0	23,538	9	23,538	9
2007	1,644,889	0	0	213,230	13	213,230	13
2006	637,047	0	0	40,530	6	40,530	6
2005	4,845,702	0	0	628,338	13	628,338	13
2004	1,315,510	0	0	129,597	10	129,597	10
2003	2,318,612	(5,174)	(0)	467,313	20	462,139	20
2002	691,036	(4,462)	(1)	89,751	13	85,289	12
2001	1,626,851	(6,647)	(0)	213,810	13	207,163	13
2000	982,668	(3,850)	(0)	94,718	10	90,867	9
1999	578,753	(8,704)	(2)	75,150	13	66,446	11
1998	1,448,784	(11,471)	(1)	271,748	19	260,276	18
1997	539,109	(10)	(0)	62,120	12	62,110	12
1996	1,327,322	0	0	131,110	10	131,110	10
	18,385,922	**(40,319)**	**(0)**	**2,440,952**	**13**	**2,400,632**	**13**

Tampa Electric Company
Net Salvage Analysis
Account - 392.13 - Heavy Vehicles (ES)

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	29,788	0	0	0	0	0	0
2008	161,713	0	0	10,710	7	10,710	7
2007	0	0	0	47	0	47	0
2006	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0
2004	35,301	0	0	2,250	6	2,250	6
2003	0	0	0	600	0	600	0
2002	43,176	0	0	0	0	0	0
2001	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0
	269,977	**0**	**0**	**13,607**	**5**	**13,607**	**5**

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 123
BATES STAMPED PAGES: 24 - 27
FILED: AUGUST 19, 2011

123. Please provide the input data to the Simulated Plant Record Method, similar to what TECO has provided for Account 390.00 Structures & Improvements on Bates-stamped page 980, for each of the following six accounts: 392.02 Light Trucks-Energy Delivery, 392.03 Heavy Trucks-Energy Delivery, 392.04 Medium Trucks-Energy Delivery, 392.12 Light Trucks-Energy Supply, 392.13 Heavy Trucks-Energy Supply, and 392.14 Medium Trucks-Energy Supply.

A. The requested information for Accounts 392.02, 392.03, and 392.04 has been provided with our original filing; see Bates-stamped page numbers 993, 1004-1013, and 1023-1028, respectively.

Attached is the data input for Accounts 392.12, 392.13, and 392.14.

Acct: 39212
Desc: Light Trucks - ES

Acct:	Year:	SURV:	ADJUSTMENTS ADJ:	Description:
39212	2011	0	0	
39212	2010	81096	0	
39212	2009	166849	0	
39212	2008	117672	0	
39212	2007	353482	0	
39212	2006	122534	0	
39212	2005	142931	0	
39212	2004	71331	0	
39212	2003	0	0	
39212	2002	11845	0	
39212	2001	45426	0	
39212	2000	122273	0	
39212	1999	66687	0	
39212	1998	67485	0	
39212	1997	29617	0	
39212	1996	0	0	
39212	1995	0	0	
39212	1994	55565	0	
39212	1993	29397	0	

RUN TIME CALC OPTIONS FOR ACCT: 39212
Aging Date: 1231 Heading Date: 12312011
Average Service Life: 10
Curve.....: R2
ASL for SPR.....:
Deprec. Option.....: ALG
Curve Alteration....: 1
Net Salvage precent.: 10
Print Options.....: AB
Print Calc Option...: 1
Truncation Years....:
Terminal Date.....:
Source of Trend.....:
Trend Date.....:
Index Number.....:

No FUTURE ADDITIONS/INFLATION FACTORS Found for Acct: 39212

Acct: 39213
Desc: Heavy Trucks - ES

Acct:	Year:	SURV:	ADJUSTMENTS ADJ:	Description:
39213	2011	0	0	
39213	2010	0	0	
39213	2009	0	0	
39213	2008	86826	0	
39213	2007	0	0	
39213	2006	0	0	
39213	2005	0	0	
39213	2004	0	0	
39213	2003	0	0	
39213	2002	0	0	
39213	2001	80903	0	
39213	2000	2148	0	
39213	1999	0	0	
39213	1998	0	0	
39213	1997	4670	0	
39213	1996	0	0	
39213	1995	0	0	
39213	1994	2343	0	
39213	1993	0	0	
39213	1992	0	0	
39213	1991	33054	0	
39213	1990	7912	0	
39213	1989	0	0	
39213	1988	0	0	
39213	1987	0	0	
39213	1986	19710	0	
39213	1985	0	0	
39213	1984	0	0	
39213	1983	0	0	
39213	1982	281942	0	

RUN TIME CALC OPTIONS FOR ACCT: 39213
Aging Date: 1231 Heading Date: 12312011
Average Service Life: 12
Curve.....: R3
ASL for SPR.....:
Deprec. Option.....: ALG
Curve Alteration....: 1
Net Salvage precent.: 10
Print Options.....: AB
Print Calc Option...: 1
Truncation Years....:
Terminal Date.....:
Source of Trend.....:
Trend Date.....:
Index Number.....:

No FUTURE ADDITIONS/INFLATION FACTORS Found for Acct: 39213

Acct: 39214
Desc: Medium Trucks - ES

Acct:	Year:	SURV:	A D J U S T M E N T S ADJ:	Description:
39214	2011	0	0	
39214	2010	0	0	
39214	2009	0	0	
39214	2008	0	0	
39214	2007	0	0	
39214	2006	0	0	
39214	2005	0	0	
39214	2004	0	0	
39214	2003	0	0	
39214	2002	29712	0	
39214	2001	22337	0	
39214	2000	0	0	
39214	1999	0	0	
39214	1998	54849	0	
39214	1997	0	0	
39214	1996	23717	0	
39214	1995	12748	0	
39214	1994	24155	0	
39214	1993	19988	0	

RUN TIME CALC OPTIONS FOR ACCT: 39214
Aging Date: 1231 Heading Date: 12312011
Average Service Life: 11
Curve.....: L3
ASL for SPR.....:
Deprec. Option.....: ALG
Curve Alteration....: 1
Net Salvage precent.: 10
Print Options.....: AB
Print Calc Option...: 1
Truncation Years....:
Terminal Date.....:
Source of Trend.....:
Trend Date.....:
Index Number.....:

No FUTURE ADDITIONS/INFLATION FACTORS Found for Acct: 39214

124. Please refer to Bates-stamped pages 591, 598 and 599. It appears that TECO has proposed different Average Remaining Lives (ARL) and Depreciation Rates (Dep. Rate) on different pages for Accounts 392.12, 392.13 and 392.14, respectively, as shown in the table below. Please reconcile these proposals.

	Proposed on Page 591		Proposed on Page 598 or 599	
	ARL	Dep. Rate	ARL	Dep. Rate
Account 392.12	5.0	8.0	3.6	7.7
Account 392.13	2.0	5.0	3.2	6.1
Account 392.14	2.7	6.3	5.0	7.2

A. Bates-stamped page numbers 590 and 591 are the official rate proposals for each individual plant account.

The Comparative Analysis on Bates-stamped page numbers 598 and 599 combine the light, medium, and heavy trucks account numbers, since the other Florida regulated electric utilities only have group vehicles that are not split between Energy Delivery and Energy Supply. Although both account numbers are reflected together in this Comparative Analysis, the Tampa Electric rates referenced solely match the Energy Delivery account numbers on Bates-stamped page number 591.

125. Please refer to the Transportation Equipment accounts on Bates-stamped page 591. It appears that the Average Age of all the trucks is in the range of 7 to 14 years, except for Account 392.13 Heavy Truck Energy-Supply, which has 21.1-year average age. Please explain why Account 392.13 has a much longer average age compared with its peer accounts, and provide the corrected average age value, if necessary, for this account.

A. There are only fourteen assets in Account 392.13. The oldest asset is a 1982 vintage crane for $281,942. The nature of this crane and the other vintage assets over fourteen years old are different from the referenced peer accounts. These older equipment assets under Account 392.13 have a low utilization rate. This account is typically compared to Account 392.03 under Energy Delivery that consists of line trucks, which generally have a lower average age due to greater utilization.

126. Please refer to Bates-stamped pages 591, 980, 985, 1048, 1055, 1062, 1069, 1079, 1089, 1099 and 1199 of TECO's 2011 Depreciation Study, filed April 27, 2011. Please also refer to Bates-stamped page 130 of TECO's 2007 Depreciation Study, filed November 13, 2007. It appears that during the last four years the general plant accounts experienced the growth and retirement rates listed below. Please explain why the average age of the plant in Account 392.13 has only increased 2.8 years while it has experienced a relatively high retirement rate and fairly large negative growth rate. Please also explain what caused the average age of the plant in Account 392.14 to increase more than four years since the last depreciation study.

Changing of the Average Age of the accounts

	2011 Depreciation Study			2007 Depreciation Study	Age
	Aver Age (yrs)	Growth rate (last 4 yrs)	Retirement rate	Aver Age (yrs)	Increased (yrs)
390.00	17.1	8.2%	1.8%	14.9	2.2
397.25	11	6.8%	0.05%	7.8	3.2
392.02	9.2	24.5%	4.2%	9.8	-0.6
392.03	13.2	27.4%	3.0%	11.9	1.3
392.04	8.7	22.8%	4.6%	8.5	0.2
392.12	7.0	37.8%	10.8%	7.1	-0.1
392.13	21.1	-16.8%	8.0%	18.3	2.8
392.14	14.0	-42.1%	20.5%	9.6	4.4

A. For Account 392.13, there are only fourteen assets remaining in this account. Thus, low additions and high retirements have a volatile impact on the average age analysis.

For Account 392.14, there are less than ten assets remaining in this account. Thus, low additions and high retirements have a volatile impact on the average age analysis.

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 127
BATES STAMPED PAGES: 31 - 35
FILED: AUGUST 19, 2011

127. For all the Transportation Equipment accounts (392.02, 392.03, 392.04, 392.12, 392.13 and 392.14), please identify the specific vehicle(s) retired in 2007, 2008, 2009 and 2010, including the date each was placed in service. Please explain the reasons for the vehicle retirements in each year.

A. See the attached file that identifies all of the vehicles retired and the delivery date, along with a general explanation for each retirement.

status	delivery_date	retired_date	model_year	trans_mfg_cd	model	CLASS	Activity_Unit_per_desc	Use	
Sold	6/20/2000	1/1/2007	2000	FORD	RANGER	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	6/1/1999	1/10/2007	1999	CHEV	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	2/4/1987	1/18/2007	1987	FORD	F250	MEDIUM TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	4/1/1997	1/18/2007	1997	CHEV	C3500	MEDIUM TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/20/1991	1/18/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/20/1991	1/18/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	2/1/1992	1/18/2007	1992	CHEV	S10	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/30/1993	1/18/2007	1993	CHEV	C2500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/14/1989	1/18/2007	1989	FORD	BRONCO II	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	6/3/1999	1/18/2007	1999	CHEV	C2500	LIGHT TRUCK	METER OPERATIONS	Daily	Normal Replacement Schedule
Sold	11/30/1993	1/29/2007	1994	DODGE	SPIRIT	PASSENGER CAR	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	12/29/1994	2/18/2007	1994	MACK	RB688	HVY E	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	7/3/2000	3/6/2007	2000	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	4/5/1990	3/12/2007	1990	FORD	RANGER	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/30/2001	3/13/2007	2001	FORD	F550	HVY A	SYSTEM SERVICE	Daily	Normal Replacement Schedule
Sold	6/4/1998	3/13/2007	1999	FORD	F550	HVY B	ED WINTER HAVEN TROUBLE	Daily	Normal Replacement Schedule
Sold	6/4/1998	3/13/2007	1999	FORD	F550	HVY B	SYSTEM SERVICE	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/4/1998	3/14/2007	1998	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	3/30/2001	3/16/2007	2001	FORD	F550	HVY A	SYSTEM SERVICE	Daily	Normal Replacement Schedule
Sold	6/4/1998	3/19/2007	1999	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/4/1998	3/28/2007	1999	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/4/1998	3/28/2007	1999	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/4/1998	3/28/2007	1999	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	12/17/1998	3/28/2007	1999	FORD	F550	HVY C	ED WINTER HAVEN TROUBLE	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	12/31/1997	3/28/2007	1998	CHEV	K2500	LIGHT TRUCK	CENTRAL WAREHOUSE	Daily	Normal Replacement Schedule
Sold	3/28/1991	4/3/2007	1991	GMC	C1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	7/30/1993	4/26/2007	1993	CHEV	ASTRO	LIGHT TRUCK	TELECOM - PBX	Take Home	Normal Replacement Schedule
Sold	2/24/1986	4/26/2007	1986	CHEV	ASTRO	LIGHT TRUCK	TELECOM - PBX	Daily	Normal Replacement Schedule
Sold	3/30/1993	4/27/2007	1993	CHEV	BLAZER	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/4/1991	4/30/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	11/3/1992	4/30/2007	1992	FORD	F150	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/28/1991	5/2/2007	1991	GMC	C1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/17/1994	5/11/2007	1994	FORD	F150	LIGHT TRUCK	BIG BEND STATION SUMMARY	Take Home	Normal Replacement Schedule
Sold	4/9/1991	5/14/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/20/1991	5/31/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	2/1/1992	5/31/2007	1992	CHEV	K1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	4/26/2002	5/31/2007	2002	DODGE	CARAVAN	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/6/2007	6/1/2007	2007	FORD	F550	HVY N	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	5/17/1996	6/11/2007	1996	CHEV	K1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/1/1990	6/11/2007	1990	GMC	K1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	2/27/1985	6/14/2007	1985	FORD	F600	HVY A	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	7/3/2000	6/14/2007	2000	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	7/3/2000	6/14/2007	2000	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	7/3/2000	6/14/2007	2000	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	1/24/2005	6/14/2007	2005	INTL	7300	HVY E	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	6/4/1998	6/14/2007	1999	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/4/1998	6/14/2007	1999	FORD	F550	HVY C	SYSTEM SERVICE	Take Home	Normal Replacement Schedule
Sold	6/4/1998	6/14/2007	1999	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	6/18/1990	6/14/2007	1991	GMC	BLAZER	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	2/6/1991	6/14/2007	1991	FORD	AEROSTAR	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/1/2001	6/14/2007	2001	DODGE	CARAVAN	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	7/31/2001	6/14/2007	2001	CHRYS	VOYAGER	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	8/18/2003	6/14/2007	2003	CHEV	S10	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	6/1/1999	6/14/2007	1999	CHEV	K2500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/27/1991	6/18/2007	1991	GMC	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	5/25/1989	6/29/2007	1989	GMC	C1500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/27/1991	7/11/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/20/1991	7/16/2007	1991	GMC	JIMMY	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	3/17/1994	7/16/2007	1994	FORD	BRONCO	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule
Sold	4/22/1998	7/16/2007	1998	CHEV	G2500	LIGHT TRUCK	FLEET ENGINEERING	Daily	Normal Replacement Schedule

status	delivery_date	retired_date	model_year	trans_mfg_cd	model	CLASS	[illegible]	buff_par_desc	Use	
Sold	5/31/1988	7/20/2007	1988	CHEV	BLAZER	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	3/30/1993	7/26/2007	1993	CHEV	K1500	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	2/1/1992	7/31/2007	1992	DODGE	CARAVAN	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	3/21/1989	7/31/2007	1989	FORD	BRONCO II	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	11/17/1992	8/2/2007	1993	DODGE	SPIRIT	PASSENGER CAR	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	11/30/1993	8/30/2007	1994	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	5/21/2002	8/30/2007	2002	CHEV	S10	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	4/30/1996	8/30/2007	1996	CHEV	C1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	2/14/1996	9/5/2007	1996	FORD	RANGER	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	4/17/2000	9/13/2007	2000	FORD	RANGER	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	3/13/1989	9/27/2007	1989	FORD	F350	MEDIUM TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	9/25/1998	9/27/2007	1998	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	3/30/1994	9/27/2007	1994	CHEV	K1500	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	2/1/1992	10/10/2007	1992	CHEV	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	5/15/1989	10/10/2007	1989	GMC	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	2/1/1992	10/18/2007	1992	CHEV	ASTRO	LIGHT TRUCK	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	3/30/1994	10/25/2007	1994	CHEV	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	5/27/1999	11/5/2007	1999	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	6/1/1999	11/6/2007	1999	CHEV	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	3/29/1990	1/17/2008	1990	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	10/30/1992	2/7/2008	1993	DODGE	SPIRIT	PASSENGER CAR	SUBSTATION STRUCTURES		Daily	Normal Replacement Schedule
Sold	5/27/1987	2/12/2008	1987	FORD	F700	HVY A	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	2/20/2008	2/20/2008	2004	IHC	4300 SBA 4x2	HVY N	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	4/7/1999	3/10/2008	1999	CHEV	EXPRESS 2500	LIGHT TRUCK	SECURITY		Daily	Normal Replacement Schedule
Sold	7/13/1973	3/12/2008	1973	FORD	F600	HVY A	ED SO. HILLS & CONTRACTOR MGMT		Daily	Normal Replacement Schedule
Sold	5/31/1979	3/15/2008	1979	FORD	F600	HVY A	ED WINTER HAVEN		Daily	Normal Replacement Schedule
Sold	5/8/1987	3/26/2008	1987	INTL	1854	HVY B	ED SO. HILLS & CONTRACTOR MGMT		Daily	Normal Replacement Schedule
Sold	5/27/1999	3/27/2008	1999	CHEV	C3500	MEDIUM TRUCK	CESS		Daily	Normal Replacement Schedule
Sold	4/19/2006	4/14/2008	2006	CHEV	COLORADO	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	6/15/1998	4/28/2008	1998	CHEV	K2500	LIGHT TRUCK	TRANSMISSION OPERATIONS		Daily	Normal Replacement Schedule
Sold	4/9/2002	5/15/2008	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	1/3/2002	5/19/2008	2002	CHEV	1500	LIGHT TRUCK	POLK POWER STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	5/1/1997	5/19/2008	1997	CHEV	K1500	LIGHT TRUCK	POLK POWER STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	6/1/1999	6/2/2008	1999	CHEV	C2500	LIGHT TRUCK	FIELD CREDIT_OPERATIONS		Take Home	Normal Replacement Schedule
Sold	2/14/1996	6/3/2008	1996	FORD	RANGER	LIGHT TRUCK	OUTDOOR LIGHTING		Daily	Normal Replacement Schedule
Sold	4/8/2002	6/4/2008	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	4/9/2002	6/19/2008	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	4/16/2002	6/19/2008	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	6/30/1993	6/19/2008	1993	CHEV	BLAZER	LIGHT TRUCK	ED WSA		Daily	Normal Replacement Schedule
Sold	5/16/1996	6/19/2008	1996	CHEV	K1500	LIGHT TRUCK	ED SO HILLS - DISTRIB DESIGN		Daily	Normal Replacement Schedule
Sold	1/31/1996	6/19/2008	1996	DODGE	CARAVAN	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	7/10/2000	7/10/2008	2000	CHEV	K3500	MEDIUM TRUCK	SUBSTATION OPERATIONS		Daily	Normal Replacement Schedule
Sold	7/25/2000	7/14/2008	2000	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	6/2/2000	7/14/2008	2000	CHEV	C2500	LIGHT TRUCK	FLEET ENGINEERING		Take Home	Normal Replacement Schedule
Sold	5/31/2000	7/14/2008	2000	CHEV	C2500	LIGHT TRUCK	FLEET ENGINEERING		Take Home	Normal Replacement Schedule
Sold	4/22/1998	7/14/2008	1998	CHEV	C2500	LIGHT TRUCK	FLEET ENGINEERING		Take Home	Normal Replacement Schedule
Sold	3/28/1988	8/11/2008	1988	FORD	F250	MEDIUM TRUCK	SUBSTATION OPERATIONS		Daily	Normal Replacement Schedule
Sold	6/6/2001	8/11/2008	2001	CHEV	S10	LIGHT TRUCK	ES OPERATIONS MANAGEMENT		Daily	Normal Replacement Schedule
Sold	4/9/2002	8/11/2008	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	5/5/1998	8/11/2008	1998	CHEV	C2500	LIGHT TRUCK	FIELD CREDIT_OPERATIONS		Take Home	Normal Replacement Schedule
Sold	6/15/1998	8/11/2008	1998	CHEV	K2500	LIGHT TRUCK	ED CSA-DISTRIBUTION DESIGN		Daily	Normal Replacement Schedule
Sold	4/17/2000	9/15/2008	2000	FORD	RANGER	LIGHT TRUCK	METER READING OPERATIONS		Daily	Normal Replacement Schedule
Sold	5/6/1986	10/10/2008	1986	INTL	1854	HVY C	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	10/23/2008	10/23/2008	2009	INTL		HVY C	FLEET ENGINEERING		Daily	Normal Replacement Schedule
Sold	4/30/1996	11/3/2008	1996	CHEV	C1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	4/28/1999	11/14/2008	1999	CHEV	BLAZER	LIGHT TRUCK	SUBSTATION OPERATIONS		Take Home	Normal Replacement Schedule
Sold	2/1/1992	11/17/2008	1992	CHEV	C1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	5/5/1998	11/26/2008	1998	CHEV	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	11/9/1989	12/11/2008	1989	FORD	F600	HVY A	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule
Sold	3/30/1995	12/11/2008	1995	CHEV	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY		Daily	Normal Replacement Schedule

status	delivery_date	Retired_date	model_year	trans_mfg_cd	model	CLASS	bnft_pwr_desc	Use	
Sold	11/29/2000	12/13/2008	1999	STER	L9511	HVY B	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	6/27/1986	12/13/2008	1986	ZELIG	G744	HVY B	TRANSMISSION OPERATIONS	Daily	Normal Replacement Schedule
Sold	12/4/1990	1/10/2009	1989	GM	VOLVO GM	HVY A	CENTRAL WAREHOUSE	Daily	Normal Replacement Schedule
Sold	1/6/1987	2/19/2009	1987	FORD	F600	HVY A	WESTERN WAREHOUSE	Daily	Normal Replacement Schedule
Sold	8/12/1998	2/19/2009	1999	INTL	4800	HVY D	ED CSA	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	12/31/2002	2/19/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	12/31/2002	2/19/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	2/19/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	1/31/1996	2/19/2009	1996	DODGE	CARAVAN	LIGHT TRUCK	CREATIVE SERVICES	Daily	Normal Replacement Schedule
Sold	8/12/1996	3/14/2009	1997	INTL	4800	HVY D	TRANSMISSION OPERATIONS	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	8/21/1997	3/14/2009	1997	INTL	4800	HVY D	ED CSA	Daily	Normal Replacement Schedule
Sold	5/1/1990	3/14/2009	1990	FORD	F600	HVY B	ED WINTER HAVEN	Daily	Normal Replacement Schedule
Sold	8/25/1997	3/14/2009	1997	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	9/24/1998	3/14/2009	1998	CHEV	C3500	MEDIUM TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	5/27/1999	3/14/2009	1999	CHEV	C3500	MEDIUM TRUCK	SUBSTATION OPERATIONS	Daily	Normal Replacement Schedule
Sold	3/30/1993	3/14/2009	1993	CHEV	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	12/26/2002	3/14/2009	2003	CHEV	S10	LIGHT TRUCK	CESS	Daily	Normal Replacement Schedule
Sold	5/1/1997	3/14/2009	1997	CHEV	K1500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	12/29/2003	3/14/2009	2004	CHEV	C2500 HD	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	12/29/2003	3/14/2009	2004	CHEV	C2500 HD	LIGHT TRUCK	BAYSIDE OPERATIONS/MAINT	Daily	Normal Replacement Schedule
Sold	4/1/2002	4/11/2009	2002	CHEV	BLAZER	LIGHT TRUCK	SECURITY	Take Home	Normal Replacement Schedule
Sold	4/8/2002	4/11/2009	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	4/11/2009	2003	CHEV	S10	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Take Home	Normal Replacement Schedule
Sold	12/20/2000	4/11/2009	2001	CHEV	EXPRESS 2500	LIGHT TRUCK	FACILITY SERVICES - OPERATIONS	Take Home	Normal Replacement Schedule
Sold	6/28/2000	4/11/2009	2000	CHEV	EXPRESS 2500	LIGHT TRUCK	METER OPERATIONS	Daily	Normal Replacement Schedule
Sold	4/7/1999	4/11/2009	1999	CHEV	EXPRESS 2500	LIGHT TRUCK	FACILITY SERVICES - OPERATIONS	Take Home	Normal Replacement Schedule
Sold	12/30/2008	5/1/2009	2009	JEEP	WRANGLER	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	8/18/2003	5/9/2009	2003	CHEV	S10	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Daily	Normal Replacement Schedule
Sold	4/17/2000	5/9/2009	2000	FORD	RANGER	LIGHT TRUCK	CENTRAL GARAGE	Daily	Normal Replacement Schedule
Sold	4/16/1992	6/8/2009	1992	INTL	4700	HVY C	ED SO. HILLS & CONTRACTOR MGMT	Daily	Normal Replacement Schedule
Sold	10/23/1992	6/13/2009	1992	INTL	4800	HVY C	ED SO. HILLS & CONTRACTOR MGMT	Daily	Normal Replacement Schedule
Sold	5/25/2000	6/13/2009	2000	CHEV	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	12/26/2002	6/13/2009	2003	CHEV	S10	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	5/24/2001	6/13/2009	2001	CHEV	EXPRESS 2500	LIGHT TRUCK	FACILITY SERVICES - OPERATIONS	Take Home	Normal Replacement Schedule
Sold	6/1/1999	6/13/2009	1999	CHEV	K2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	11/26/1986	7/13/2009	1987	INTL	1854	HVY A	ED WSA	Daily	Normal Replacement Schedule
Sold	12/31/2002	7/13/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	7/13/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	6/11/1993	8/10/2009	1993	INTL	VAN	HVY A	SUBSTATION OPERATIONS	Daily	Normal Replacement Schedule
Sold	12/5/1995	8/10/2009	1995	INTL	4800	HVY D	ED CSA	Daily	Normal Replacement Schedule
Sold	7/6/1987	8/10/2009	1987	FORD	F800	HVY B	ED PLANT CITY	Daily	Normal Replacement Schedule
Sold	7/10/2000	8/10/2009	2000	CHEV	K3500	MEDIUM TRUCK	SUBSTATION OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	8/10/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/12/1996	9/12/2009	1997	INTL	4800	HVY D	ED CSA	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	4/30/1994	9/12/2009	1994	CHEV	K3500	MEDIUM TRUCK	SUBSTATION OPERATIONS	Daily	Normal Replacement Schedule
Sold	4/30/1994	9/12/2009	1994	CHEV	C3500	MEDIUM TRUCK	WESTERN GARAGE	Daily	Normal Replacement Schedule
Sold	4/1/1991	9/12/2009	1991	GMC	K2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	5/11/2005	9/12/2009	2001	CHEV	SUBURBAN	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	4/8/2002	9/12/2009	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Take Home	Normal Replacement Schedule
Sold	8/18/2003	9/12/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	11/3/2009	2003	CHEV	S10	LIGHT TRUCK	ED CSA	Daily	Normal Replacement Schedule
Sold	3/30/1995	11/14/2009	1995	CHEV	K3500	MEDIUM TRUCK	SUBSTATION OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	5/27/1999	11/14/2009	1999	CHEV	K3500	MEDIUM TRUCK	SUBSTATION OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	5/25/2000	11/14/2009	2000	CHEV	C2500	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Take Home	Due to company restructure and eliminated positions.
Sold	3/13/2001	11/14/2009	2001	CHEV	BLAZER	LIGHT TRUCK	ED SO HILLS - DISTRIB DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	5/21/2002	11/14/2009	2002	CHEV	S10	LIGHT TRUCK	ED ESA	Daily	Due to company restructure and eliminated positions.
Sold	8/26/2002	11/14/2009	2002	CHEV	BLAZER	LIGHT TRUCK	DIST DESIGN LRG PROJ	Daily	Due to company restructure and eliminated positions.
Sold	4/8/2002	11/14/2009	2002	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	4/8/2002	11/14/2009	2002	CHEV	S10	LIGHT TRUCK	ENVIRONMENTAL	Take Home	Due to company restructure and eliminated positions.
Sold	12/31/2002	11/14/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Due to company restructure and eliminated positions.

status	delivery_date	retired_date	model_year	trans_mfg_cd	model	CLASS	dept_per_user	Use	
Sold	12/31/2002	11/14/2009	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	3/30/1993	11/14/2009	1993	CHEV	K1500	LIGHT TRUCK	ED ESA	Daily	Due to company restructure and eliminated positions.
Sold	5/20/2003	11/14/2009	2003	CHEV	BLAZER	LIGHT TRUCK	ED WINTER HAVEN DIST DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	5/19/1997	11/14/2009	1997	CHEV	C2500	LIGHT TRUCK	ED ESA	Daily	Due to company restructure and eliminated positions.
Sold	4/17/2000	11/14/2009	2000	FORD	RANGER	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Take Home	Due to company restructure and eliminated positions.
Sold	4/17/2000	11/14/2009	2000	FORD	RANGER	LIGHT TRUCK	ED PLANT CITY-DISTRIB DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	6/20/2000	11/14/2009	2000	FORD	RANGER	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	6/20/2000	11/14/2009	2000	FORD	RANGER	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Daily	Due to company restructure and eliminated positions.
Sold	11/29/2000	11/14/2009	2000	FORD	RANGER	LIGHT TRUCK	ED ESA-DISTRIBUTION DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	4/22/1998	11/14/2009	1998	CHEV	C2500	LIGHT TRUCK	OUTDOOR LIGHTING	Daily	Due to company restructure and eliminated positions.
Sold	4/22/1998	11/14/2009	1998	CHEV	BLAZER	LIGHT TRUCK	ED SO HILLS - DISTRIB DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	6/28/1999	11/14/2009	1999	CHEV	C2500	LIGHT TRUCK	ED SO. HILLS & CONTRACTOR MGMT	Daily	Due to company restructure and eliminated positions.
Sold	6/29/1999	11/14/2009	1999	CHEV	C2500	LIGHT TRUCK	OUTDOOR LIGHTING	Daily	Due to company restructure and eliminated positions.
Sold	6/1/1999	11/14/2009	1999	CHEV	K2500	LIGHT TRUCK	ED ESA-DISTRIBUTION DESIGN	Daily	Due to company restructure and eliminated positions.
Sold	10/23/1992	12/12/2009	1992	INTL	4800	HVY D	TRANSMISSION OPERATIONS	Daily	Normal Replacement Schedule
Sold	6/27/2000	12/12/2009	2000	CHEV	EXPRESS 2500	LIGHT TRUCK	METER OPERATIONS	Daily	Normal Replacement Schedule
Sold	5/29/2001	1/9/2010	2001	CHEV	S10	LIGHT TRUCK	ED WINTER HAVEN DIST DESIGN	Daily	Normal Replacement Schedule
Sold	5/5/1998	1/9/2010	1998	CHEV	G2500	LIGHT TRUCK	METER OPERATIONS	Daily	Normal Replacement Schedule
Sold	12/3/2004	2/13/2010	2005	FORD	F250	LIGHT TRUCK	EMPLOYEE BENEFITS	Daily	Normal Replacement Schedule
Sold	9/26/1989	2/19/2010	1989	FORD	F600	HVY B	ED CSA	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	4/15/2002	2/19/2010	2002	CHEV	S10	LIGHT TRUCK	FIELD CREDIT_OPERATIONS	Take Home	Normal Replacement Schedule
Sold	12/31/2002	2/19/2010	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	2/19/2010	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/18/2003	2/19/2010	2003	CHEV	S10	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule
Sold	5/19/2000	3/10/2010	2001	INTL	4700	HVY C	ED PLANT CITY	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	4/1/1991	4/9/2010	1991	GMC	K2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	11/18/2005	4/9/2010	2006	FORD	F250	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	8/12/1998	4/30/2010	1999	INTL	4800	HVY D	ED WINTER HAVEN	Daily	Mandatory Reitirement on Aerial Unit per Manufacturer per Manufacturer
Sold	4/30/1996	4/30/2010	1996	CHEV	C1500	LIGHT TRUCK	SUBSTATION OPERATIONS	Daily	Normal Replacement Schedule
Sold	8/16/2001	7/30/2010	2001	FORD	F550	HVY B	SYSTEM SERVICE	Take Home	Normal Replacement Schedule
Sold	7/2/1986	7/30/2010	1986	INTL	1955	HVY A	ED CSA	Daily	Normal Replacement Schedule
Sold	6/1/1999	8/12/2010	1999	CHEV	C2500	LIGHT TRUCK	BIG BEND STATION SUMMARY	Daily	Normal Replacement Schedule
Sold	10/20/1992	9/27/2010	1981	INTL	1854	HVY A	EASTERN GARAGE	Daily	Normal Replacement Schedule
Sold	2/12/1999	9/27/2010	1998	INTL	4700 T44E	HVY C	CENTRAL GARAGE	Daily	Normal Replacement Schedule
Sold	6/29/1990	9/27/2010	1991	INTL	4800	HVY C	ED WSA	Daily	Normal Replacement Schedule
Sold	6/2/2004	9/29/2010	2004	CHEV	COLORADO	LIGHT TRUCK	METER READING OPERATIONS	Daily	Normal Replacement Schedule

128. Please identify the items included in Account 397.25 Communication Equipment-Fiber.

A. Fiber optic cable and termination equipment.

129. Please provide the basis and support for the Company's proposed change in the curve shapes underlying the currently approved remaining life for each of the six Transportation Equipment accounts (392.02, 392.03, 392.04, 392.12, 392.13, and 392.14, respectively), other than that the curve shape is the product of the statistical analysis.

A. The Tampa Electric actuarial analysis based on aged data is the basis for the curve shape. Additionally, Tampa Electric has moved to leasing vehicles, instead of purchasing. The old L curve shapes resulted from retaining vehicles for a long time. Leased vehicles are replacing the aging vehicle fleet.

Reserve Transfers

130. Bates-stamped pages 592-595 contain TECO's Comparison of Actual vs. Theoretical Reserve and its Summary of Reserve Transfers for transmission, distribution, and general plant. It appears to staff that TECO's intent with the reserve transfers was to bring an account's actual reserve to its theoretical level, where possible. Is this correct? Please explain your answer. If yes, is this TECO's philosophy with regard to reserve transfers in general? Please explain.

A. See Bates-stamped page number 593. The General Plant Function, General Depreciable Plant Accounts 390.00 and 397.25 indicate significant theoretical reserve surpluses. No reserve transfers were proposed for these two accounts on Bates-stamped page number 595. As a result, the flow back of the actual reserve surplus causes the depreciation rates to be slightly understated and is appropriate for use going forward.

For the Transportation Equipment accounts, without the proposed reserve transfers the theoretical reserve surpluses and deficiencies would yield inappropriate depreciation rates ranging between 1% and 32%. These inappropriate rates, if used, would increase the proposed annual expense accrual by $43,297.

No reserve transfers were proposed for the General Amortizable Plant Accounts because the actual reserve is the theoretical, since no change in amortization lives occurred.

In addition, none of the General Plant reserves were transferred to any of the Production, Transmission or Distribution functions.

See response to Request Nos. 131 and 132.

131. Does TECO believe that it is ever appropriate to transfer reserve between functions, e.g., between transmission and production? Please explain your answer.

A. No.

Transferring reserve between functions may have limited adverse impacts to customers being served under bundled rates (such as Tampa Electric's retail rates) but for customers taking service from Tampa Electric under one function (e.g., transmission service customers served under Tampa Electric's Federal Energy Regulatory Commission regulated Open Access Transmission Tariff, a reserve transfer from one function (say generation) to the function under which the service is being provided (in this case transmission) can have a harm or benefit on the cost basis of the rate. Such circumstances can occur even for some retail service customers who secure function service only.

132. When a function's total actual reserve (e.g., transmission) is greater than its theoretical reserve, how does TECO determine which accounts in the function should have reserves that are greater than their theoretical reserves (after any reserve transfers)? For example, in TECO's proposal for transmission plant, it brought actual reserves to theoretical reserves for all but three accounts: 353 (Station Equipment), 355 (Poles and Fixtures), and 356 (Overhead Conductors and Devices). Please explain how TECO determined that of all the transmission accounts, these accounts should retain reserves that exist over and above their theoretical levels.

A. Tampa Electric proposes corrective reserve transfers only within a singular function between plant accounts. Reserve transfers can be made to correct negative or inappropriate depreciation rates, to correct for average service life changes, or to correct for net salvage changes. Also, reserve transfers can be made to contain recovery of deficiencies or flow back surpluses in the primary plant accounts within a function. In addition, similar units and like-kind plant accounts should have similar, like-kind recovery through depreciation rates so neither wholesale nor retail customers are benefitted or disadvantaged going forward.

In the transmission and distribution functions, most plant accounts experienced average service life extensions generating significant theoretical reserve surpluses.

Surpluses flow-back through the formula as higher than normal accumulated reserve ratios, which yield lower depreciation rates going forward. Tampa Electric allocated the total function surplus to the plant accounts most susceptible to damage, failure, and replacement: substations, overhead lines, transformers, and poles versus the underground system.

This philosophy was adopted within the transmission accounts example referenced in this question.

133. There are five accounts in Big Bend Common and Units 1-3 where the actual reserve (before transfers) is thousands of dollars less than the theoretical reserve, specifically Big Bend Common, Account 311.40, Big Bend Unit 1, Account 312.41, Big Bend Unit 2, Accounts 312.42 and 314.42; and Big Bend 3, Account 312.43. For example, the largest difference is for Big Bend Unit 2, Account 312.42: the actual reserve (before transfers) is $5,359,016 while its theoretical reserve is $28,510,153 (Bates stamped pages 36 and 43). Please explain why the actual reserves for these accounts are thousands of dollars less than their theoretical reserves, e.g., due to change in future net salvage from the 2007 study.

A. See response to Staff's First Data Request No. 14.

134. When a function's total actual reserve is less than its theoretical reserve, e.g., production, specifically Big Bend Common and Units 1-3, how does TECO determine which accounts should have a reserve that is less than the theoretical reserve (after any reserve transfers)? For example, in TECO's proposal for Big Bend Common and Units 1-3, it brought actual reserves to theoretical reserves for some but not all accounts. Please explain how TECO determined which accounts should have their reserve brought up to the theoretical level and which accounts would not have their reserves brought up to the theoretical level.

A. Tampa Electric proposes corrective reserve transfers only within a singular function between plant accounts. Reserve transfers can be made to correct negative or inappropriate depreciation rates, to correct for average service life changes, or to correct for net salvage changes. Also, reserve transfers can be made to contain recovery of deficiencies or flow back surpluses in the primary plant accounts within a function. In addition, similar units and like-kind plant accounts should have similar, like-kind recovery through depreciation rates so neither wholesale nor retail customers are benefitted or disadvantaged going forward.

In the steam function, Big Bend Power Station is generating significant theoretical reserve deficiencies.

Deficiencies are recovered through the formula as lower than normal accumulated reserve ratios, which yield higher depreciation rates going forward. Tampa Electric allocated the total function deficiency to each unit based on the plant accounts most susceptible to damage, failure, and replacement: boiler plant and turbogenerators.

This philosophy was adopted within the production accounts example referenced in this question.

135. TECO proposes reserve transfers for Nos. 1-4, SCR Systems that bring their actual reserves up to the theoretical reserve level. Please explain how TECO determined that Nos. 1-4, SCR Systems should have their reserves brought to the theoretical level.

A. Tampa Electric has an Environmental Cost Recovery Clause (ECRC) for retail customers. The majority of the ECRC assets relate to the Nos. 1-4 SCR (Selective Catalytic Reduction) Systems and Nos. 1-4 FGD (Flue Gas Desulfurization) Systems. The net positive reserve transfers total $9,459,549, which set each plant account to the theoretical. The Nos. 1-4 SCR Systems are new plant accounts needed to segregate environmental assets from the coal-fired unit Nos. 1-4 boilers, similar to the existing Nos. 1-4 FGD Systems segregation.

The SCR assets are new and were not expected to have theoretical reserve surpluses or deficiencies at this point in time.

The results of the reserve transfers will provide retail customers immediate benefits during the 2012 recovery of ECRC. The positive reserve transfer reduces the net book value of these assets and in turn reduces the ECRC calculation of ROI (Return on Investment), which is recovered through the clause. Another benefit of the reserve transfer is that it reduces the depreciation rate for those plant accounts and in turn reduces the depreciation expense recovery through the clause. If no reserve transfers were made, the resulting annual accrual proposed for the ECRC asset recovery would increase by $481,780.

136. Does TECO consider depreciation expense when determining which accounts should have their reserve brought to the theoretical level? If yes, please explain how.

A. No.

137. Has TECO performed any study that analyzes different scenarios for reallocating reserves for production plant? If yes, please describe the result(s) and explain why TECO chose the reserve allocation proposal that it did.

A. No. Tampa Electric did not generate various scenarios. If no reserve transfers were made, the proposed annual accrual would decrease by ($281,822).

Dismantlement

138. Please detail the individual dismantlement cost estimates for Bayside CT-3, Bayside CT-4, Bayside CT-5, and Bayside CT-6.

A. See Bates-stamped page number 540.

139. Is TECO proposing an annual dismantlement accrual for Polk Units #4 and #5? If so, what is the annual accrual amount?

A. Yes, as indicated on Bates-stamped page number 544.

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 140
BATES STAMPED PAGE: 48
FILED: AUGUST 19, 2011

140. Please provide an updated inflation forecast of page 556 of the 2011 Dismantlement Study using the most recent inflation information.

A. See response to Request No. 141.

TAMPA ELECTRIC COMPANY
DOCKET NO. 110131-EI
STAFF'S SECOND DATA REQUEST
REQUEST NO. 141
BATES STAMPED PAGE: 49
FILED: AUGUST 19, 2011

141. Please provide an updated electronic version of the Annual Accrual using the most current escalation factor and inflation indices information.

A. The requested data is provided in Excel on the enclosed CD, which is the electronic version of the Dismantling model as of June 2011.

The revised model now yields a 2012 Annual Accrual of $1,102,979, which is a decrease of ($14,941) from the original filing.

142. Please provide the most current escalation factor and inflation indices information in electronic format.

A. The requested data is provided in Excel on the enclosed CD, which is the electronic version of the inflation forecast from Moody's Analytics, Economy.com as of June 2011.

See response to Request No. 141.