

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by
Tampa Electric Company

Docket No. 130040-EI

Filed: July 15, 2013

DIRECT TESTIMONY

OF

JACOB POUS

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

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DIRECT TESTIMONY

OF

Jacob Pous

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket No. 130040-EI

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jacob Pous and my business address is 1912 W Anderson Lane, Suite 202, Austin, Texas 78757.

Q. WHAT IS YOUR OCCUPATION?

A. I am a principal in the firm of Diversified Utility Consultants, Inc. (“DUCI”). A copy of my qualifications appears as Exhibit JP-1.

Q. PLEASE DESCRIBE DIVERSIFIED UTILITY CONSULTANTS, INC.

A. DUCI is a consulting firm located in Austin, Texas with an international client base. The personnel of DUCI provide engineering, accounting, economic, and financial services to its clients. DUCI provides utility consulting services to municipal governments with utility systems, to end-users of utility services, and to regulatory bodies such as state public service commissions. DUCI provides complete rate case

1 analyses, expert testimony, negotiation services, and litigation support to clients in
2 electric, gas, telephone, water, sewer, and cable utility matters.

3

4 **Q. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS IN**
5 **PUBLIC UTILITY PROCEEDINGS?**

6 A. Yes. Exhibit JP-1 also includes a list of proceedings in which I have previously
7 presented testimony. I have also been involved in numerous utility rate proceedings
8 that resulted in settlements before testimony was filed. In total, I have participated in
9 well over 400 utility rate proceedings in the United States and Canada and have
10 testified as an expert in many areas, including depreciation, cash working capital,
11 operations and maintenance expenses, corporate overhead allocations, fuel costs, fuel
12 inventories, and class cost of service. Also worthy of note is that I have testified on
13 behalf of the staff of five different state regulatory commissions and one Canadian
14 regulator.

15

16 **Q. WHAT IS YOUR PROFESSIONAL BACKGROUND?**

17 A. I am a registered professional engineer. I am registered to practice as a Professional
18 Engineer in the State of Texas, as well as several other states.

19

20 **Q. ON WHOSE BEHALF ARE YOU PROVIDING THIS TESTIMONY?**

21 A. Florida's Office of Public Counsel ("OPC") engaged me to address the amortization
22 aspects of the revenue requirements request of Tampa Electric Company (the

1 “Company” or “Tampa Electric”) pending before the Florida Public Service
2 Commission (the “Commission” or “PSC”) in this proceeding.

3 **SECTION I: OVERVIEW**

4 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

5 A. My testimony will address two issues associated with the Company’s proposed
6 amortization of software investment recorded in Account 303 – Miscellaneous
7 Intangible Plant – Software. The first issue addresses the Company’s proposal for
8 continuation of a five-year amortization period for the vast majority of the
9 investments in its software systems and a request for a 10-year amortization for its
10 newly installed Enterprise Resource Planning (“ERP”) software system. I
11 recommend adjusting these amortization periods to 15 years. The second issue I
12 address relates to the level of amortization reserve associated with the Company’s
13 newly installed ERP software system. The Company has booked amortization
14 expense into the accumulated provision for amortization through the end of 2014
15 based on a 10-year amortization period, while it appears that the Commission has
16 only approved a five-year amortization period for software in prior proceedings.
17 Therefore, I recommend that the Company’s 13-month amortization reserve in 2014
18 be increased from \$3.327 million to \$5.271 million. My testimony is also supported
19 by Exhibit JP-2, which contains copies of referenced materials.

1 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATIONS?**

2 A. Adjusting the Company's proposed five- and 10-year software system amortization
3 periods to 15 years results in a \$6.197 million decrease to the Company's proposed
4 \$10.126 million intangible software amortization expense for 2014 and an increase in
5 2014 rate base of \$3.099 million.

6 The impact of my second recommendation results in a \$1.948 million increase to the
7 Company's proposed 2014 amortization reserve, which decreases overall rate base by
8 the same amount.

9

10 **SECTION II: BACKGROUND**

11 **Q. DID THE COMPANY FILE A DEPRECIATION STUDY WITH THE**
12 **COMMISSION IN APRIL 2011?**

13 A. Yes. In Docket No. 110131-EI, the Company filed its regular depreciation and
14 decommissioning studies in compliance with Rules 25-6.0436(8)(a) and 25-
15 6.04364(3), F.A.C. Order No. PSC-12-0175-PAA-EI, issued April 3, 2012, at p. 1.
16 While amortization of intangible software is often a component of depreciation
17 analyses, the Company's study and the corresponding proceeding before the
18 Commission do not address any changes to software amortization. The Company's
19 decision not to address software amortization in its depreciation filing was made with
20 apparent knowledge that it was going to implement a new ERP software system later
21 that year. Therefore, the Company had every opportunity to inform the Commission
22 of any proposed change to software amortization that it was inclined to implement for
23 its soon-to-be-implemented ERP software system. However, it chose not to do so.

1 Given that the Company did not address software amortization in its recent
2 depreciation filing before the Commission, it is appropriate to review the Company’s
3 prior rate proceeding for guidance as to whether it specifically sought permission to
4 apply a different amortization period to the new ERP software system compared to
5 the Commission-approved five-year amortization period for investment in Account
6 303 – Intangible Plant - Software. A review of Docket No. 080317-EI, the last rate
7 case, and the resulting Order No. PSC-09-0283-FOF-EI, reveals that the only
8 discussion regarding software amortization corresponds to a five-year amortization
9 period. (Order No. 09-0283-FOF-EI, issued April 30, 2009, at pp 11, 12, 73, and 74).
10 Therefore, the Company’s request to rely on a 10-year amortization period for its new
11 ERP software system in this case represents the first formal request to change the
12 Commission’s authorized five-year amortization period for software investment.

13

14 **SECTION III: SOFTWARE AMORTIZATION PERIOD**

15 **Q. WHAT IS AMORTIZATION?**

16 A. In its publication entitled *Depreciation Practices*, the National Association of
17 Regulatory Utility Commissioners (“NARUC”) defines amortization as “[t]he process
18 of allocating a fixed amount, such as total cost of an asset to an expense account over
19 future accounting periods.” (1996 edition of *Public Utility Depreciation Practices* at
20 p. 314). The Federal Energy Regulatory Commission (“FERC”) also defines
21 amortization as “. . . the gradual extinguishment of an amount in an account by
22 distributing such amount over a fixed period, over the life of the asset or liability to

1 which it applies, or over the period during which it is anticipated the benefit will be
2 realized.” (FERC Uniform System of Accounts 18 CFR Part 101, at Definition 4).

3 **Q. DOES THE COMPANY AMORTIZE ITS INVESTMENT IN ACCOUNT 303 –**
4 **INTANGIBLE PLANT - SOFTWARE?**

5 A. Yes. The Company records its \$70 million investment in software in Account 303 –
6 Miscellaneous Intangible Plant. The Company has previously relied on a five-year
7 amortization service life or period for software capitalized to Account 303 –
8 Miscellaneous Intangible Plant. (Response to OPC’s Third Set of Interrogatories, No.
9 23). The Company proposes to continue its reliance on a five-year amortization
10 period for all of its major software system investments except for its new ERP
11 system, for which it proposes a 10-year amortization period. (Response to OPC’s
12 Ninth Set of Interrogatories, No. 130 (a)).

13

14 **Q. WHEN DID THE COMPANY ESTABLISH ITS FIVE-YEAR**
15 **AMORTIZATION PERIOD ASSUMPTION FOR INTANGIBLES**
16 **SOFTWARE?**

17 A. The Company initiated a five-year amortization for software in “. . . the late 1970s.”
18 (Response to OPC’s Third Set of Interrogatories, No. 23). In other words, the
19 Company has employed a five-year amortization period for approximately 35 years,
20 without change.

1 **Q. WHAT WAS THE COMPANY’S BASIS FOR ADOPTING A FIVE-YEAR**
2 **AMORTIZATION PERIOD FOR SOFTWARE IN THE LATE 1970S?**

3 A. The Company relied on what it claims is “guidance” from the FERC Commission’s
4 Audit Division Chief, to the FERC’s Audits Division Field Staff concerning the
5 proper accounting for software capitalized, which was issued on March 1, 1977.
6 (Response to OPC’s Third Set of Interrogatories, No. 23). Further, the Company
7 states that it “. . . believes this life is still representative of the life of general use
8 software due to technological obsolescence and upgrade cycles.” (Response to
9 OPC’s Third Set of Interrogatories, No. 23). (Emphasis Added).

10

11 **Q. IF THE FIVE-YEAR AMORTIZATION WAS ESTABLISHED IN THE LATE**
12 **1970S BASED ON GUIDANCE FROM FERC REGARDING CAPITALIZED**
13 **SOFTWARE, IS THE FIVE-YEAR PERIOD STILL VALID TODAY?**

14 A. No, at least not without the benefit of any verifiable basis. While common sense and
15 logic dictate that “guidance” given 35 years ago for software systems is no longer
16 valid given the changes in technology, the Company should have been aware that
17 FERC formally documented its position on depreciation, and in effect amortization,
18 which impacts capitalized software in FERC Order No. 618, issued July 27, 2000. In
19 that order, FERC noted its statutory obligation to ensure that electric utilities charge
20 proper amounts of depreciation (capital recovery) to expense each financial reporting
21 period and amended its general instructions for Title 18 of the Code of Federal
22 Regulations, Part 101, regarding the standards for determining depreciation for
23 accounting purposes. The impact of FERC’s action was “. . . to ensure that utilities

1 allocate in a systematic and rational manner the cost of utility property to the periods
2 during which the property is used in utility operations.” (FERC Order No. 618 at p.
3 1).

4

5 **Q. HAS THE COMPANY PROVIDED ANY SUPPORT AND JUSTIFICATION**
6 **FOR ITS BELIEF THAT THE FIVE-YEAR AMORTIZATION PERIOD**
7 **ESTABLISHED MORE THAN 35 YEARS AGO IS STILL VALID?**

8 A. No. (Response to OPC’s Third Set of Interrogatories, No. 23 (a)). In spite of FERC’s
9 mandate that the amortization life or time period be supported by engineering,
10 economic, or other depreciation studies, the Company fails to provide any support for
11 its claim other than by stating that it still “believes” the five-year period is right.

12

13 **Q. DID YOU REQUEST ALL STUDIES OR ANALYSES PERFORMED BY THE**
14 **COMPANY SINCE 1999 TO TEST THE CONTINUED REASONABLENESS**
15 **OF THE FIVE-YEAR AMORTIZATION PERIOD EMPLOYED?**

16 A. Yes. However, the Company specifically stated that no analyses had been done to
17 support the five-year amortization period. It instead relies on the phrase “judgment
18 and experience” to validate the continued use of a five-year amortization period. The
19 phrase, “judgment and experience,” without any quantifiable support in the form of
20 the required engineering, economic, or other depreciation studies, is insufficient.

1 **Q. DO THE COMPANY’S ACTIONS COMPLY WITH FERC DIRECTIVES**
2 **REGARDING DEPRECIATION ACCOUNTING?**

3 A. No. General Instruction 22 of the Uniform System of Accounts states that a utility
4 “. . . must use a method of depreciation [amortization] that allocates in a systematic
5 and rational manner the service value of depreciable property over the service life of
6 the property.” (Emphasis added) (USOA General Instruction 22 Depreciation
7 Accounting (a) Method). General Instruction 22 further states that “[e]stimated
8 useful service lives of depreciable property must be supported by engineering,
9 economic, or other depreciation studies.” The Company’s admission that it has not
10 performed any such studies demonstrates not only the lack of support for the
11 Company’s proposal, but also a violation of FERC’s current requirement guidelines.

12
13 **Q. IS THE COMPANY’S CLAIMED “JUDGMENT AND EXPERIENCE” BASIS**
14 **FOR A FIVE-YEAR AMORTIZATION PERIOD FOR SOFTWARE**
15 **AMORTIZATION APPLICABLE TO ALL SOFTWARE?**

16 A. Apparently not. While defending its use of a five-year amortization period without
17 any specific analyses, studies, or empirical evidence, the Company states that for its
18 new ERP software system it is now proposing that a 10-year amortization be adopted.
19 (Response to OPC’s Ninth Set of Interrogatories, No. 130 (a)). Apparently, there are
20 different aspects of undefined “judgment and experience” that the Company is not
21 willing to share or identify.

1 **Q. GIVEN THAT TAMPA ELECTRIC IS PROPOSING A NEW**
2 **AMORTIZATION PERIOD FOR A SINGLE NEW SOFTWARE SYSTEM,**
3 **HAS THE COMPANY PROVIDED ANY SUPPORT FOR THAT**
4 **AMORTIZATION PERIOD?**

5 A. No. However, given Tampa Electric’s statements that it relies on “judgment and
6 experience” to validate the continued use of a five-year amortization period for all its
7 other software systems, it must be assumed that it is also relying on some undefined
8 and unsubstantiated “judgment and experience” to now propose a new 10-year
9 amortization period for the single new ERP software system.

10

11 **Q. HAS THE COMPANY DIFFERENTIATED ANY ASPECT OF ITS NEW ERP**
12 **SOFTWARE SYSTEM COMPARED TO ANY OF ITS OTHER SOFTWARE**
13 **SYSTEMS AS IT PERTAINS TO AN APPROPRIATE AMORTIZATION**
14 **PERIOD?**

15 A. No. As was the case for its proposed continued use of a five-year amortization period
16 for all types of software systems, the Company has not presented or performed any
17 analysis or study to establish or determine the reasonableness of its assumed 10-year
18 amortization period.

1 **Q. DID YOU SPECIFICALLY REQUEST THE COMPANY TO PROVIDE A**
2 **DETAILED DESCRIPTION OF THE FUNCTION AND IDENTITY OF EACH**
3 **SEPARATE SOFTWARE SYSTEM?**

4 A. Yes. While the Company was requested to provide both a detailed identification and
5 a detailed narrative description of the function of each separate software system
6 recorded in Account 303 – Miscellaneous Intangible Plant – Software, the Company
7 chose to provide only two columns of information in a spreadsheet as its response.
8 One column was identified as “Description” and another was identified as “Narrative
9 Description.” Some of these “detailed” identifications or descriptions of software
10 systems that the Company presented are the word “Software,” the abbreviation
11 “NERC,” phrases such as “Amortizable Equipment,” the word “NONE,” and other
12 non-descriptive words or phrases. (Response to OPC’s Third Set of Interrogatories,
13 No. 20, electronic file). In other words, the Company chose to provide generalized
14 and less-than-descriptive words or limited phrases to identify and explain its software
15 systems.

16
17 **Q. IN VIEW OF THE OFTEN NON-DESCRIPTIVE INFORMATION**
18 **PROVIDED BY THE COMPANY FOR VARIOUS SOFTWARE SYSTEMS IN**
19 **RESPONSE TO AN INTERROGATORY, DID YOU CONTINUE TO SEEK**
20 **MORE DETAILED INFORMATION?**

21 A. Yes. The Company was given a second opportunity to provide a detailed
22 identification of each software system, as well as the purpose and function of each
23 software system in OPC’s Ninth Set of Interrogatories. (OPC’s Ninth Set of

1 Interrogatories, No. 128 (a) and (b)). Yet, the Company again often provided one
2 word or limited phrases of a few words, many of which provide no meaningful
3 identification or explanation of the software that constitutes tens of millions of dollars
4 of investment. In other words, the Company presented information that does not
5 provide either a clear or meaningful indication of the type of software system, or its
6 function. These shortcomings severely limit the ability to make any type of detailed
7 analysis as to the proper life expectancy of such software.

8

9 **Q. IN YOUR ATTEMPT TO IDENTIFY THE REASONABLENESS OF THE**
10 **COMPANY'S PROPOSED USEFUL LIFE FOR SOFTWARE, DID YOU**
11 **SEEK INFORMATION REGARDING SOFTWARE SYSTEMS STILL IN USE**
12 **BUT WHICH WERE ALREADY FULLY AMORTIZED?**

13 A. Yes. Identifying software systems that are still in use yet fully amortized under the
14 Company's five-year amortization proposal would help demonstrate whether the
15 Company's belief in an amortization period established in 1977 was still valid.
16 However, the Company failed to identify any software system that was or is still in
17 service following the expiration of the five-year amortization period and the
18 corresponding retirement for "accounting" purposes. Indeed, the Company states that
19 it ". . . does not maintain records that identify each separate software system removed
20 from service (i.e., physically removed) for the past 10 years." (Response to OPC's
21 Third Set of Interrogatories, No. 22). In addition, the Company noted its ". . .
22 accounting practice for capital software projects. . ." is to ". . . retire [accounting
23 wise] the asset when fully amortized." (Response to OPC's Third Set of

1 Interrogatories, No. 22). This practice bares no relationship to the FERC mandate
2 that the capital recovery be systematic and rational, and supported by engineering,
3 economic, or other depreciation studies.

4

5 **Q. PLEASE SUMMARIZE THE COMPANY’S JUSTIFICATION AND BASIS**
6 **FOR SEEKING IN EXCESS OF \$10 MILLION IN ANNUAL**
7 **AMORTIZATION EXPENSE FOR ITS INVESTMENT IN SOFTWARE.**

8 A. The Company adopted a five-year amortization period for software systems in 1977.
9 The Company has not performed any studies or analyses since 1977 to demonstrate
10 the validity of retaining a five-year amortization or any other period of time. The
11 Company either does not maintain detailed identification and functionality of its
12 software systems, or chooses not to provide it even when specifically requested to do
13 so. The Company states that it cannot even identify what software systems are still in
14 place providing service after having been in service for five years or longer. In spite
15 of these facts, the Company requests that the Commission and customers accept its
16 undefined and unsubstantiated belief based on “judgment and experience” that a five-
17 year amortization is still a reasonable value 35 years after it was adopted, except for
18 its new software system. For that new system, the Company has not even explicitly
19 stated that it believes that the proposed 10-year amortization period is reasonable.

1 **Q. DO YOU BELIEVE THAT THE COMPANY'S PRESENTATION IS**
2 **REASONABLE?**

3 A. No. Before the Y2K situation many of the old legacy software systems in place,
4 caused massive change out of major software systems in the late 1990s, had useful
5 lives of 20 to 30 years. As software systems were replaced with more modern
6 software systems, due in part to the Y2K situation, those early generations of
7 software systems often were assigned short amortization periods given their unknown
8 future status. However, in the past decade SAP, Oracle, and other major software
9 developers have created platforms or architectures associated with their software
10 packages or systems that are scalable and modularized. The practice of making
11 modifications, enhancements, upgrades, etc. to systems rather than replacing entire
12 systems has become common. Indeed, other utilities have been increasing
13 amortization periods from initially shorter periods. Again, longer life expectancy for
14 newer software systems is a function of either recognizing that the initial estimates
15 were artificially short, or that the newer type of software systems that are being
16 purchased or developed provided the ability to make modifications and expand the
17 systems rather than simply replacing an entire system once it became less effective.

1 **Q. NOTWITHSTANDING THE COMPANY’S FAILURE TO IDENTIFY ANY**
2 **SOFTWARE SYSTEMS STILL IN SERVICE YET FULLY AMORTIZED, DO**
3 **YOU BELIEVE THAT THE COMPANY IN FACT CONTINUES TO RELY**
4 **ON SUCH SYSTEMS?**

5 A. Yes. A review of what limited information the Company has provided demonstrates
6 that many capital expenditures for newer software systems are actually
7 “enhancements” or “upgrades” to existing systems. In other words, the Company has
8 not physically retired some of its older software systems when they became fully
9 amortized and retired from an accounting standpoint. (Response to OPC’s Third Set
10 of Interrogatories, No. 20, attachment on electronic file).

11

12 **Q. DO UTILITIES RELY IN PART OR IN FULL ON SOFTWARE SYSTEMS**
13 **AFTER SUCH SYSTEMS ARE FULLY ACCRUED?**

14 A. Yes. Continued use of software systems after they become fully amortized is not
15 uncommon. What this situation demonstrates is that often a utility’s initial estimate
16 of a useful life for its software system was artificially short. In effect, utilities have
17 charged accelerated amortization levels to customers in the past, which resulted in
18 those customers paying more than their fair share of the useful life for that software.

1 **Q. IF THE COMPANY CONTINUES TO USE SOFTWARE AFTER IT IS**
2 **FULLY AMORTIZED, DOES THAT VIOLATE REGULATORY**
3 **PRINCIPLES?**

4 A. Yes. If the Company employs an artificially short amortization period that results in
5 accelerated capital recovery, then intergenerational inequity is created and the
6 matching principle is violated. In other words, it forces one generation of customers
7 to overpay for its use of a software system for the benefit of a future generation of
8 customers who receive the benefit of such system, yet will not pay any amortization
9 expense. Moreover, in certain instances, the accelerated capital recovery benefits
10 shareholders without future generations of customers receiving a commensurate
11 benefit.

12
13 **Q. IS THE ADOPTION OR CONTINUATION OF ACCELERATED**
14 **DEPRECIATION OR AMORTIZATION APPROPRIATE?**

15 A. No. Once identified, all reasonable efforts should be implemented to correct such
16 situations. Indeed, the reason why depreciation studies are performed on a regular
17 basis and supported by studies is to identify changes in life and salvage characteristics
18 that require correction of accelerated or deferred capital recovery practices.
19 However, the Company's approach for more than three decades has been to ignore
20 that responsibility even though it has performed depreciation studies on other assets.

1 **Q. WHAT ANNUAL LEVEL OF AMORTIZATION EXPENSE IS THE**
2 **COMPANY REQUESTING?**

3 A. The Company is requesting approximately \$10.126 million of annual amortization
4 expense associated with its investment in Account 303 – Miscellaneous Intangible
5 Software. (MFR Schedule B-9, p. 10 of 30).

6

7 **Q. BEYOND THE VIOLATION OF THE MATCHING PRINCIPLE AND**
8 **CREATION OF INTERGENERATIONAL INEQUITY, IS THERE A**
9 **PARTICULAR PROBLEM WITH ARTIFICIALLY SHORT**
10 **AMORTIZATION PERIODS?**

11 A. Yes. When short amortization periods are requested for significant dollar levels of
12 investments, resulting impacts must be analyzed in relation to the revenue
13 requirements reflected in base rates and the timing of future rate cases. The concern
14 associated with this situation is one where incremental and unintended return dollars
15 can be created when investment becomes fully amortized.

16

17 **Q. WHAT HAPPENS WHEN INVESTMENT BECOMES FULLY AMORTIZED**
18 **BETWEEN RATE CASES?**

19 A. When amortizable plant becomes fully amortized or accrued between rate cases, the
20 collection of revenues from customers for that investment through base rates does not
21 also stop. In other words, an expense is no longer being incurred, but customers are
22 still charged as though the expense was still in place. In addition, since the expense is
23 no longer being recognized from an accounting standpoint, customers no longer

1 receive a benefit for paying the expense through the accumulated provision for
2 amortization, which is an offset to rate base.

3

4 **Q. HOW DOES THE COMPANY ACCOUNT FOR REVENUES FOR AN**
5 **EXPENSE THAT IT NO LONGER INCURS?**

6 A. Revenues received by a Company with no offsetting expense increase the Company's
7 earnings, which can then become an incremental return for the benefit of
8 shareholders.

9

10 **Q. DOES THE COMPANY REPLACE FULLY AMORTIZED PLANT WITH**
11 **NEW REPLACEMENT PLANT?**

12 A. Not necessarily. When amortization periods are set at too short a period of time,
13 investment in such plant often continues to be used and useful even though it is
14 retired from an accounting standpoint. Absent a rate case that would capture the
15 impact of plant becoming fully amortized, along with all other changes in revenue
16 requirements, an opportunity is created for the Company to over-collect for the
17 expense associated with the item of plant, and even earn more than its allowed rate of
18 return.

19

20 **Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED FIVE-YEAR**
21 **AMORTIZATION PERIOD FOR THE MAJORITY OF ITS SOFTWARE**
22 **AND NEW 10-YEAR PROPOSAL FOR ITS NEW ERP SYSTEM?**

1 A. No. While the movement to a 10-year amortization period for the new ERP system is
2 a step in the right direction, it is still inadequate. Moreover, the five-year
3 amortization period employed for the Company's remaining software system
4 significantly understates reasonable life expectations for major software systems.

5
6 **Q. WHAT DO YOU RECOMMEND?**

7 A. I have two recommendations. First, I recommend that a 15-year amortization period
8 be prescribed for all software systems recorded in Account 303. In conjunction with
9 this recommendation, I also recommend that the Commission order the Company to
10 perform detailed engineering, economic, or other depreciation studies of its software
11 systems to establish the reasonable expected useful life of such systems and to present
12 such findings, along with all support and justification corresponding to such
13 amortization periods, in its next rate or depreciation proceeding. The Company's
14 presentation should specifically identify those software systems that were fully
15 amortized in the past but, still remained physically in service beyond the previous
16 amortization period, and the period of continued use after being fully amortized.

17
18 **Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION FOR A 15-YEAR**
19 **AMORTIZATION PERIOD?**

20 A. First, it must be noted that most of the software systems at issue are not what are
21 normally thought of as desktop applications such as Microsoft Word or Excel. The
22 investment in Account 303 is heavily weighted towards SAP and PowerPlan systems.

1 Therefore, any concept of a short life attributable to experiences with desktop
2 software is not particularly pertinent.

3

4 Next, other utilities are moving to establish amortization periods for software as long
5 as 20 years. Indeed, in its recent rate proceeding, Florida Power & Light Company
6 disclosed that it was extending the amortization period for its new general ledger
7 accounting software system from five years to 20 years. (Docket No. 120015-EI,
8 Direct Testimony of Marlene Santos at p. 14). Some other utilities are already using
9 10 to 25 years for major software investments. Given that the Company has chosen
10 not to adequately identify its software systems or the functions of such systems, and
11 further chosen not to investigate the useful life of its software systems for over 35
12 years, it is reasonable to choose the middle ground between a high-end 20- to 25-year
13 life and the realistic lower-end level 10- to 12-year life proposed by some other
14 utilities for major software systems.

15

16 **Q. WILL YOUR RECOMMENDATION FOR A 15-YEAR AMORTIZATION**
17 **PERIOD DEPRIVE THE COMPANY OF ANY CAPITAL RECOVERY**
18 **ASSOCIATED WITH ITS SOFTWARE INVESTMENT?**

19 A. No. The Company is still entitled to the recovery of its investment. However, the
20 establishment of a longer amortization period does protect customers from fully
21 accrued amortization situations that result in creating additional artificial return for
22 the Company.

1 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION?**

2 A. My recommendation results in a \$6.197 million reduction in 2014 amortization
3 expense associated with the Company's investment in Account 303 – Miscellaneous
4 Intangible Software. This adjustment is derived by converting the Company's \$8.466
5 million annual amortization request associated with the five-year amortization
6 investment category to a 15-year amortization period ($\$8.466 \text{ million} \times 5 / 15 =$
7 $\$2.822 \text{ million}$), and converting the Company's 10-year amortization investment
8 category to a 15-year amortization period ($\$1.660 \text{ million} \times 10 / 15 = \1.107 million),
9 adding the two amounts, and subtracting the total from the Company's request
10 ($\$10.126 - \$2.822 - \$1.107 = \6.197 million). In addition, there is a corresponding
11 reduction to the 2014 reserve by one-half of the 2014 expense adjustment, or \$3.099
12 million.

13

14 **SECTION IV: SOFTWARE RESERVE ADJUSTMENT**

15 **Q. WHAT IS THE ISSUE IN THIS PORTION OF YOUR TESTIMONY?**

16 A. This portion of my testimony will address the Company's incorrect booking of
17 amortization reserve associated with its new ERP software system for 2012 and 2013.

18

19 **Q. DOES THE COMPANY IDENTIFY TWO SEPARATE SUBACCOUNTS FOR**
20 **ACCOUNT 303 – MISCELLANEOUS INTANGIBLE SOFTWARE?**

21 A. Yes. Company MFR Schedules B-7, B-8, and B-9 all identify Accounts 303.00 and
22 303.01 as two separate software amortization categories (see pp. 10, 20, and 30 of 30
23 for Schedules B-7 through B-9).

1 **Q. DOES THE COMPANY CONSISTENTLY IDENTIFY THE TWO SEPARATE**
2 **SUBACCOUNTS?**

3 A. No. On MFR Schedules B-7 and B-9, the Company identifies Account 303.01 –
4 Software – Amortization corresponding to a 10-year period, while for Schedule B-8,
5 the Company identifies a five-year amortization period for the same subaccount.
6 However, based on a review of the depreciation provision recorded in years 2012
7 through 2014, it appears that the Company relied on a 10-year amortization period,
8 even though such change in the amortization period would not be effective until 2014.

9
10 **Q. WHAT IS THE COMMISSION APPROVED AMORTIZATION PERIOD FOR**
11 **INVESTMENT IN SOFTWARE RECORDED IN ACCOUNT 303?**

12 A. As previously noted, the Company’s recent depreciation filing before the
13 Commission did not address Account 303; therefore, the amortization period last
14 approved by the Commission corresponds to the Company’s 2008 rate filing as noted
15 in Order No. PSC-09-0283-FOF-EI, issued on April 30, 2009. In that order, the only
16 identifiable software amortization period is the continuation of the five-year
17 amortization period employed by the Company since the late 1970s.

1 **Q. IF THE COMMISSION HAS NOT SPECIFICALLY APPROVED ANY**
2 **AMORTIZATION PERIOD FOR SOFTWARE INVESTMENT OTHER**
3 **THAN FIVE YEARS, IS THE COMPANY'S CALCULATION OF ITS**
4 **AMORTIZATION RESERVE IN 2012 AND 2013 CORRECT?**

5 A. No. The Company has relied on a 10-year amortization period for calculating
6 amortization expense during 2012 and 2013 for its investment in the new ERP
7 software system. This corresponds to a time frame prior to the effective date of any
8 change in amortization period that will transpire as a result of this proceeding.

9
10 **Q. WHAT CORRECTIVE ACTION IS REQUIRED?**

11 A. The level of amortization expense recorded in 2012 and 2013 should be increased to
12 reflect a five-year amortization period rather than a 10-year amortization period
13 calculated by the Company. Given my recommendation to increase the amortization
14 period to 15 years beginning in 2014, the 2014 reserve should also be adjusted, but
15 downward to recognize my recommended longer amortization period. The
16 adjustments for 2012 and 2013 must be made regardless of any decision relating to
17 the appropriate software system amortization approved by the Commission for 2014.

18
19 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION TO THE**
20 **AMORTIZATION RESERVE?**

21 A. Correcting 2012 and 2013 amortization reserves to reflect a five-year period for
22 Account 303.01 results in a \$2.497 million *increase* in the reserve. Further,
23 correcting the reserve to recognize a 15-year amortization for 2014 results in a \$0.553

1 million *decrease* to the reserve in 2014. Therefore, the continued impact is a net
2 *increase* of \$1.944 million to the reserve.

3

4 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

5 A. Yes. However, to the extent that I have not addressed a specific issue, methodology,
6 approach, etc., this should not be construed as my concurrence with the Tampa
7 Electric's methodology, approach, calculation, etc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Jacob Pous has been furnished by electronic mail to the following parties on this 15th day of July, 2013:

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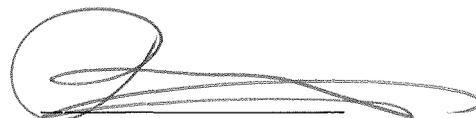
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JACOB POUS, P.E.

PRESIDENT, DIVERSIFIED UTILITY CONSULTANTS, INC.

B.S. INDUSTRIAL ENGINEERING, M.S. MANAGEMENT

I graduated from the University of Missouri in 1972, receiving a Bachelor of Science Degree in Engineering, and I graduated with a Master of Science in Management from Rollins College in 1980. I have also completed a series of depreciation programs sponsored by Western Michigan University, and have attended numerous other utility related seminars.

Since my graduation from college, I have been continuously employed in various aspects of the utility business. I started with Kansas City Power & Light Company, working in the Rate Department, Corporate Planning and Economic Controls Department, and for a short time in a power plant. My responsibilities included preparation of testimony and exhibits for retail and wholesale rate cases. I participated in cost of service studies, a loss of load probability study, fixed charge analysis, and economic comparison studies. I was also a principal member of project teams that wrote, installed, maintained, and operated both a computerized series of depreciation programs and a computerized financial corporate model.

I joined the firm of R. W. Beck and Associates, an international consulting engineering firm with over 500 employees performing predominantly utility related work, in 1976 as an Engineer in the Rate Department of its Southeastern Regional Office. While employed with that firm, I prepared and presented rate studies for various electric, gas, water, and sewer systems, prepared and assisted in the preparation of cost of service studies, prepared depreciation and decommissioning analyses for wholesale and retail rate proceedings, and assisted in the development of power supply studies for electric systems. I resigned from that firm in November 1986 in order to co-found Diversified Utility Consultants, Inc. At the time of my resignation, I held the titles of Executive Engineer, Associate and Supervisor of Rates in the Austin office of R. W. Beck and Associates.

As a principal of the firm of Diversified Utility Consultants, Inc., I have presented and prepared numerous electric, gas, and water analyses in both retail and wholesale proceedings. These analyses have been performed on behalf of clients, including public utility commissions, throughout the United States and Canada.

I have been involved in over 400 different utility rate proceedings, many of which have resulted in settlements prior to the presentation of testimony before regulatory bodies. I am registered to practice as a Professional Engineer in many states.

UTILITY RATE PROCEEDINGS IN WHICH TESTIMONY HAS BEEN PRESENTED BY JACOB POUS

ALASKA		
ALASKA REGULATORY COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Beluga Pipe Line Company	P-04-81	Refundable Rates
Beluga Pipe Line Company	U-07-141	Depreciation
Kenai Nikiski Pipeline	U-04-81	Rate Base
ARIZONA		
ARIZONA CORPORATION COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Citizens Utilities Company	E-1032-93-111	Depreciation
ARKANSAS		
ARKANSAS PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Reliant Energy ARKLA	01-0243-U	Depreciation
CALIFORNIA		
CALIFORNIA PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Pacific Gas & Electric Company	App. No. 97-12-020	Depreciation, Net Salvage, and Amortization of True-Up
Pacific Gas & Electric Company	App. No. 02-11-017	Mass Property Salvage, Net Salvage, Mass Property Life, Life Analysis, Remaining Life, Depreciation
Pacific Gas & Electric Company	App. No. 12-11-009	Depreciation, Mass Property Net Salvage, Mass Property Life, Hydroelectric
San Diego Gas & Electric Company		Value of Power Plants
Southern California Edison Company	App 02-05-004	Depreciation, Net Salvage
Southern California Edison Company	App 10-11-015	Mass Property Life and Net Salvage
Southern California Gas & San Diego Gas & Electric Company	Apps 10-12-005 & 10-12-006	Mass Property Life, Mass Property Net Salvage
CANADA		
ALBERTA ENERGY AND UTILITIES BOARD		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
AltaLink Management/ Transalta Utilities Corporation	App. Nos. 1279345 and 1279347	Depreciation
Epcor Distribution, Inc.	App. No. 1306821	Depreciation
Enmax Corporation	App. No. 1306818	Depreciation
Transalta Utilities Corporation	TFO Tariff App. 1287507	Depreciation
UtiliCorp Networks Canada (Alberta) Ltd.	App. No. 1250392	Depreciation
Atco Electric	App. No. 1275494	Depreciation

ALBERTA PUBLIC UTILITIES BOARD		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Alberta Power Limited	E 91095	Depreciation
Alberta Power Limited	E 97065	Depreciation
Canadian Western Natural Gas Company, Ltd.		Depreciation
Centra Gas Alberta, Inc.		Depreciation
Edmonton Power Company	E 97065	Depreciation
Edmonton Power Generation, Inc.	1999/2000	GUR Compliance, Depreciation
Northwestern Utilities, Ltd	E 91044	Depreciation
NOVA Gas Transmission, Ltd.	RE95006	Depreciation
TransAlta Utilities Corporation	E 91093	Depreciation
TransAlta Utilities Corporation	E 97065	Depreciation
TransAlta Utilities Corporation	App. No. 200051	Gain on Sale
ALBERTA UTILITIES COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
AltaGas Utilities	1606694	Life Analysis, Net Salvage
AltaLink Management, Ltd.	1606895	Life Analysis, Net Salvage
AltaLink Management, Ltd.	1608711	Life Analysis, Net Salvage
ATCO Gas	1606822	Life Analysis, Net Salvage
FortisAlberta	1607159	Life Analysis, Net Salvage
NEWFOUNDLAND AND LABRADOR BOARD OF COMMISSIONERS OF PUBLIC UTILITIES		
Newfoundland & Labrador Hydro		Depreciation, Life Analysis
Newfoundland Power, Inc.	2013/2014 GRA	Depreciation, Life Analysis, Net Salvage, ELG vs. ALG
NORTHWEST TERRITORIES PUBLIC UTILITIES BOARD		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Northwest Territories Power Corporation	1995/96 and 1996-97	Depreciation
Northwest Territories Power Corporation	2001	Depreciation
NOVA SCOTIA UTILITY AND REVIEW BOARD		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Nova Scotia Power, Inc.	M03665	Production Plant Life and Net Salvage (Inflation), Interim Retirements, Mass Property Life and Net Salvage, ELG vs. ALG, Remaining Life, Fully Accrued
COURTS		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
7 th Judicial Circuit Court of Florida	2008-30441-CICI	Depreciation Valuation
112 th Judicial District Court of Texas	5093	Ratemaking Principles, Calculation of damages
253 rd Judicial District Court of Texas	45,615	Ratemaking Principles, Level of Bond
126 th Judicial District Court of Texas	91-1519	Ratemaking Principles, Level of Bond
172 Judicial District Court of Texas		Franchise Fees
United States Bankruptcy Court Eastern District of Texas	93-10408S	Level of Harm, Ratemaking, Equity for Creditors
3 rd Judicial District Court of Texas		Adequacy of Notice
DISTRICT OF COLUMBIA		

PUBLIC SERVICE COMMISSION OF THE DISTRICT OF COLUMBIA		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Washington Gas Light Company	768	Depreciation
FLORIDA		
FLORIDA PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Progress Energy Florida, Inc.	090079-EI	Depreciation, Excess Reserve
Progress Energy Florida, Inc.	050078-EL	Depreciation, Excess Reserve
Florida Power & Light Company	790380-EU	Territorial Dispute
Florida Power & Light Company	080677-EI 090130-EI	Depreciation, Excess Reserve
Florida Power & Light Company	120015-EI	Excess Reserve
Florida Power & Light Company	120015-EI	Settlement Analysis
FEDERAL ENERGY REGULATORY COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Alabama Power Company	ER83-369	Depreciation
Connecticut Municipal Electric Energy Cooperative v. Connecticut Light & Power Company	EL83-14	Decommissioning
Florida Power & Light Company	ER84-379	Depreciation, Decommissioning
Florida Power & Light Company	ER93-327-000	Transmission Access
Georgia Power Company	ER76-587	Rate Base
Georgia Power Company	ER79-88	Depreciation
Georgia Power Company	ER81-730	Coal Fuel Stock Inventory, Depreciation
ISO New England, Inc.	ER07-166-000	Depreciation
Maine Yankee Atomic Power Company	ER84-344-001	Depreciation, Decommissioning
Maine Yankee Atomic Power Company	ER88-202	Decommissioning
Pacific Gas & Electric	ER80-214	Depreciation
Public Service of Indiana	ER95-625-000, ER95-626-000 & ER95-039-000	Depreciation, Dismantlement
Southern California Edison Company	ER81-177	Depreciation
Southern California Edison Company	ER82-427	Depreciation, Decommissioning
Southern California Edison Company	ER84-75	Depreciation, Decommissioning
Southwestern Public Service Company	EL 89-50	Depreciation, Decommissioning
System Energy Resource, Inc.	ER95-1042-000	Depreciation, Decommissioning
Vermont Electric Power Company	ER83 342000 & 343000	Decommissioning
Virginia Electric and Power Company	ER78-522	Depreciation, Rate Base
INDIANA		
INDIANA UTILITY REGULATORY COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Indianapolis Water Company	39128	Depreciation
Indiana Michigan Power Company	39314	Depreciation, Decommissioning
KANSAS		

KANSAS CORPORATION COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Arkansas Louisiana Gas Company	181,200-U	Depreciation
United Cities Gas Company	181,940-U	Depreciation
LOUISIANA		
LOUISIANA PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Louisiana Power & Light Company	U-16945	Nuclear Prudence, Depreciation
CITY OF NEW ORLEANS		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Entergy New Orleans, Inc.	UD-00-2	Rate Base, Depreciation
MASSACHUSETTS		
MASSACHUSETTS TELECOMMUNICATION AND ENERGY		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Bay State Gas	D.T.E.-0527	Depreciation
National Grid/KeySpan	07-30	Quality of Service
MISSISSIPPI		
MISSISSIPPI PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Mississippi Power Company	U-3739	Cost of Service, Rate Base, Depreciation
MONTANA		
MONTANA PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Montana Power Company (Gas)	90.6.39	Depreciation
Montana Power Company (Electric)	90.3.17	Depreciation, Decommissioning
Montana Power Company (Electric and Gas)	95.9.128	Depreciation
Montana-Dakota Utilities	D2007.7.79	Depreciation
Montana-Dakota Utilities	D2010.8.82	Depreciation, Interim Retirements, Production Plant Life and Net Salvage
Montana-Dakota Utilities	D2012.9.100	Depreciation
NEVADA		
PUBLIC UTILITIES COMMISSION OF NEVADA		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Nevada Power Company	81-602, 81-685 Cons.	Depreciation
Nevada Power Company	83-667, Consolidated	Depreciation
Nevada Power Company	91-5032	Depreciation, Decommissioning
Nevada Power Company	03-10002	Depreciation
Nevada Power Company	08-12002	Depreciation, CWC
Nevada Power Company	06-06051	Depreciation, Life Spans, Decommissioning Costs, Deferred Accounting
Nevada Power Company	06-11022	General Rate Case
Nevada Power Company	10-02009	Production Life Spans
Nevada Power Company	11-06007	Early Retirement, Production Plant Net Salvage, Mass Property Life, Mass Property Net Salvage, Excess APFD

Sierra Pacific Gas Company	06-07010	Depreciation, Generating Plant Life Spans, Decommissioning Costs, Carrying Costs
Sierra Pacific Power Company	83-955	Depreciation (Electric, Gas, Water, Common)
Sierra Pacific Power Company	86-557	Depreciation, Decommissioning
Sierra Pacific Power Company	89-516, 517, 518	Depreciation, Decommissioning (Electric, Gas, Water, Common)
Sierra Pacific Power Company	91-7079, 80, 81	Depreciation, Decommissioning (Electric, Gas, Water, Common)
Sierra Pacific Power Company	03-12002	Allowable Level of Plant in Service
Sierra Pacific Power Company	05-10004	Depreciation
Sierra Pacific Power Company	05-10006	Depreciation
Sierra Pacific Power Company	07-12001	Depreciation, CWC
Sierra Pacific Power Company	10-06003	Depreciation, Excess Reserve, Life Spans, Net Salvage
Sierra Pacific Power Company	10-06004	Depreciation, Net Salvage
Sierra Pacific Power Company	12-08009	IRP-Coal Plant Service Life
Southwest Gas Corporation	93-3025 & 93-3005	Depreciation
Southwest Gas Corporation	04-3011	Depreciation
Southwest Gas Corporation	07-09030	Depreciation
Southwest Gas Corporation	12-04005	Depreciation
NORTH CAROLINA		
NORTH CAROLINA UTILITIES COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
North Carolina Natural Gas	G-21, Sub 177	Cost of Service, Rate Design, Depreciation
OKLAHOMA		
OKLAHOMA CORPORATION COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Arkansas Oklahoma Gas Corporation	PUD 200300088	CWC, Legal Expenses, Factoring, Cost Allocation, Depreciation
Oklahoma Natural Gas Company	PUD 980000683	Depreciation, Calculation Procedure, Depreciation on CWIP
Reliant Energy ARKLA	PUD 200200166	Depreciation, Net Salvage, Software Amortization
Public Service Company of Oklahoma	PUD 960000214	Depreciation, Interim Activity, Net Salvage, Mass Property, Rate Calculation Technique
Public Service Company of Oklahoma	PUD 200600285	Depreciation
Public Service Company of Oklahoma	PUD 200800144	Depreciation
Public Service Company of Oklahoma	PUD 201000050	Depreciation, Evaluation vs. Measurement, Interim and Terminal Net Salvage, Economies of Scale
Oklahoma Gas & Electric	PUD 201100087	Depreciation
TEXAS		

PUBLIC UTILITY COMMISSION OF TEXAS		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
CenterPoint Energy Houston Electric, LLC	29526	Stranded Costs
CenterPoint Energy Houston Electric, LLC	36918	Hurricane Cost Recovery
CenterPoint Energy Houston Electric, LLC	38339	Depreciation, Net Salvage, Excess Reserve, Gain on Sale
Central Power & Light Company	6375	Depreciation, Rate Base, Cost of Service
Central Power & Light Company	8439	Fuel Factor
Central Power & Light Company	8646	Rate Base, Excess Capacity, Depreciation, Rate Design, Rate Case Expense
Central Power & Light Company	9561	Depreciation, Excess Capacity, Cost of Service, Rate Base, Taxes
Central Power & Light Company	11371	Economic Development Rate
Central Power & Light Company	12820	Nuclear Fuel and Process, OPEB, Pension, Factoring, Depreciation
Central Power & Light Company	14965	Depreciation, Cash Working Capital, Pension, OPEB, Factoring, Demonstration and Selling Expense, Non-Nuclear Decommissioning
Central Power & Light Company	22352	Depreciation
Central Telephone & United Telephone Company of Texas d/b/a Sprint	17809	Rate Case Expenses
City of Fredericksburg	7661	Territorial Dispute
El Paso Electric Company	9165	Depreciation
Entergy Gulf States, Inc.	16705	Depreciation, Prepayments, Payroll Expense, Pension Expense, OPEB, CWC, Transfer of T&D Depreciation
Entergy Gulf States, Inc.	21111	Reconcilable Fuel Costs
Entergy Gulf States, Inc.	21384	Fuel Surcharge
Entergy Gulf States, Inc.	23000	Fuel Surcharge
Entergy Gulf States, Inc.	22356	Unbundling, Competition, Cost of Service
Entergy Gulf States, Inc.	23550	Reconcilable Fuel Costs
Entergy Gulf States, Inc.	24336	Price to Beat
Entergy Gulf States, Inc.	24460	Implement PUC Subst.R.25.41(f)(3)(D)
Entergy Gulf States, Inc.	24469	Delay of Deregulation
Entergy Gulf States, Inc.	24953	Interim Fuel Surcharge
Entergy Gulf States, Inc.	26612	Fuel Surcharge
Entergy Gulf States, Inc.	28504	Interim Fuel Surcharge
Entergy Gulf States, Inc.	28818	Cert. for Independent Organization
Entergy Gulf States, Inc.	29408	Fuel Reconciliation
Entergy Gulf States, Inc.	30163	Interim Fuel Surcharge
Entergy Gulf States, Inc.	31315	Incremental Purchase Capacity Rider
Entergy Gulf States, Inc.	31544	Transition to Competition Cost
Entergy Gulf States, Inc.	32465	Interim Fuel Surcharge

Entergy Gulf States, Inc.	32710	River Bend 30%, Explicit Capacity, Imputed Capacity, IPCR, SGSF Operating Costs and Depreciation Recovery, Option Costs
Entergy Gulf States, Inc.	33687	Transition to Competition
Entergy Gulf States, Inc.	33966	Interim Fuel Surcharge
Entergy Gulf States, Inc.	32907	Hurricane Reconstruction
Entergy Gulf States, Inc.	34724	IPCR
Entergy Gulf States, Inc.	34800	JSP, Depreciation, Decommissioning, Amortization, CWC, Franchise Fees, Rate Case Exp.
Entergy Texas Inc.	37744	Depreciation, Property Insurance Reserve, Cash Working Capital, Decommissioning Funding, Gas Storage
Entergy Texas Inc.	39896	Depreciation, Amortization, Property Insurance Reserve, Cash Working Capital
Gulf States Utilities Company	5560	Depreciation, Fuel Cost Factor
Gulf States Utilities Company	5820	Fuel Cost, Capacity Factors, Heat Rates
Gulf States Utilities Company	6525	Depreciation, Rate Case Expenses
Gulf States Utilities Company	7195 & 6755	Depreciation, Interim Cash Study, Excess Capacity, Rate Case Expense
Gulf States Utilities Company	8702	Rate Case Expenses, Depreciation
Gulf States Utilities Company	10,894	Fuel Reconciliation, Rate Case Expenses
Gulf States Utilities Company & Entergy Corporation	11292	Acquisition Adjustment Regulatory Plan, Base Rate, Rate Case Expenses
Gulf States Utilities Company & Entergy Corporation	12423	North Star Steel Agreement
Gulf States Utilities Company & Entergy Corporation	12852	Depreciation, OPEB, Pensions, Cash Working Capital, Other Cost of Service, and Rate Base Items
Houston Light & Power Company	6765	Depreciation, Production Plant, Early Retirement
Lower Colorado River Authority	8400	Rate Design
Magic Valley Electric Cooperative, Inc.	10820	Cost of Service, Financial Integrity, Rate Case Expenses
Oncor Electric Delivery, LLC	35717	Depreciation, Self-Insurance, Payroll, Automated Meters, Regulatory Assets, PHFU
Southwestern Bell Telephone Company	18513	Rate Case Expenses
Southwestern Electric Power Company	3716	Depreciation
Southwestern Electric Power Company	4628	Depreciation
Southwestern Electric Power Company	5301	Depreciation, Fuel Charges, Franchise Fees
Southwestern Electric Power Company	24449	Fuel Factor Component of Price to Beat Rates
Southwestern Electric Power Company	24468	Delay of Deregulation
Southwestern Public Service Company	11520	Depreciation, Cash Working Capital, Rate Case Expenses

Southwestern Public Service Company	32766	Depreciation Expense Revenue Requirements
Southwestern Public Service Company	35763	Depreciation
Texas-New Mexico Power Company	9491	Avoided Cost, Rate Case Expenses
Texas-New Mexico Power Company	10200	Jurisdictional Separation, Cost Allocation, Rate Case Expenses
Texas-New Mexico Power Company	17751	Rate Case Expenses
Texas-New Mexico Power Company	36025	Depreciation
Texas-New Mexico Power Company	38480	Depreciation, Mass Property Life, Net Salvage
Texas Utilities Electric Company	5640	Franchise Fees
Texas Utilities Electric Company	9300	Depreciation, Rate Base, Cost of Service, Fuel Charges, Rate Case Expenses
Texas Utilities Electric Company	11735	Cost Allocation, Rate Design, Rate Case Expenses
Texas Utilities Electric Company	18490	Depreciation Reclassification
West Texas Utilities Company	7510	Depreciation, Decommissioning, Rate Base, Cost of Service, Rate Design, Rate Case Expenses
West Texas Utilities Company	10035	Fuel Reconciliation, Rate Case Expenses
West Texas Utilities Company	13369	Depreciation, Payroll, Pension, OPEB, Cash Working Capital, Fuel Inventory, Cost Allocation
West Texas Utilities Company	22354	Depreciation
RAILROAD COMMISSION OF TEXAS		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Atmos Energy Corporation	9530	Gas Cost, Gas Purchases, Price Mitigation, Rate Case Expense
Atmos Energy Corporation	9670	CWC, Depreciation, Expenses, Shared Services, Taxes Other Than FIT, Excess Return
Atmos Energy Corporation	9695	Rate Case Expense
Atmos Energy Corporation	9762	Depreciation, O&M Expense
Atmos Energy Corporation	9732	Rate Case Expense
Atmos Energy Corporation	9869	Revenue Requirements
Atmos Energy Corporation	10041	Mass Property Life, Net Salvage
Atmos Energy Corporation	10170	Depreciation, Mass Property Life, Net Salvage
Atmos Pipeline-Texas	10000	Rate Base, Depreciation Life and Net Salvage, Incentive Compensation, Merit Increase, Outside Director Retirement Costs, SEBP
CenterPoint Energy Entex – City of Tyler	9364	Capital Investment, Affiliates
CenterPoint Energy Entex – Gulf Coast Division	9791	Rate Base, Cost Allocation, Affiliate Expenses, Depreciation Net Salvage, Call Center, Litigation, Uncollectibles, Post Test Year Adjustments

CenterPoint Energy Entex – City of Houston	9902	CWC, Plant Adjustments, Depreciation, Payroll, Pensions, Cost Allocation
CenterPoint Energy Entex – South Texas Division	10038	CWC, Incentive Compensation, Payroll, Depreciation
CenterPoint Energy – Beaumont/East Texas	10182	Rate Base, Expense, Incentive Compensation, Pension, Payroll, Injuries & Damages
CenterPoint Energy – Texas Coast Division	10007	Cost of Service Adjustment, CWC, ADIT, Incentive Compensation, Pension, Meter Reading, Customer Records and Collection, Investor Relations/Investor Services
CenterPoint Energy – Texas Coast Division	10097	Pension, Severance Expense
Energas Company	5793	Depreciation
Energas Company v. Westar Transmissions Company	5168 & 4892 Cons.	Cost of Service, Refunds, Contracts, Depreciation
Energas Company	8205	Cost of Service, Rate Base, Depreciation, Affiliate Transactions, Sale/Leaseback, Losses, Income Taxes
Energas Company	9002-9135	Depreciation, Pension, Cash Working Capital, OPEB, Rate Design
Lone Star Gas Company	8664	Cash Working Capital, Depreciation Expense, Gain on Sale of Plant, OPEB, Rate Case Expenses
Rio Grande Valley Gas Company	7604	Depreciation
Southern Union Gas Company	2738, 2958, 3002, 3018, 3019 Cons.	Cost of Service, Rate Design, Depreciation
Southern Union Gas Company	6968 Interim & Cons.	Affiliate Transactions, Rate Base, Income Taxes, Revenues, Cost of Service, Conservation, Depreciation
Southern Union Gas Company	8033 Consolidated	Acquisition Adjustment, Depreciation, Excess Reserve, Distribution Plant, Cost of Gas Clause, Rate Case Expenses
Southern Union Gas Company	8878	Depreciation, Cash Working Capital, Gain on Sale of Building, Rate Case Expenses, Rate Design
Texas Gas Service Company	9988 & 9992 Cons.	Cash Working Capital, Post Test Year Plant, ADFIT, Excess Reserve, Depreciation Expense, Amortization of General Plant, Corporate and Division Expenses, Incentive Compensation, Hotel and Meals Expense, Pipeline Integrity Costs

TXU Gas Distribution	9145-9147	Depreciation, Cash Working Capital, Revenues, Gain on Sale of Assets, Clearing Accounts, Over-Recovery of Clearing Accounts, SFAS 106, Wages and Salaries, Merger Costs, Intra System Allocation, Zero Intercept, Customer Weighting Factor, Rate Design
TXU Gas Distribution	9400	Depreciation, Net Salvage, Cash Working Capital, Affiliate Transactions, Software Amortization, Securitization, O&M Expenses, Safety Compliance
TXU Lone Star Pipeline	8976	Depreciation, Net Salvage, Cash Working Capital, ALG vs. ELG
Westar Transmissions Company	5787	Depreciation, Rate Base, Cost of Service, Rate Design, Contract Issues, Revenues, Losses, Income Taxes
TEXAS WATER COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
City of Harlingen-Certificate for Convenience & Necessity	8480C/8485C/851 2C	Rate Impact for CCN
City of Round Rock	8599/8600M	Rate Discrimination, Cost of Service
Devers Canal System	8388-M	Affiliate Transactions, O&M Expense, Return, Allocation, Acquisition Adjustment, Retroactive Ratemaking, Rate Case Expenses, Depreciation
Devers Canal System	30102-M	Cost of Service, Rate Base, Ratemaking Principles, Affiliate Transactions
Southern Utilities Company	7371-R	Affiliate Transactions, Cost of Service
Scenic Oaks Water Supply Corporation	8097-G	Affiliate Transactions, Cost of Service, Rate base, Cost of Capital, Rate Design, Depreciation
Sharyland Water Supply vs. United Irrigation District	8293-M	Rate Discrimination, Cost of Service, Rate Case Expenses
Southern Water Corporation	2008-1811-UCR	Cost of Service
Travis County Water Control & Improv. District No. 20		Cost of Service
EL PASO PUBLIC UTILITY REGULATION BOARD		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
Southern Union Gas Company	1991	Depreciation, Calculation Procedure
Southern Union Gas Company	1997	Depreciation, Calculation Procedure
Southern Union Gas Company	GUD 8878 – 1998	Depreciation, Cash Working Capital, Rate Design, Rate Case Expenses
Texas Gas Services Company	2007	Revenue Requirements
Texas Gas Services Company	2011	Revenue Requirements
UTAH		

UTAH PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
PacifiCorp	98-2035-03	Production Plant Net Salvage, Production Life Span, Interim Additions, Mass Property, Depreciation
Questar	05-057-T01	Conservation Enabling Tariff Adjustment Option and Accounting Orders
Rocky Mountain Power	07-035-13	Depreciation
Rocky Mountain Power	13-035-02	Depreciation, Interim Additions, Production Plant Life Spans, Interim Retirements, Net Salvage, Mass Property Life
WYOMING		
WYOMING PUBLIC SERVICE COMMISSION		
<u>JURISDICTION / COMPANY</u>	<u>DOCKET NO.</u>	<u>TESTIMONY TOPIC</u>
PacifiCorp	20000-ER-00-162	Rate Parity

<u>Bate Stamp/ PDF Page #</u>	<u>Description</u>
2	Docket No. 110131-EI, F.A.C. Order No. PSC-12-0175-PAA-EI, issued April 3, 2012, at page 1.
3-7	Docket No. 080317-EI, PSC Order No. 09-0283-FOF-EI at pages 11, 12, 73, and 74.
8-9	1996 edition of <i>Public Utility Depreciation Practices</i> at p. 314.
10-11	FERC Uniform System of Accounts 18 CFR Part 101 at Definition 4.
12-55	Responses to OPC's Third Set of Interrogatories, Nos. 20 electronic file, 22, 23.
56-89	Responses to OPC's Ninth Set of Interrogatories, Nos. 128, 130.
90	FERC Order No. 618 at page 1.
91	USOA General Instruction 22 Depreciation Accounting (a) Method.
92-100	MFR Schedules B-7 through B-19, pages 10, 20, and 30 of 30.
101-102	Docket No. 120015-EI, Direct Testimony of Marlene Santos at page 14.

000001

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of 2011
depreciation study and annual dismantlement
accrual amounts by Tampa Electric Company.

DOCKET NO. 110131-EI
ORDER NO. PSC-12-0175-PAA-EI
ISSUED: April 3, 2012

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman
LISA POLAK EDGAR
ART GRAHAM
EDUARDO E. BALBIS
JULIE I. BROWN

NOTICE OF PROPOSED AGENCY ACTION
ORDER APPROVING DEPRECIATION RATES AND
DISMANTLEMENT ACCRUALS FOR 2011

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

BACKGROUND

Rule 25-6.0436(8)(a) and 25-6.04364(3), F.A.C., require investor-owned utilities to file a comprehensive depreciation study and site-specific dismantlement study for each fossil-fueled generating site at least once every four years from the submission date of the previously filed study. On April 27, 2011, Tampa Electric Company (Tampa Electric or Company) filed its regular depreciation and dismantlement studies in compliance with this rule. We have jurisdiction pursuant to Sections 350.115 and 366.05, Florida Statutes (F.S.).

DECISION

A review of the Company's plans and activities indicates a need for revision to the currently prescribed depreciation rates and provision for dismantlement. Tampa Electric's last comprehensive depreciation study was filed on April 27, 2007. By Order No. PSC-08-0014-PAA-EI,¹ we approved revised depreciation rates and provision for dismantlement, effective

¹ Order No. PSC-08-0014-PAA-EI, issued January 4, 2008, in Docket No. 070284-EI, In re: Petition for approval of 2007 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa Electric Company.	DOCKET NO. 080317-EI ORDER NO. PSC-09-0283-FOF-EI ISSUED: April 30, 2009
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The following Commissioners participated in the disposition of this matter:

MATTHEW M. CARTER II, Chairman
LISA POLAK EDGAR
KATRINA J. McMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP

APPEARANCES:

LEE L. WILLIS, JAMES D. BEASLEY, KENNETH R. HART, and J. JEFFRY WAHLEN, ESQUIRES, Ausley & McMullen, Post Office Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company (TECO)

PATTY CHRISTENSEN, ESQUIRE, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee Florida 32399-1400
On behalf of the Office of Public Counsel (OPC)

CECILIA BRADLEY, ESQUIRE, Office of the Attorney General, The Capitol, PL-01, Tallahassee, Florida 32399-1050
On behalf of the Citizens of Florida (OAG)

MICHAEL B. TWOMEY, ESQUIRE, P.O. Box 5256, Tallahassee, Florida 32314-5256
On behalf of AARP

JON MOYLE, JR. and VICKI GORDON KAUFMAN, ESQUIRES, Keefe Anchors Gordon & Moyle, P.A., 118 North Gadsden Street, Tallahassee, Florida 32312 and JOHN W. MCWHIRTER, JR., ESQUIRE, P.O. Box 3350, Tampa, Florida 33601-3350
On behalf of the Florida Industrial Power Users Group (FIPUG)

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES, Young van Assenderp, P.A., 225 South Adams Street, Suite 200, Tallahassee, Florida 32301
On behalf of the Florida Retail Federation (FRF)

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of its internally budgeted projections 10 months out of 12. Thus, some 20 months of data were over-projected through September 2008.

We do not agree with witness Chronister's argument that the Company will "catch up" as a basis to ignore witness Larkin's adjustment. Witness Chronister admitted that even where there were several months in which the projections were almost equal to the actual plant balances, the thirteen-month average will not be the same. Since the thirteen-month average is the number used for ratemaking, we find that the chronic short-fall in the Company's projections are relevant. Further, we do not believe that TECO will "catch up" its plant construction in 2009.

However, we do agree with TECO that a number of calculation errors were made by witness Larkin. Two areas are noted: first, witness Larkin did not adjust for amounts that were removed for the ECRC and the ECCR. Second, witness Larkin used the amount of difference divided by the actual balance, resulting in an overstatement, while he should have performed that calculation using the difference amount divided by the projected balance.

Witness Chronister provided the corrected numbers, even though he did not agree with the overall adjustment. Those figures are a \$35,671,000 reduction to plant in service, a \$1,248,485 reduction in depreciation expense and a corresponding accumulated reserve offset in the amount of \$1,248,485. We find that these figures shall be accepted based on the record evidence, and TECO's projected level of plant in service shall be reduced by \$35,671,000 to reflect over-projections in the amounts. Corresponding reductions shall be made to accumulated depreciation and depreciation expense in the amount of \$1,248,485.

Increase in Plant in Service for Customer Information System

Witness Chronister testified that \$2,792,000 should be included for modifications to update the customer information system (CIS) that are needed to implement the rate changes requested in this docket. He asserted that these costs should be amortized over five years. He testified that the jurisdictional net operating income adjustment made by the Company in its MFRs is an increase to amortization expense of \$342,000, and the jurisdictional rate base adjustment is an increase of \$2,445,000.

Witness Chronister argued that the CIS modifications are necessary because of the many substantial design changes in the customer rate schedules. He testified that:

. . . the CIS and its sub-systems must be programmed in advance to ensure accurate billings upon Commission approval of the company's proposed rate design in April 2009. The modifications include, but are not limited to: inverted energy rates for residential customers, demand rate changes, new service charges, new lighting schedules, and changes to interruptible customer rate schedules.

Witness Chronister explained that, "the project needed to be properly scoped, resources secured, requirements identified and outlined, changes programmed and tested, and Customer

Service Professionals and other company team members trained.” He asserted that the changes are extensive and will require an estimated 40,000 hours of resources. He noted that the modifications are dependent on our approval in April 2009 in this docket.

Witness Chronister stated that the CIS modifications are not the types of changes that TECO would routinely make. He explained that the cost is due solely to changes proposed in this proceeding and is appropriately recovered as a cost of service. He testified that it is appropriate for ratepayers to pay the cost of CIS modifications, even if not all of the requested rate changes are approved. Witness Chronister also stated that the project must be viewed comprehensively, and certain rate changes that we may not approve does not impact the overall necessity to modify the CIS system.

OPC witness Larkin argued that none of the items requested by TECO are unusual changes to a CIS system. He included in his testimony documentation provided by TECO outlining the program costs, which he noted are general in nature, without any specifics. He testified that the rate changes that necessitate the CIS upgrades may never be approved. He stated that there is neither a cost benefit analysis provided nor is there any detailed calculation of how the proposed dollars would be used. He asserted that any costs that may be incurred, would be incurred in the normal course of business in any year base rates or fuel rate changes are made and do not justify separate adjustment. Witness Larkin recommended that the Company's request for an increase in rate base of \$2,445,000 depreciation expenses be decreased by \$558,000.

We concur with TECO that the rate structure changes requested, in particular those for conservation, billing on demand, and the combining of three rate classes, are major changes to the rate structure. This is not a simple matter of changing a factor or a dollar figure, as would occur in the various clause proceedings noted by OPC. Rather, the CIS upgrade accommodates major structural changes in the rates.

We agree with OPC that the rate restructuring requested by TECO may not be approved. However, we also agree with TECO that if the Company waits for a decision before beginning to make the changes, it will not be possible to complete them before the rates go into effect. The modifications to the CIS system are necessary costs of doing business for TECO and should be included in the test year. It should also be noted that the costs included by TECO in its MFRs are slightly lower than the Company-approved program scope approval that TECO submitted in response to discovery.

For all of these reasons, we find that the cost of the CIS upgrade associated with rate case modifications is appropriate, and no adjustment is necessary.

Requested Level of Plant in Service

We find that TECO's requested level of plant in service in the amount of \$5,483,474,000 for the 2009 projected test year is not appropriate. The appropriate 13-month average of Plant in Service for the 2009 projected test year is \$5,268,158,000. (See Schedule 1)

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O&M expenses. He then compared this to 54 outage weeks at a projected cost of \$20.2 million for the test year. He testified that the projected increase can be attributed to the high number of outage weeks at Big Bend and that the test year should be representative of normal circumstances.

Witness Pollock recommended that Test Year O&M expenses be adjusted to reflect normal maintenance outage levels in terms of costs. Specifically, TECO's outage-related expenses over the period 2003 - 2009 averaged \$12.2 million per year. Thus, witness Pollock recommends that TECO should be allowed \$12.2 million for planned outages during the test year and TECO's proposed expense should be reduced by \$8 million.

Company witness Hornick testified that witness Pollock's analysis does not adjust historical expenses for known escalations. Also, his simple averaging approach focused only on planned outage expense and ignored forced outage and routine (non-outage) maintenance expense. It is not appropriate to single out and reduce one category of maintenance expense without evaluating overall maintenance impacts. Witness Hornick pointed out that the planned outage weeks for 2008 was 48.5, and not 43 weeks as used by witness Pollock.

Witness Hornick stated that it is true that since 2007, TECO has been installing SCRs on all four Big Bend units. This work will be complete in April 2010. The number of outage weeks per year will range from 45 to 54 weeks, and will average 48.4 weeks. According to witness Hornick, it is true that the planned outage duration for 2009 is greater than that for 2008, 2010, and 2011, but it is not unreasonable.

We find that the record evidence demonstrates that the planned outage expense is higher in the test year than in either the historical or future periods. Based on the data presented by TECO, the 2009 planned outages are approximately 5.6 weeks higher in the test year than the average of 2008 - 2011. The average dollar amount per week for outage expense for this same period is \$333,000. This indicates a decrease of \$1.44 million (\$1.5 million system) for the test year. This adjustment was made under Generation Maintenance Expense. Thus, no further adjustment shall be made relative to this issue.

Amortization of CIS Costs Associated with Required Rate Case Modifications

CIS costs are those associated with modifications to update the customer information system that are needed to implement the rate changes requested in this docket. We previously approved the costs to upgrade the CIS system as appropriate. Once the amount to be included in Plant in Service is determined, if any, it is necessary to determine the amortization period over which to recover the costs.

TECO witness Chronister stated that the costs to upgrade the CIS system should be amortized over five years. The intervenors focused on whether to include the upgrade costs in Plant in Service. The amortization period was un rebutted.

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We find that the record evidence supports TECO's proposed five-year amortization period. Accordingly, the adjustment for CIS modifications associated with rate case modifications are appropriate and shall be approved.

Annualization of Five Simple Cycle Combustion Turbine Units

As more fully discussed under Pro Forma Adjustments, we concur with OPC's position that the Company's pro forma adjustments to annualize the five simple CTs as if they were in service on January 1, 2009, violates the principle of matching revenue, expenses, and rate base for a projected test year. We reject the Company's position for the same reasons.

We find that O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes should be decreased by \$212,000, \$1,391,000, and \$2,226,000, respectively, for the May units. Our jurisdictional adjustments to O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$658,000 \$4,034,000, and \$3,227,000, respectively, for the September units.

As discussed above, TECO's pro forma adjustments for all 5 CTs shall be eliminated. The total jurisdictional adjustments for O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$870,000 \$5,425,000, and \$5,453,000, respectively, for all 5 combustion turbine units. The total approved adjustment to Net Operating Income before the impact of income taxes is a decrease of \$11,748,000. The impacts to Rate Base of these adjustments are also discussed under Pro Forma Adjustments.

Annualization of Rail Facilities

As more fully discussed under Pro Forma Adjustment Related to Big Bend, we concur with OPC's position that the Company's proposed adjustment to annualize the effects of the Big Bend Rail Project should be rejected entirely because it violates the principle of matching revenue, expenses, and rate base for the projected test year. The jurisdictional adjustments to Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$906,000 and \$1,039,000, respectively. However, as noted above, we approve a step increase for the Big Bend Rail Project.

Test Year Depreciation Expense

TECO witness Chronister testified that the depreciation expense in the filing reflects the rates approved in the Company's 2007 Depreciation Study.²⁹ We have reviewed the Company's filing and find that the record evidence demonstrates that the correct depreciation rates were used. Therefore, no adjustments are necessary.

²⁹ Order No. PSC-08-0014-PAA-EI, issued January 4, 2008, in Docket No. 070284-EI, In Re: Petition for approval of 2007 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company.

Public Utility Depreciation Practices

August 1996



Compiled and Edited by
Staff Subcommittee on Depreciation of
The NARUC Finance and Technology Committee
of the
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Acquisition Cost

The price paid for material, supplies, and plant. The acquisition cost will be the same as original cost or book cost for materials, supplies, and plant purchased new. However, if operating plant is purchased, the acquisition cost may differ from the original cost of the plant.

Activity Year

Usually refers to the accounting data for a particular calendar year or other designated accounting period. For example, the 1995 activity year retirement would refer to the total retirements occurring (from all existing vintages) during 1995.

Actuarial Analysis

The translation of mortality data into statistics or charts displaying the relationships among age, retirements, realized life, unrealized life, life expectancy, and indicated average life. It can also refer to the body of age-dependent statistical procedures used to study mortality data.....

Additions

See **Gross Additions**.

Age

The length of time, in years, the survivors of a vintage have been in service. This may be stated as (1) age at a particular location, or (2) age since originally placed in service without regard to location. The first would be "location life" age and the second would be "cradle-to-grave" age. Because it is assumed that plant is added evenly throughout the year (or on the average, all at midyear), age as of the end of a calendar year will normally be 0.5, 1.5, 2.5, ..., rather than 1.0, 2.0, 3.0, ... See **Age Interval**.

Aged Data

A collection of property data for which the dates of placements, retirements, transfers, and other actions are known.

Age Distribution of Plant

The surviving investment, in units or dollars, by year of placement (vintage year).

Age Interval

Age interval is measured from the beginning of one period of observation (usually a year) to the beginning of the next consecutive period. See **Half-Year Convention**.

Amortization

The process of allocating a fixed amount, such as the total cost of an asset, to an expense account over future accounting periods.

Annuity Rate

See **Sinking Fund**.

As of October 9, 2012, the e-CFR resides at a new URL.
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Title 18: Conservation of Power and Water Resources

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

AUTHORITY: 16 U.S.C. 791a-825r, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352, 7651-7651o.

SOURCE: Order 218, 25 FR 5014, June 7, 1960.

EDITORIAL NOTE: FOR FEDERAL REGISTER citations affecting part 101, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

EFFECTIVE DATE NOTE: At 58 FR 18004-18006, Apr. 7, 1993, part 101 was amended by redesignating Definitions 30 through 38 as 31 through 39 and adding new Definition 30; adding paragraph 21 under the General Instructions; adding Accounts 158.1, 158.2, 182.3, and 254 under Balance Sheet Accounts; adding Accounts 407.3, 407.4, 411.8, and 411.9 under Income Accounts; and adding Account 509 under Operation and Maintenance Expense Accounts. The added text contains information collection and recordkeeping requirements and will not become effective until approval has been given by the Office of Management and Budget.

NOTE: Order 141, 12 FR 8503, Dec. 19, 1947, provides in part as follows:

Prescribing a system of accounts for public utilities and licensees under the Federal Power Act. The Federal Power Commission acting pursuant to authority granted by the Federal Power Act, particularly sections 301(a), 304(a), and 309, and paragraph (13) of section 3, section 4(b) thereof, and finding such action necessary and appropriate for carrying out the provisions of said act, hereby adopts the accompanying system of accounts entitled "Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act," and the rules and regulations contained therein; and *It is hereby ordered:*

(a) That said system of accounts and said rules and regulations contained therein be and the same are hereby prescribed and promulgated as the system of accounts and rules and regulations of the Commission to be kept and observed by public utilities subject to the jurisdiction of the Commission and by licensees holding licenses issued by the Commission, to the extent and in the manner set forth therein;

(b) That said system of accounts and rules and regulations therein contained shall, as to all public utilities now subject to the jurisdiction of the Commission and as to all present licensees, become effective on January 1, 1937, and as to public utilities and licensees which may hereafter become subject to the jurisdiction of the Commission, they shall become effective as of the date when such public utility becomes subject to the jurisdiction of the Commission or on the effective date of the license;

(c) That a copy of said system of accounts and rules and regulation contained therein be forthwith served upon each public utility subject to the jurisdiction of the Commission, and each licensee or permittee holding a license or permit from the Commission.

This system of accounts supersedes the system of accounts prescribed for licensees under the Federal Water Power Act; and Order No. 13, entered November 20, 1922, prescribing said system of accounts, was rescinded effective January 1, 1937.

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Applicability of system of accounts. This system of accounts is applicable in principle to all licensees subject to the Commission's accounting requirements under the Federal Power Act, and to all public utilities subject to the provisions of the Federal Power Act. The Commission reserves the right, however, under the provisions of section 301(a) of the Federal Power Act to classify such licensees and public utilities and to prescribe a system of classification of accounts to be kept by and which will be convenient for and meet the requirements of each class.

This system of accounts is applicable to public utilities, as defined in this part, and to licensees engaged in the generation and sale of electric energy for ultimate distribution to the public.

This system of accounts shall also apply to agencies of the United States engaged in the generation and sale of electric energy for ultimate distribution to the public, so far as may be practicable, in accordance with applicable statutes.

In accordance with the requirements of section 3 of the Act (49 Stat. 839; 16 U.S.C. 796(13)), the "classification of investment in road and equipment of steam roads, issue of 1914, Interstate Commerce Commission", is published and promulgated as a part of the accounting rules and regulations of the Commission, and a copy thereof appears as part 103 of this chapter. Irrespective of any rules and regulations contained in this system of accounts, the cost of original projects licensed under the Act, and also the cost of additions thereto and betterments thereof, shall be determined under the rules and principles as defined and interpreted in said classification of the Interstate Commerce Commission so far as applicable.

CROSS REFERENCES: For application of uniform system of accounts to Class C and D public utilities and licensees, see part 104 of this chapter. For statements and reports, see part 141 of this chapter.

Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act

Definitions

When used in this system of accounts:

1. *Accounts* means the accounts prescribed in this system of accounts.
2. *Actually issued*, as applied to securities issued or assumed by the utility, means those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.
3. *Actually outstanding*, as applied to securities issued or assumed by the utility, means those which have been actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by trustees shall be considered as actually outstanding.
4. *Amortization* means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In re: Tampa Electric Company's)
Petition for an Increase in Base)
Rates and Miscellaneous Service)
Charges.)

DOCKET NO. 130040-EI
FILED: MAY 16, 2013

TAMPA ELECTRIC COMPANY'S
ANSWERS TO THIRD SET OF INTERROGATORIES (NOS. 20-30)
OF THE
OFFICE OF PUBLIC COUNSEL

Tampa Electric files its Answers to Interrogatories (Nos. 20 - 30)
propounded and served on April 16, 2013, by the Office of Public Counsel.

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 20
PAGE 1 OF 2
FILED: MAY 16, 2013**

20. [Account 303] - Please identify each separate software system set forth in Account 303 - General Plant Intangible Software. For each software system identified, further provide a detailed narrative description of its function and entity that developed the software. The information should be provided on electronic medium in Excel readable format.

A. See electronic response posted to Tampa Electric's External SharePoint Site.

This site, including any attachment(s) hereto, is intended for use only by the authorized addressee(s) and may contain legally privileged and/or confidential information. If you are not the authorized participant, then you are hereby notified that any dissemination, distribution, or copying of confidential the information on this site and/or any attachment(s) hereto is strictly prohibited.

<https://extranet.tecoenergy.com/sites/Regulatory/fpsc/RC2013/SitePages/Home.aspx>

RETIREMENTS 2013

Description	Long Description	Asset Id	In Service Year	Eng In Service Year
CIS MODERNIZATION	CIS MODERNIZATION-PHASE 1	24012398	12/1/2007	12/1/2007
CIS MODERNIZATION	CIS MODERNIZATION - PHASE 1	24012397	12/1/2007	12/1/2007
LAPTOP SECURITY, E	LAPTOP SECURITY, ENCRYPTION, ; SOFTWARE	192343	12/1/2007	12/1/2007
IVR Impresario	IVR Impresario (Agent Desktop) Replacement	24676268	3/1/2008	3/1/2008
VERNIT SOFTWARE ;	PURCHASE AND INSTALL NEW CALL MONITOI	25474434	3/1/2008	3/1/2008
NERC	NERC	24675294	6/1/2008	6/1/2008
MICROSOFT ENTERP	MICROSOFT ENTERPRISE AGREEMENT	24675254	6/1/2008	6/1/2008
SERVICE CTR CATAL	SERVICE CTR CATALOG (INFO ACCESS)	24675259	8/1/2008	8/1/2008

RETIREMENTS 2014

Description	Long Description	Asset Id	In Service Year	Eng In Service Year
Amortizable Equipment	Additional charges for resource planning data ware	25857092	12/1/2008	12/1/2008
Amortizable Equipment	Amortizable Equipment	26933938	12/1/2008	12/1/2008
Davies Software	Davies Consulting, Inc. Tree-Trimming Model (TTI	25059542	12/1/2008	12/1/2008
Meter Operations Auto	OMS Cad Dispatcher Licenses	25059623	12/1/2008	12/1/2008
Work Order Addition	Amortizable Equipment	24917434	12/1/2008	12/1/2008
BIZTALK	BIZTALK	25045789	12/1/2008	12/1/2008
IntelliPlant Carry Over	IntelliPlant Carry Over to PowerPlant	25167088	1/1/2009	1/1/2009
PowerPlant 10.1	PowerPlant 10.1	25167079	1/1/2009	1/1/2009
LANDESK PATCH MAI	LANDESK PATCH MANAGER SYSTEM	24896898	3/1/2009	3/1/2009
HIS UPGRADE - ECC	Amortizable Equipment	25378321	3/1/2009	3/1/2009
HIS UPGRADE - ECC	Amortizable Equipment	25378266	3/1/2009	3/1/2009
GIS - SOFTWARE	GIS IMPLEMENTATION PROJECT FOR ENERG	25957932	3/1/2009	4/1/2009
Work Order Addition	EMS UPGRADE / SOFTWARE	25957940	6/1/2009	6/1/2009
MOBILE DATA TERMI	GTECH MOBILEVIEWER SOFTWARE	25519245	6/1/2009	6/1/2009
Amortizable Equipment	PBX network software upgrade	27860025	7/1/2009	7/1/2009
VERINT MONITORING	VERINT MONITORING SYSTEM	25519192	7/1/2009	7/1/2009
IVR UPGRADE - SOF	IVR UPGRADE - CUSTOMER SERVICE UPGRAI	25856976	7/1/2009	7/1/2009

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Beginning Value	Ending Reserve	Month	Year	Vintage	Amount
418455.89	352698.71		12	2007	200712 (418,456)
17596.18	14831.05		12	2007	200712 (17,596)
288256.28	257194.59		12	2007	200712 (288,256)
172208.59	152117.58		3	2008	200803 (172,209)
308714.83	277843.36		3	2008	200803 (308,715)
496.64	422.17		6	2008	200806 (497)
1953578	1660541.29		6	2008	200806 (1,953,578)
279653.2	228383.46		8	2008	200808 (279,653)

Beginning Value	Ending Reserve	Month	Year	Vintage	Amount
369133.8	276850.35		12	2008	200812 (369,134)
1064347.66	691826		12	2008	200812 (1,064,348)
222859.88	167144.86		12	2008	200812 (222,860)
70689.37	53017.05		12	2008	200812 (70,689)
749229.94	561922.47		12	2008	200812 (749,230)
210243.97	157683		12	2008	200812 (210,244)
377686.35	276969.95		1	2009	200901 (377,686)
1157529.8	848449.86		1	2009	200901 (1,157,530)
97359.08	68151.3		3	2009	200903 (97,359)
166905.76	116833.99		3	2009	200903 (166,906)
500047.69	350033.44		3	2009	200903 (500,048)
8611922.94	5884814.03		4	2009	200904 (8,611,923)
4682174.27	3043413.29		6	2009	200906 (4,682,174)
45860.48	29809.27		6	2009	200906 (45,860)
26500.04	16783.38		7	2009	200907 (26,500)
159963.77	101310.34		7	2009	200907 (159,964)
1658717.57	1050521.12		7	2009	200907 (1,658,718)

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accum_qty	accum_cost	allo_res	month	description
0	-	0	12/1/2012 0:00	Tampa Electric
1	450,203	315996.3671	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
1	123,980	57994.88374	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
2	-	0	12/1/2012 0:00	Tampa Electric
1	6,125,556	1904221.102	12/1/2012 0:00	Tampa Electric
1	279,653	232881.0373	12/1/2012 0:00	Tampa Electric
1	308,715	257082.0925	12/1/2012 0:00	Tampa Electric
1	7,630	3569.237178	12/1/2012 0:00	Tampa Electric
1	194,876	60579.97736	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	74,351	9417.431492	12/1/2012 0:00	Tampa Electric
1	210,244	175080.542	12/1/2012 0:00	Tampa Electric
1	58,173	18084.00929	12/1/2012 0:00	Tampa Electric
1	286,173	88961.17251	12/1/2012 0:00	Tampa Electric
0	11,014	3423.770852	12/1/2012 0:00	Tampa Electric
1	8,611,923	6044683.823	12/1/2012 0:00	Tampa Electric
1	197,631	92447.22837	12/1/2012 0:00	Tampa Electric
1	2,878,918	2020704.315	12/1/2012 0:00	Tampa Electric
1	749,230	623920.7905	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
1	1,658,718	1164249.069	12/1/2012 0:00	Tampa Electric
1	144,971	101754.5224	12/1/2012 0:00	Tampa Electric
1	418,456	379915.0355	12/1/2012 0:00	Tampa Electric
1	17,596	15975.52695	12/1/2012 0:00	Tampa Electric
1	1,269,979	394791.9009	12/1/2012 0:00	Tampa Electric
1	1,953,578	1626840.927	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
1	114,033	103530.2336	12/1/2012 0:00	Tampa Electric
1	97,359	68336.05688	12/1/2012 0:00	Tampa Electric
1	2,300,758	715225.1898	12/1/2012 0:00	Tampa Electric
1	288,256	261707.1416	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
1	116,292	81625.25034	12/1/2012 0:00	Tampa Electric
1	106,764	74937.35007	12/1/2012 0:00	Tampa Electric
1	57,655	26969.62333	12/1/2012 0:00	Tampa Electric
1	286,030	88916.63488	12/1/2012 0:00	Tampa Electric
1	80,759	37777.19604	12/1/2012 0:00	Tampa Electric
1	121,489	85273.04472	12/1/2012 0:00	Tampa Electric
1	159,964	112278.1079	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
0	-	0	12/1/2012 0:00	Tampa Electric
1	319,561	149483.7011	12/1/2012 0:00	Tampa Electric

000018

1	87,569	27222.09765	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
10	-	0	12/1/2012 0:00 Tampa Electric
2	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
4	180,183	84285.54649	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
2	597,381	185704.8661	12/1/2012 0:00 Tampa Electric
13	33,632	15732.14423	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	231,587	29333.25921	12/1/2012 0:00 Tampa Electric
8	(6,496)	-2019.48169	12/1/2012 0:00 Tampa Electric
9	609,939	77255.92857	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	71,357	9038.247861	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
2	39,166	18320.84925	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
7	821	255.2201732	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
4	177,238	55097.08021	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
13	98,436	30600.31434	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	172,256	21818.27402	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
11	248,556	77267.24841	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	222,339	69117.34707	12/1/2012 0:00 Tampa Electric
1	1,531,026	475942.4128	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	51,949	6579.91205	12/1/2012 0:00 Tampa Electric
2	193,331	60099.88366	12/1/2012 0:00 Tampa Electric
2	314,140	39789.59992	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric

0	427,393	54134.33502	12/1/2012 0:00 Tampa Electric
2	14,075	1782.709104	12/1/2012 0:00 Tampa Electric
5	1,622,126	202672.9507	12/1/2012 0:00 Tampa Electric
0	31,345	1326.910332	12/1/2012 0:00 Tampa Electric
0	35,625	1508.093175	12/1/2012 0:00 Tampa Electric
0	121,253	5132.925188	12/1/2012 0:00 Tampa Electric
0	786,747	33304.92017	12/1/2012 0:00 Tampa Electric
0	43,969	1861.314631	12/1/2012 0:00 Tampa Electric
3	4,911,289	207906.8567	12/1/2012 0:00 Tampa Electric
3	(137,072)	-5802.601952	12/1/2012 0:00 Tampa Electric
3	7,070,267	299301.6485	12/1/2012 0:00 Tampa Electric
0	91,020	3853.091069	12/1/2012 0:00 Tampa Electric
0	98,715	4178.857821	12/1/2012 0:00 Tampa Electric
0	695,082	29424.51706	12/1/2012 0:00 Tampa Electric
0	13,332	564.3760901	12/1/2012 0:00 Tampa Electric
0	1,901	80.48920812	12/1/2012 0:00 Tampa Electric
0	853,150	36115.92034	12/1/2012 0:00 Tampa Electric
0	13,334	564.460755	12/1/2012 0:00 Tampa Electric
0	14,272	604.1571539	12/1/2012 0:00 Tampa Electric
0	6,869	290.7747572	12/1/2012 0:00 Tampa Electric
0	169,737	7185.386871	12/1/2012 0:00 Tampa Electric
0	31,344	1326.867999	12/1/2012 0:00 Tampa Electric
0	63,827	2701.943758	12/1/2012 0:00 Tampa Electric
0	65,025	2752.652095	12/1/2012 0:00 Tampa Electric
1	500,048	350982.0285	12/1/2012 0:00 Tampa Electric
1	166,906	117150.6706	12/1/2012 0:00 Tampa Electric
1	132,969	41335.31315	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	377,686	265096.9576	12/1/2012 0:00 Tampa Electric
1	191,089	89386.98475	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	1,157,530	812466.8214	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	377,024	47754.58281	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
3	342,716	43409.04445	12/1/2012 0:00 Tampa Electric
1	7,214	913.7382252	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
2	310,947	39385.12952	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	125,222	58575.87764	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric

0	-	0	12/1/2012 0:00 Tampa Electric
1	2,294	1610.341483	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	4,682,174	3286404.589	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	1,064,348	886334.8859	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	172,209	143406.6017	12/1/2012 0:00 Tampa Electric
1	497	413.576667	12/1/2012 0:00 Tampa Electric
0	26,500	18600.30149	12/1/2012 0:00 Tampa Electric
1	222,860	185586.4336	12/1/2012 0:00 Tampa Electric
1	70,689	58866.53116	12/1/2012 0:00 Tampa Electric
1	45,860	32189.33838	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
14	565,715	175861.1297	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
0	-	0	12/1/2012 0:00 Tampa Electric
1	51,009	6460.942421	12/1/2012 0:00 Tampa Electric
1	369,134	307395.9542	12/1/2012 0:00 Tampa Electric

property_unit	asset_id	description
Amortizable Equipment: AMT	201271	Software
Amortizable Equipment: AMT	26096240	CYBER SECURITY CONTROLS NERC
Amortizable Equipment: AMT	198411	Software
Amortizable Equipment: AMT	197284	Software
Amortizable Equipment: AMT	201074	Software
Amortizable Equipment: AMT	195309	Software
Amortizable Equipment: AMT	195342	Software
Amortizable Equipment: AMT	196579	Software
Amortizable Equipment: AMT	192966	Software
Amortizable General Plant: GEN	27001472	INSTANTANEOUS RELAY BREAKER PROJECT
Non-unitized:	26503527	Requested by Brett EdmarkAnita Colvin project contactInterfac
Non-unitized:	25026828	Fleet Srvcs Fuel Mgmt Systm-Softwar
Amortizable Equipment: AMT	27502695	OMS SOFTWARE UPGRADE
Amortizable Equipment: AMT	24675259	SERVICE CTR CATALOG (INFO ACCESS)
Amortizable Equipment: AMT	25474434	PURCHASE AND INSTALL NEW CALL MONITORING SYSTE
Amortizable Equipment: AMT	26836365	Amortizable Equipment
Amortizable Equipment: AMT	29207425	SOFTWARE - RESIDENTAIL REVENUE 165 FOR.RATE 365
Amortizable Equipment: AMT	195343	Software
Amortizable Equipment: AMT	27635995	Amortizable Equipment
Amortizable Equipment: AMT	27809776	Locate tckt reduction software
Amortizable Equipment: AMT	25045789	BIZTALK
Amortizable Equipment: AMT	28041888	Amortizable Equipment
Amortizable Equipment: AMT	27420962	IRM DESKTOP OPTIMIZER
Amortizable Equipment: AMT	27809870	Amortizable Equipment
Amortizable Equipment: AMT	25957932	GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY
Amortizable Equipment: AMT	26836206	Amortizable Equipment
Amortizable Equipment: AMT	25957945	RATE CASE SOFTWARE CHANGES
Amortizable Equipment: AMT	24917434	Amortizable Equipment
Amortizable Equipment: AMT	197413	Software
Amortizable Equipment: AMT	25856976	IVR UPGRADE - CUSTOMER SERVICE UPGRADE PROJEC
Amortizable Equipment: AMT	25801520	ENOSERV POWERBASE RELAY TESTING DATABASE
Amortizable Equipment: AMT	24012398	CIS MODERNIZATION-PHASE 1
Amortizable Equipment: AMT	24012397	CIS MODERNIZATION - PHASE 1
Amortizable Equipment: AMT	27439812	Windows 7 Project SW
Amortizable Equipment: AMT	24675254	MICROSOFT ENTERPRISE AGREEMENT
Amortizable Equipment: AMT	201399	Software
Amortizable Equipment: AMT	3493634	SOFTWARE ;
Amortizable Equipment: AMT	24896898	LANDESK PATCH MANAGER SYSTEM
Amortizable Equipment: AMT	27859756	Windows 7 upgrade
Amortizable Equipment: AMT	192343	LAPTOP SECURITY,ENCRYPTION, ; SOFTWARE ; CONTEN
Amortizable Equipment: AMT	192914	Software
Amortizable Equipment: AMT	25857104	IVR NAVIGATION ENHANCEMENT
Amortizable General Plant: GEN	26094656	Install a single EMail Encryption solution to insure privacy and s
Amortizable General Plant: GEN	26561620	NEW CONST WORKPRO SOFTWARE IMPRVMT
Amortizable General Plant: GEN	27439846	Amortizable General Plant
Amortizable General Plant: GEN	26854597	AUTOMATING AND INTERGRATING ENHANCEMENTS TO /
Amortizable General Plant: GEN	25958117	GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY
Amortizable General Plant: GEN	25519192	VERINT MONITORING SYSTEM
Amortizable General Plant: GEN	27581840	Amortizable General Plant
Amortizable General Plant: GEN	27579623	Amortizable General Plant
Amortizable General Plant: GEN	26836147	QC TOOL FOR GIS DATA - LICENSING & IMPLEMENTING S

Amortizable General Plant: GEN 27809757 M/S File Migration
Non-unitized: 26577722 2010 BUDGET ACCT; ***PSA Estimate Total \$949,350 ** See
Non-unitized: 24828683 ENTERPRISE GIS
Non-unitized: 26008726 PSA est \$195,000 Purchase and implement Computer Associa
Non-unitized: 27091112 **See J0257-2010 ***** Total PSA Est \$3,095,879 *** This proje
Non-unitized: 24828757 Desktop Application Optimization
Non-unitized: 25805100 Finish installing SW for Encryption System for Email-SW See p
Non-unitized: 24014690 SERVICE CTR CATALOG (INFOACCESS RPLCMNT) - SW
Non-unitized: 26880911 2010 BUDGET ACCT; ***PSA Estimate Total \$949,350 ** See
Non-unitized: 27254512 IMPLEMENT DATA DE-DUPLICATION TECHNOLOGY AND I
Non-unitized: 25890091 David Claridge x40262
Non-unitized: 25085341 VERINT MONITORING SYSTEM ENHANCEMENT TO ORIGI
Non-unitized: 27091729 interface program-create funtionality
Non-unitized: 25752017 Requested by Sharon Ogle
Non-unitized: 27583768 **ERP project HW - PSA in progress *** Jackie Prater 2-23-20
Non-unitized: 26881130 Requested by Beth Young\$80K software project
Non-unitized: 27347035 Total PSA \$130,286. See K7489Upgrade the hardware for the I
Non-unitized: 28398775 2011 IT Capital project - PSA \$246,344. Purchase.nCircle con
Non-unitized: 27091433 Tampa Electric & Peoples Gas project//this subpoint is used fo
Non-unitized: 27780606 2011 IT Acct
Non-unitized: 27091610 See K2557-2009 & K2589-2009. Subpoint 90 (K2590-2011) is
Non-unitized: 36727777 NONE
Non-unitized: 24745405 ENTERPRISE GIS
Non-unitized: 26425775 Requested by Beth Young\$80K software project
Non-unitized: 25085126 IVR UPGRADE
Non-unitized: 24543852 EXCHANGE - MESSAGING SYSTEM - SW
Non-unitized: 26008388 Requested by Sharon OgleAutomating and integrating enhance
Non-unitized: 24828703 Locate Tckt Reduction Software
Non-unitized: 25484543 Enoserv Powerbase Relay Testing Database
Non-unitized: 27534098 Tampa Electric & Peoples Gas project//this subpoint will captur
Non-unitized: 27018394 OMS UPGRADE - NAME OF SOFTWARE SYST
Non-unitized: 27534035 Tampa Electric & Peoples Gas project//this subpoint will be use
Non-unitized: 27254899 Total PSA Est \$220,000 *** see acct J06-89 ***The purpose o
Non-unitized: 27091109 Business Unit specific needs for Tampa Electric
Non-unitized: 27533968 Requested by Angie Leslie//Opened to charges 5/7/10//Tampa
Non-unitized: 24013534 POWERLINE POLEFOREMAN SOFTWARE
Non-unitized: 27780704 IT Project
Non-unitized: 26008259 PSA est \$195,000 Purchase and implement Computer Associa
Non-unitized: 27091216 Tampa Electric & Peoples Gas project//this subpoint will be us
Non-unitized: 27534132 Residential Revenue 165 for Rate 365//Create a residential rev
Non-unitized: 27780660 LABORATORY INFORMATION MANAGEMENT SYSTEM (LIM
Non-unitized: 27445110 Microsoft Enterprise Agreement (EA) Renewal (2011) PSA \$1,
Non-unitized: 27780707 D Claridge/no retirement necessary/coding and interface work/
Non-unitized: 27346925 Requested by Sharon OgleOriginally blanket A9603
Non-unitized: 27347067 Total Estimate : \$130,286 see K7457.Upgrade the hardware fo
Non-unitized: 36727747 ESX & Virtual Host Additions & Replacements - Software (SW)
Non-unitized: 27652879 Quadrant AVL Fleet Management System-Software
Non-unitized: 36009924 Phase 1 - The scope of this project is to consolidate all interact
Non-unitized: 25412384 The purpose of this effort is to implement a single encryption sc
Non-unitized: 25483607 OPENED FOR 2009 BUDGET PURPOSES
Non-unitized: 24013636 LAP TOP SECURITY, ENCRYPTION & CONTENT FILTERING
Non-unitized: 25484120 Enoserv Powerbase Relay Testing Database

Non-unitized:	27878573	Quadrant AVL Fleet Management System-Hardware
Non-unitized:	36009939	J1389-2012 PAAM - Privilege Access Activity Management - S
Non-unitized:	27425992	SAP ERP - HR / Payroll Upgrade
Non-unitized:	34359529	Deloitte Travel (705)
Non-unitized:	34359532	PowerPlant Consultants (750)
Non-unitized:	34359523	Contractors-IT (442)
Non-unitized:	34359526	Deloitte Consultants (700)
Non-unitized:	34359535	All TEC Departments (200)
Non-unitized:	29280453	ERP Project - Supply Chain ** PSA in progress jyp 3-15-2011
Non-unitized:	29280461	2011 Capital project **** PSA in progress ****
Non-unitized:	29280457	ERP Project - Financials ** PSA in progress jyp 3-15-2011
Non-unitized:	34359496	All TEC Departments (200)
Non-unitized:	34359499	Contractors-IT (442)
Non-unitized:	34359502	Deloitte Consultants (700)
Non-unitized:	34359538	Deloitte Consultants (700)
Non-unitized:	34359490	All TEC Departments (200)
Non-unitized:	34359511	All TEC Departments (200)
Non-unitized:	34359493	Deloitte Consultants (700)
Non-unitized:	34359520	Affiliate Support (320)
Non-unitized:	34359508	Overhead costs (040)
Non-unitized:	34359471	ERP Project
Non-unitized:	34359505	Deloitte Travel (705)
Non-unitized:	34359514	PMO (250)
Non-unitized:	34359517	Infrastructure (275)
Amortizable Equipment: AMT	25378266	Amortizable Equipment
Amortizable Equipment: AMT	25378321	Amortizable Equipment
Amortizable General Plant: GEN	36365428	GIS ENHANCEMENTS
Amortizable Equipment: AMT	195344	Software
Amortizable Equipment: AMT	198980	Software
Amortizable Equipment: AMT	25167088	IntelliPlant Carry Over to PowerPlant
Amortizable Equipment: AMT	27063467	PowerPlant 10.2 - Upgrade
Amortizable Equipment: AMT	25718913	Amortizable Equipment
Amortizable Equipment: AMT	203177	Software
Amortizable Equipment: AMT	192964	Software
Amortizable Equipment: AMT	25167079	PowerPlant 10.1
Non-unitized:	26161943	Power Plant Upgrade 10.2 - Software
Non-unitized:	24014515	INTELLIPLANT SOFTWARE
Non-unitized:	24828694	PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING'
Non-unitized:	29280469	Implementation of Power Plant Budget system.Requested by R
Non-unitized:	24651396	PowerPlant Development costs.
Non-unitized:	29280472	PowerPlant T&D Tax Repairs
Non-unitized:	29280475	Power Plan Reimbursable section of Software project.
Non-unitized:	24698209	PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING'
Non-unitized:	36248925	PowerPlant workman management systems integration
Non-unitized:	24651393	PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING'
Amortizable Equipment: AMT	27859853	IT privacy data loss software
Non-unitized:	26008375	PSA Est \$115K Provide an automated method of detecting, tra
Non-unitized:	25214967	IVR Navigation Enchancement-Software
Amortizable Equipment: AMT	192965	Software
Amortizable Equipment: AMT	201433	Software
Amortizable Equipment: AMT	192916	Software
Amortizable Equipment: AMT	197406	Software

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Amortizable Equipment: AMT	198421 Software
Amortizable Equipment: AMT	25958214 EMS UPGRADE / ADDITIONAL SOFTWARE
Amortizable Equipment: AMT	196580 Software
Amortizable Equipment: AMT	197131 Software
Amortizable Equipment: AMT	202772 Software
Amortizable Equipment: AMT	203076 Software
Amortizable Equipment: AMT	196800 Software
Amortizable Equipment: AMT	192963 Software
Amortizable Equipment: AMT	195308 Software
Amortizable General Plant: GEN	25957940 EMS UPGRADE / SOFTWARE
Non-unitized:	25026813 EMS REPLACEMENT SOFTWARE
Non-unitized:	25484941 Separate software module (EMS Settlement) to assist in the bill
Amortizable Equipment: AMT	26933938 Amortizable Equipment
Non-unitized:	24543824 METER OPS AUTOMATION - NAME OF SOFTWARE SYSTE
Non-unitized:	24013425 CIS MODERNIZATION PHS I
Non-unitized:	24543796 VEGETATION MGMT OPTIMIZATION (TMM) - NAME OF SOF
Non-unitized:	25058511 RESOURCE PLANNING DATA WAREHOUSE
Non-unitized:	24013230 CIS MODERNIZATION PHS I
Non-unitized:	24014576 M/S ENTERPRISE AGREEMENT
Non-unitized:	24014019 IMPRESARIO REPLACEMENT
Non-unitized:	24014411 VERINT MONITORING SYSTEM
Non-unitized:	24543922 BIZTALK APPLICATION INTEGRATION LAYER (SW)
Non-unitized:	24014532 NERC - SOFTWARE
Non-unitized:	25058518 PROMOD UPGREADE
Amortizable Equipment: AMT	24676268 IVR Impresario (Agent Desktop) Replacement
Amortizable Equipment: AMT	24675294 NERC
Amortizable Equipment: AMT	27860025 PBX network software upgrade
Amortizable General Plant: GEN	25059542 Davies Consulting, Inc. Tree-Trimming Model (TTM) Version 3.
Amortizable General Plant: GEN	25059623 OMS Cad Dispatcher Licenses
Amortizable General Plant: GEN	25519245 GTECH MOBILEVIEWER SOFTWARE
Non-unitized:	25085517 PBX SOFTWARE UPGRADES
Non-unitized:	27091139 Tampa Electric & Peoples Gas project//This subpoint is for soft
Non-unitized:	24745411 HIS SYSTEM.
Non-unitized:	25026825 MOBILE DATA TERMINAL - SOFTWARE
Non-unitized:	24745417 HIS SYSTEM - COMPUTER & PERIPHERAL
Amortizable Equipment: AMT	192915 Software
Amortizable Equipment: AMT	194778 Software
Amortizable Equipment: AMT	194777 Software
Amortizable Equipment: AMT	196302 Software
Non-unitized:	36009949 PSA Estimate \$188,720 - PSA Signed and approved
Amortizable Equipment: AMT	25857092 Additonal charges for resource planning data warehouse

eng_in_service_year	in_service_year	work_order_number
3/1/2007 0:00	3/1/2007 0:00	AMORT
12/31/2009 0:00	12/1/2009 0:00	D0015153
9/1/2007 0:00	9/1/2007 0:00	AMORT
1/1/2007 0:00	1/1/2007 0:00	AMORT
2/1/2007 0:00	2/1/2007 0:00	AMORT
9/1/2007 0:00	9/1/2007 0:00	AMORT
2/1/2007 0:00	2/1/2007 0:00	AMORT
1/1/2007 0:00	1/1/2007 0:00	AMORT
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12/1/2010 0:00	12/1/2010 0:00	PRE-01308.A
12/1/2010 0:00	12/1/2010 0:00	PRE-01308.A
6/15/2009 0:00	6/1/2009 0:00	NCP-02600.A
4/26/2011 0:00	4/1/2011 0:00	NCP-01325.A
8/15/2008 0:00	8/15/2008 0:00	D0015193
3/15/2008 0:00	3/15/2008 0:00	NCP-02527.A
7/21/2010 0:00	7/1/2010 0:00	D0015291
10/23/2011 0:00	10/1/2011 0:00	NCP-02333.B
2/1/2007 0:00	2/1/2007 0:00	AMORT
11/11/2011 0:00	12/1/2011 0:00	D0015133
2/1/2012 0:00	4/1/2009 0:00	D0020230
12/31/2008 0:00	12/31/2008 0:00	D0015175
6/30/2011 0:00	8/1/2011 0:00	D0015307
4/26/2011 0:00	8/1/2011 0:00	NCP-02375.A
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4/1/2009 0:00	3/1/2009 0:00	REL-01213.A
7/21/2010 0:00	7/1/2010 0:00	D0015293
12/15/2009 0:00	1/1/2010 0:00	NCP-01328.A
12/31/2008 0:00	12/31/2008 0:00	D0015165
1/1/2007 0:00	1/1/2007 0:00	AMORT
7/31/2009 0:00	7/1/2009 0:00	NCP-02448.A
12/31/2009 0:00	1/1/2010 0:00	NCP-02611.A
12/15/2007 0:00	12/15/2007 0:00	NEW-01195.A
12/15/2007 0:00	12/15/2007 0:00	NEW-01195.A
5/31/2011 0:00	5/1/2011 0:00	D0015002
6/30/2008 0:00	6/30/2008 0:00	D0015217
9/1/2007 0:00	9/1/2007 0:00	AMORT
9/15/2007 0:00	9/15/2007 0:00	REL-01176.A
3/31/2009 0:00	3/1/2009 0:00	D0015227
5/31/2011 0:00	5/1/2011 0:00	D0015003
12/15/2007 0:00	12/15/2007 0:00	D0015225
3/1/2007 0:00	3/1/2007 0:00	AMORT
12/30/2009 0:00	9/1/2009 0:00	NCP-02448.A
12/31/2009 0:00	12/1/2009 0:00	D0015257
4/23/2010 0:00	4/1/2010 0:00	NCP-01301.A
1/1/2011 0:00	1/1/2011 0:00	D0015253
7/30/2010 0:00	7/1/2010 0:00	NCP-02370.A
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7/30/2009 0:00	7/1/2009 0:00	NCP-02527.A
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8/30/2011 0:00	11/1/2011 0:00	D0015004
6/1/2010 0:00	6/1/2010 0:00	NCP-01337.A

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1/1/2011 0:00	1/1/2011 0:00 D0015253
4/1/2009 0:00	4/1/2009 0:00 REL-01213.A
7/21/2010 0:00	7/1/2010 0:00 D0015291
5/31/2011 0:00	5/1/2011 0:00 D0015002
4/1/2009 0:00	4/1/2009 0:00 D0020231
5/1/2010 0:00	5/1/2010 0:00 D0020242
8/15/2008 0:00	8/15/2008 0:00 D0015193
1/1/2011 0:00	2/1/2011 0:00 D0015253
6/30/2010 0:00	7/1/2011 0:00 D0015275
6/1/2010 0:00	6/1/2010 0:00 NCP-01337.A
7/30/2009 0:00	7/1/2009 0:00 NCP-02527.A
5/1/2011 0:00	5/1/2011 0:00 D0020230
4/23/2010 0:00	4/1/2010 0:00 NCP-01301.A
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6/15/2012 0:00	6/1/2012 0:00 D0015237
5/25/2011 0:00	5/1/2011 0:00 NCP-02542.A
1/16/2012 0:00	1/1/2012 0:00 D0015305
5/1/2011 0:00	5/1/2011 0:00 D0015254
12/31/2012 0:00	12/1/2012 0:00 D0024262
3/24/2009 0:00	3/1/2009 0:00 REL-01213.A
10/26/2010 0:00	11/1/2010 0:00 NCP-02407.A
7/31/2009 0:00	7/1/2009 0:00 NCP-02448.A
12/31/2008 0:00	12/31/2008 0:00 D0015165
7/30/2010 0:00	7/1/2010 0:00 NCP-02370.A
4/1/2009 0:00	4/1/2009 0:00 D0020230
12/31/2009 0:00	1/1/2010 0:00 NCP-02611.A
10/23/2011 0:00	10/1/2011 0:00 NCP-02354.A
4/26/2011 0:00	4/1/2011 0:00 NCP-01325.A
10/23/2011 0:00	10/1/2011 0:00 NCP-02354.A
6/30/2011 0:00	7/1/2011 0:00 D0015157
5/31/2011 0:00	5/1/2011 0:00 D0015003
10/23/2011 0:00	10/1/2011 0:00 NCP-02354.A
9/15/2007 0:00	9/15/2007 0:00 REL-01176.A
1/16/2012 0:00	1/1/2012 0:00 D0015304
7/21/2010 0:00	7/1/2010 0:00 D0015293
5/25/2011 0:00	5/1/2011 0:00 NCP-02542.A
10/23/2011 0:00	10/1/2011 0:00 NCP-02333.B
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7/31/2011 0:00	9/1/2011 0:00 D0015251
12/31/2011 0:00	1/1/2012 0:00 NCP-02614.B
4/26/2011 0:00	8/1/2011 0:00 NCP-02375.A
6/30/2011 0:00	8/1/2011 0:00 D0015307
10/1/2012 0:00	12/1/2012 0:00 D0020063
12/31/2011 0:00	12/1/2011 0:00 NCP-02426.B
11/1/2012 0:00	11/1/2012 0:00 D0015272
12/31/2009 0:00	12/1/2009 0:00 D0015257
12/15/2009 0:00	1/1/2010 0:00 NCP-01328.A
12/31/2007 0:00	12/31/2007 0:00 D0015225
12/31/2009 0:00	1/1/2010 0:00 NCP-02611.A

000031

2/9/2012 0:00	2/1/2012 0:00 NCP-Q2426.B
11/1/2012 0:00	11/1/2012 0:00 D0019236
9/15/2011 0:00	9/1/2011 0:00 D0015169
7/31/2012 0:00	10/1/2012 0:00 D0021094
7/31/2012 0:00	10/1/2012 0:00 D0021095
7/31/2012 0:00	10/1/2012 0:00 D0021092
7/31/2012 0:00	10/1/2012 0:00 D0021093
7/31/2012 0:00	10/1/2012 0:00 D0021096
7/31/2012 0:00	7/1/2012 0:00 D0015170
7/31/2012 0:00	7/1/2012 0:00 D0015172
7/31/2012 0:00	7/1/2012 0:00 D0015171
7/31/2012 0:00	10/1/2012 0:00 D0021080
7/31/2012 0:00	10/1/2012 0:00 D0021083
7/31/2012 0:00	10/1/2012 0:00 D0021084
7/31/2012 0:00	10/1/2012 0:00 D0021097
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7/31/2012 0:00	10/1/2012 0:00 D0021079
7/31/2012 0:00	10/1/2012 0:00 D0021090
7/31/2012 0:00	10/1/2012 0:00 D0021086
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7/31/2012 0:00	10/1/2012 0:00 D0021085
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7/31/2012 0:00	10/1/2012 0:00 D0021089
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3/1/2007 0:00	3/1/2007 0:00 AMORT
9/1/2007 0:00	9/1/2007 0:00 AMORT
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9/13/2010 0:00	9/1/2010 0:00 D0015319
1/1/2008 0:00	1/1/2008 0:00 D0015233
1/1/2007 0:00	1/1/2007 0:00 AMORT
2/1/2007 0:00	2/1/2007 0:00 AMORT
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9/13/2010 0:00	9/1/2010 0:00 D0015319
1/1/2008 0:00	1/1/2008 0:00 D0015233
1/15/2009 0:00	4/1/2009 0:00 D0015318
7/1/2012 0:00	7/1/2012 0:00 D0015320
1/15/2009 0:00	1/1/2009 0:00 D0015234
7/1/2012 0:00	7/1/2012 0:00 D0015321
7/1/2012 0:00	7/1/2012 0:00 D0015322
1/15/2009 0:00	2/1/2009 0:00 D0015318
7/31/2012 0:00	12/1/2012 0:00 D0020386
1/15/2009 0:00	1/1/2009 0:00 D0015318
7/21/2010 0:00	7/1/2010 0:00 D0015288
7/21/2010 0:00	7/1/2010 0:00 D0015288
9/1/2009 0:00	9/1/2009 0:00 NCP-02448.A
2/1/2007 0:00	2/1/2007 0:00 AMORT
1/1/2007 0:00	1/1/2007 0:00 AMORT
9/1/2007 0:00	9/1/2007 0:00 AMORT
3/1/2007 0:00	3/1/2007 0:00 AMORT

000032

1/1/2007 0:00	1/1/2007 0:00 AMORT
12/31/2009 0:00	1/1/2010 0:00 NCP-01323.B
3/1/2007 0:00	3/1/2007 0:00 AMORT
1/1/2007 0:00	1/1/2007 0:00 AMORT
3/1/2007 0:00	3/1/2007 0:00 AMORT
2/1/2007 0:00	2/1/2007 0:00 AMORT
9/1/2007 0:00	9/1/2007 0:00 AMORT
2/1/2007 0:00	2/1/2007 0:00 AMORT
9/1/2007 0:00	9/1/2007 0:00 AMORT
6/30/2009 0:00	6/1/2009 0:00 NCP-01323.B
6/30/2009 0:00	6/1/2009 0:00 NCP-01323.B
12/31/2009 0:00	1/1/2010 0:00 NCP-01323.B
12/31/2008 0:00	12/31/2008 0:00 L1008-2008
12/15/2008 0:00	12/15/2008 0:00 NEW-02526.A
12/15/2007 0:00	12/15/2007 0:00 NEW-01195.A
12/15/2008 0:00	12/15/2008 0:00 NCP-02525.A
12/31/2008 0:00	12/31/2008 0:00 L1009-2008
12/15/2007 0:00	12/15/2007 0:00 NEW-01195.A
6/30/2008 0:00	6/30/2008 0:00 D0015217
3/15/2008 0:00	3/15/2008 0:00 REL-01205.A
3/15/2008 0:00	3/15/2008 0:00 NCP-02527.A
12/31/2008 0:00	12/31/2008 0:00 D0015175
6/30/2008 0:00	6/30/2008 0:00 D0015154
12/31/2008 0:00	12/31/2008 0:00 L1008-2008
3/15/2008 0:00	3/15/2008 0:00 REL-01205.A
6/30/2008 0:00	6/30/2008 0:00 D0015154
7/31/2009 0:00	7/1/2009 0:00 D0015231
12/15/2008 0:00	12/15/2008 0:00 NCP-02525.A
12/15/2008 0:00	12/15/2008 0:00 NEW-02526.A
6/15/2009 0:00	6/1/2009 0:00 REL-01237.A
7/31/2009 0:00	7/1/2009 0:00 D0015231
5/25/2011 0:00	5/1/2011 0:00 NCP-02542.A
3/26/2009 0:00	3/1/2009 0:00 NCP-02440.A
6/15/2009 0:00	6/1/2009 0:00 REL-01237.A
3/26/2009 0:00	3/1/2009 0:00 NCP-02440.A
9/1/2007 0:00	9/1/2007 0:00 AMORT
3/1/2007 0:00	3/1/2007 0:00 AMORT
2/1/2007 0:00	2/1/2007 0:00 AMORT
1/1/2007 0:00	1/1/2007 0:00 AMORT
9/6/2012 0:00	11/1/2012 0:00 D0022130
12/31/2008 0:00	12/31/2008 0:00 L1009-2008

WO Description	Func Class	Work Order Type
ERP Project - SW - Supply Chain	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - Financials	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - HR Guatemala	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
PowerPlant 10.3 Regulatory System	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
SAP ERP Access Control	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Virtual Hold-TEC Only Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Agency Portal - Shared Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Firewall Upgrade	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Mobile Device Mgt SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Service One Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PowerPlant Property tax system	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Facits Ratng for Blk Elec System-SW	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
BizTalk Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
BW HANA Landscape - SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
TEC IVR Replacement Project SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PowerPlant & PowerTax Projects	Electric Intangible Plant	FP-CS-General Plant-Technology
Full DOD Replacement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Hourly GenMan Enhancement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Avenue Rplcmnt w Dynamics CRM	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
GIS Enhancements	Electric Intangible Plant	FP-ED-General Plant-Technology
NERC Patching & Antivirus	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
TEC A&G Bucket	Electric Miscellaneous Other	FP-PA-Plant Accounting Use
Server S/W Ugrds-VMware Licenses	Electric General Plant	FP-CS-General Plant-Technology
Online Procedure & Testing System	Electric General Plant	FP-CS-General Plant-Technology
ETRM Rplcmnt - Phase 1-Power/Gas	Electric General Plant	FP-CS-General Plant-Technology
PSTEW Replacement	Electric General Plant	FP-ED-General Plant-Technology
SCCM (forefront, svr mgmt and wk pa	Electric General Plant	FP-CS-General Plant-Technology
ServiceOne - Implement Service Requ	Electric General Plant	FP-CS-General Plant-Technology
BizTalk Upgrd	Electric General Plant	FP-CS-General Plant-Technology
Open Text Capital Project	Electric General Plant	FP-CS-General Plant-Technology
Gen Ops Interface	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Cascade to Workman Conversion	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Virtual Hold	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Preference Page - Software	Electric Intangible Plant	FP-ED-Distribution-Expansion
Preference Page	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Field Credit Off Cycle Proj	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
COMPUTER & PERIPHERAL EQUIP.	Electric Intangible Plant	WO-CS-PP-General-Tech-Software

Major Location	Asset Location	AFUDC	Status
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	Energy Control Center - Office	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	0	0	Monthly Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Central Operations - Office	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
Meters	Meter Department	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close

Est In Service Date	In Service Date	Project Linkag	Budget In-service	Function by Major Location
7/31/2012	7/31/2012	CSS-Software	201207	#N/A
7/31/2012	7/31/2012	CSS-Software	201207	#N/A
7/31/2012	7/31/2012	CSS-Software	201207	#N/A
5/31/2013	1/0/1900	0	201305	#N/A
7/15/2012	7/15/2012	0	201207	#N/A
12/31/2013	1/0/1900	0	201312	#N/A
9/30/2012	1/0/1900	0	201209	#N/A
2/28/2013	1/0/1900	CSS-Software	201302	#N/A
1/31/2013	1/0/1900	0	201301	#N/A
1/31/2013	1/0/1900	0	201301	#N/A
4/30/2013	1/0/1900	0	201304	#N/A
6/30/2013	1/0/1900	0	201306	#N/A
5/31/2013	1/0/1900	CSS-Software	201305	#N/A
10/15/2013	1/0/1900	0	201310	#N/A
12/31/2013	1/0/1900	CSS-Software	201312	#N/A
6/30/2013	1/0/1900	0	201306	#N/A
9/15/2012	1/0/1900	0	201209	#N/A
12/15/2012	1/1/2013	0	201301	#N/A
12/31/2012	1/0/1900	0	201212	#N/A
12/31/2013	1/0/1900	0	201312	#N/A
3/15/2013	1/0/1900	0	201303	#N/A
12/31/2017	1/0/1900	#N/A	201712	#N/A
11/30/2013	1/0/1900	#N/A	201311	#N/A
6/30/2013	1/0/1900	#N/A	201306	#N/A
12/31/2013	1/0/1900	#N/A	201312	#N/A
6/29/2013	1/0/1900	#N/A	201306	#N/A
12/31/2013	1/0/1900	#N/A	201312	#N/A
12/31/2013	1/0/1900	#N/A	201312	#N/A
6/30/2013	1/0/1900	CSS-PC's & Se	201306	#N/A
3/30/2013	1/0/1900	#N/A	201303	#N/A
6/15/2012	1/0/1900	0	201206	#N/A
9/15/2012	1/0/1900	0	201209	#N/A
9/15/2012	1/0/1900	0	201209	#N/A
6/30/2013	1/0/1900	0	201306	#N/A
6/30/2012	1/0/1900	0	201206	#N/A
8/15/2012	1/0/1900	0	201208	#N/A
6/30/2011	1/0/1900	0	201106	#N/A

WO/FO Number	Funding Project Number	Work Order Number	201301	201302	201303
D0015170		D0015170	156,273	-	-
D0015171		D0015171	144,027	-	-
D0015172	NCP-02240	D0015172	35,710	-	-
D0020677		D0020677			
D0020860		D0020860	365,690	-	-
D0021490		D0021490			
D0021651	NCP-02351	D0021651	(76)	-	-
D0022950	NCP-03202	D0022950		90,000	-
D0023816	NCP-05383	D0023816	130,902	-	-
D0023817	NCP-05384	D0023817	30,025	-	-
D0024140		D0024140			
D0024353		D0024353			
D0024468		D0024468			
D0024534	NCP-05700	D0024534			
D0024558		D0024558			
NCP-02233	NCP-02233	NCP-02233			
NCP-02360.C		NCP-02360.C	78,653	-	-
NCP-02369.A	NCP-02369	NCP-02369.A	32,496	-	-
NCP-02371.B		NCP-02371.B	108,925	-	-
NCP-02614	NCP-02614	NCP-02614			
NCP-04381.B		NCP-04381.B			55,167
NCP-04500	NCP-04500	NCP-04500	49,130	54,332	50,062
NCP-04740	NCP-04740	NCP-04740			
NCP-04780	NCP-04780	NCP-04780			
NCP-04900	NCP-04900	NCP-04900			
NCP-04922	NCP-04922	NCP-04922			
NCP-04962	NCP-04962	NCP-04962			
NCP-04964	NCP-04964	NCP-04964			
NCP-04966	NCP-04966	NCP-04966			
NCP-05200	NCP-05200	NCP-05200			125,000
NEW-02363.B	NEW-02363	NEW-02363.B	49,914	-	-
NEW-02445.B	NEW-02445	NEW-02445.B	16,502	-	-
NEW-02452.C	NEW-02452	NEW-02452.C	141,962	-	-
NEW-02453	NEW-02453	NEW-02453			
NEW-02453.C		NEW-02453.C	280,265	23,289	30,349
NEW-02470.C	NEW-02470	NEW-02470.C	299,899	-	-
NEW-02537.B	NEW-02537	NEW-02537.B	22,574	-	-

201304	201305	201306	201307	201308	201309	201310	201311	201312	Total
-	-	-	-	-	-	-	-	-	156,273
-	-	-	-	-	-	-	-	-	144,027
-	-	-	-	-	-	-	-	-	35,710
-	33,140	-	-	-	-	-	-	-	33,140
-	-	-	-	-	-	-	-	-	365,690
-	-	-	-	-	-	-	-	9,591	9,591
-	-	-	-	-	-	-	-	-	(76)
-	-	-	-	-	-	-	-	-	90,000
-	-	-	-	-	-	-	-	-	130,902
-	-	-	-	-	-	-	-	-	30,025
46,778	-	-	-	-	-	-	-	-	46,778
-	-	49,554	7,772	7,772	7,772	-	-	-	72,871
-	92,740	-	-	-	-	-	-	-	92,740
-	-	-	-	-	-	30,203	-	-	30,203
-	-	-	-	-	-	-	-	1,037,794	1,037,794
-	-	147,500	24,583	24,583	24,583	24,583	24,583	24,583	295,000
-	-	-	-	-	-	-	-	-	78,653
-	-	-	-	-	-	-	-	-	32,496
-	-	-	-	-	-	-	-	-	108,925
-	-	-	-	-	-	-	-	98,000	98,000
-	-	-	-	-	-	-	-	-	55,167
64,239	69,694	77,479	70,800	78,579	71,443	74,821	71,291	57,081	788,952
-	-	77,247	1,208	1,208	-	-	231,570	-	231,570
-	-	-	-	-	-	-	-	-	79,663
-	-	-	-	-	-	-	-	2,064,419	2,064,419
-	-	600,000	-	-	-	-	-	-	600,000
-	-	-	-	-	-	-	-	46,315	46,315
-	-	-	-	-	-	-	-	154,380	154,380
-	-	209,715	13,987	-	-	-	-	-	223,702
25,000	-	-	-	-	-	-	-	-	150,000
-	-	-	-	-	-	-	-	-	49,914
-	-	-	-	-	-	-	-	-	16,502
-	-	-	-	-	-	-	-	-	141,962
-	-	23,528	-	-	-	-	-	-	23,528
133,641	-	-	-	-	-	-	-	-	467,544
-	-	-	-	-	-	-	-	-	299,899
-	-	-	-	-	-	-	-	-	22,574

WO Description	Func Class	Work Order Type
COMPUTER & PERIPHERAL EQUIP.	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Gen Ops Interface	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Preference Page	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
SAP ERP Access Control	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
ERP Project - SW - HR Guatemala	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - Financials	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - Supply Chain	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
Field Credit Off Cycle Proj	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Full DOD Replacement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Cascade to Workman Conversion	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Virtual Hold	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Agency Portal - Shared Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Avenue Rplcmnt w Dynamics CRM	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Hourly GenMan Enhancement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Mobile Device Mgt SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Service One Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Firewall Upgrade	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
NERC Patching & Antivirus	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
Open Text Capital Project	Electric General Plant	FP-CS-General Plant-Technology
PowerPlant Property tax system	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PowerPlant 10.3 Regulatory System	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
BizTalk Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PSTEW Replacement	Electric General Plant	FP-ED-General Plant-Technology
Facts Rating for Blk Elec Systm-SW	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
Preference Page - Software	Electric Intangible Plant	FP-ED-Distribution-Expansion
BizTalk Upgrd	Electric General Plant	FP-CS-General Plant-Technology
Online Procedure & Testing System	Electric General Plant	FP-CS-General Plant-Technology
BW HANA Landscape - SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Server S/W Ugrds-VMware Licenses	Electric General Plant	FP-CS-General Plant-Technology
GIS Enhancements	Electric Intangible Plant	FP-ED-General Plant-Technology
Virtual Hold-TEC Only Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
TEC IVR Replacement Project SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
ETRM Rplcmnt - Phase 1-Power/Gas	Electric General Plant	FP-CS-General Plant-Technology
SCCM (forefront, svr mgmt and wk pa	Electric General Plant	FP-CS-General Plant-Technology
ServiceOne - Implement Service Requ	Electric General Plant	FP-CS-General Plant-Technology
Internet Explorer	Electric General Plant	FP-CS-General Plant-Technology
MS Office Suite	Electric General Plant	FP-CS-General Plant-Technology
TEC Combine deposit/electric bills	Electric General Plant	FP-CS-General Plant-Technology
TEC Program billing (EP & ZC) CIS	Electric General Plant	FP-CS-General Plant-Technology
OMS/CAD Upgrade & MDM Integration	Electric General Plant	FP-ED-General Plant-Technology
Telephony/System Integration	Electric General Plant	FP-CS-General Plant-Technology
Volt/VAR-Dist Eng Standards-SW	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
Volt/VAR-Purchasing&Contracts-SW	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
Volt/VAR - IT - Software	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
Combo Telephony & Systm Integration	Electric General Plant	FP-CS-General Plant-Technology
TEC Budget Billing Flat Amount	Electric General Plant	FP-CS-General Plant-Technology
EMS Upgrade	Electric General Plant	FP-ED-General Plant-Technology
CIS Replacement	Electric General Plant	FP-CS-General Plant-Technology
SAP/Payroll/Time Sheet integration	Electric General Plant	FP-CS-General Plant-Technology
Combo SAP/Payroll/Time Integration	Electric General Plant	FP-CS-General Plant-Technology
GIS Upgrade - IT Software	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
CS Dashboard for TEC and PGS	Electric General Plant	FP-CS-General Plant-Technology
Maxviewer Software Replacement	Electric General Plant	FP-CS-General Plant-Technology
PowerPlant & PowerTax Projects	Electric Intangible Plant	FP-CS-General Plant-Technology

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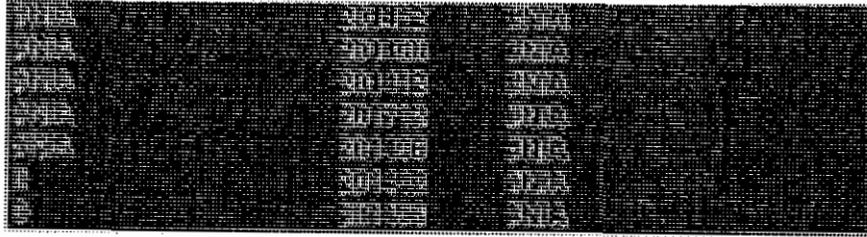
Solomon
Enterprise Data Backup 2014
ETRM Rplc - Phs 2 - Solid/Liquid
TEC A&G Bucket
Microsoft EA Renewal
IVR
GIS Upgrade

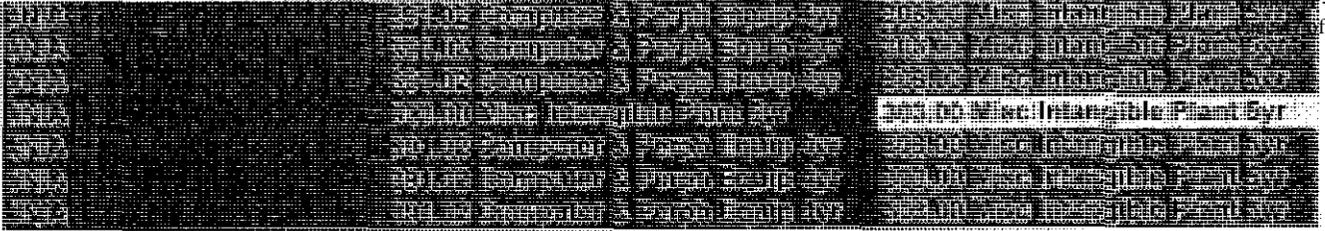
Electric General Plant
Electric General Plant
Electric General Plant
Electric Miscellaneous Other
Electric General Plant
Electric General Plant
Electric General Plant

FP-CS-General Plant-Technology
FP-CS-General Plant-Technology
FP-CS-General Plant-Technology
FP-PA-Plant Accounting Use
FP-CS-General Plant-Technology
FP-CS-General Plant-Technology
FP-ED-General Plant-Technology

General Offices	Data Center - Ybor	0	Standard Close	12/31/2014
General Offices	Data Center - Ybor	0	Standard Close	8/31/2014
General Offices	Data Center - Ybor	0	Standard Close	12/31/2014
General Offices	0	0	Monthly Close	12/31/2017
General Offices	Data Center - Ybor	0	Standard Close	6/1/2014
General Offices	Data Center - Ybor	0	Standard Close	12/31/2014
General Offices	Data Center - Ybor	0	Standard Close	6/29/2014

1/0/1900
1/0/1900
1/0/1900
1/0/1900
1/0/1900
1/0/1900





Work Order Number	Name	Work Order Number	201401	201402
NEW-02507 B		NEW-02507 B	..	..
NEW-02508 B		NEW-02508 B	-	-
NEW-02509 C		NEW-02509 C	..	..
D0020880		D0020880	-	-
D0015172		D0015172	-	..
D0015171		D0015171	..	-
D0015170		D0015170	-	..
NEW-02470 C		NEW-02470 C	..	..
NCP-02368 C		NCP-02368 C	-	-
NEW-02446 B		NEW-02446 B	-	..
NEW-02452 C		NEW-02452 C	..	..
D0021651		D0021651	-	..
NCP-02371 B		NCP-02371 B	..	..
NCP-02368 A		NCP-02368 A	-	-
D0023616		D0023616	-	..
D0023617		D0023617	..	-
D0022956		D0022956	-	..
NCP-04381 B		NCP-04381 B	..	..
NCP-05200		NCP-05200	-	-
D0024140		D0024140	-	..
D0024147		D0024147	-	-
D0024148		D0024148	-	..
NCP-04622		NCP-04622	..	..
D0024353		D0024353	-	-
NEW-02453		NEW-02453	..	..
NCP-04066		NCP-04066	-	-
NCP-04760		NCP-04760	-	..
D0024534		D0024534	..	-
NCP-04740		NCP-04740	-	..
NCP-02614		NCP-02614	..	..
D0021480		D0021480	-	-
D0024566		D0024566	-	..
NCP-04900		NCP-04900	..	-
NCP-04962		NCP-04962	-	..
NCP-04964		NCP-04964	..	..
NCP-05380		NCP-05380	-	-
NCP-05381		NCP-05381	..	..
NCP-05540		NCP-05540	-	-
NCP-05542		NCP-05542	..	..
NCP-05381		NCP-05381	-	-
NCP-05600		NCP-05600	..	..
D0022758		D0022758	-	-
D0022755		D0022755	-	-
D0022752		D0022752	-	-
NCP-05546		NCP-05546	..	..
NCP-05550		NCP-05550	-	-
NCP-05382		NCP-05382	..	..
NCP-05342		NCP-05342	-	-
NCP-05501		NCP-05501	..	..
NCP-05547		NCP-05547	-	-
D0023580		D0023580	-	-
NCP-05344		NCP-05344	..	..
NCP-05340		NCP-05340	-	-
NCP-02213		NCP-02213	24,583	24,583

105,791 103,009

					226,055	45,211	45,211	-
99,218	88,181	88,719	89,735	102,989	109,434	111,881	121,766	138,113
			-	1,908,821	-	-	-	-
		2,606,422		-	-	-	-	-

201412	Total
--------	-------

2,368	2,368
143	71,715
286	143,431
24,583	295,000

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311,152	311,152
-	316,477
1,017,153	1,017,153
38,506	1,197,342
-	1,908,821
2,554,383	2,554,383
-	2,606,422

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 22
PAGE 1 OF 1
FILED: MAY 16, 2013**

22. [Account 303] - Please identify each separate software system removed from service versus retired due to amortization for the past 10 years booked in Account 303 - General Plant Intangible Software. For each software system no longer providing useful service (i.e., physically removed) by year for the past 10 years, provide its corresponding original cost, its original in service date, and its stated purpose. Further, identify whether the Company replaced the software system with a new software system or simply modified the existing system in order to provide the same type of process.

A. The company's accounting practice for capital software projects is to capitalize them to Account 303 – Miscellaneous Intangible Plant – Software, amortize the cost to expense over a five year period, and retire the asset when fully amortized. Tampa Electric does not maintain records that identify each separate software system removed from service (i.e., physically removed) for the past 10 years.

The accounting practice for Account 303 is identical to the accounting practice for amortizable general plant per F.A.C. Rule 25-6.0142 Uniform Retirement Units for Electric Utilities and associated List of Retirement Units (Electrical Plant) effective 3/30/97 which states, "No property record is maintained except as a vintage group."

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S THIRD SET OF
INTERROGATORIES
INTERROGATORY NO. 23
PAGE 1 OF 1
FILED: MAY 16, 2013**

- 23. [Account 303]** - Please provide all basis and support for continued use of a 5-year amortization period for the investment in Account 303 - General Plant Intangible Software. Further provide all analyses or other information supporting the establishment of the 5-year amortization.
- A.** Tampa Electric has used the five-year average service life for software capitalized to Misc. Intangible Plant 5yr, Account No. 303.00 since the late 1970s. Initially this average service life was adopted based on guidance from the FERC Commission's Chief, Audits Division to the Commission's Audits Division Field Staff concerning the proper accounting for software capitalized, which was issued on March 1, 1977. Please see the company's response to OPC's Third Request for Production of Documents, No. 21. The company believes this life is still representative of the life of general use software due to technological obsolescence and upgrade cycles.

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Tampa Electric Company's)
Petition for an Increase in Base)
Rates and Miscellaneous Service)
Charges.)

**DOCKET NO. 130040-EI
FILED: JUNE 24, 2013**

**TAMPA ELECTRIC COMPANY'S
ANSWERS TO NINTH SET OF INTERROGATORIES (NOS. 119-130)
OF THE
OFFICE OF PUBLIC COUNSEL**

Tampa Electric files its Answers to Interrogatories (Nos. 119 - 130)
propounded and served on May 24, 2013, by the Office of Public Counsel.

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S NINTH SET OF
INTERROGATORIES
INTERROGATORY NO. 128
PAGE 1 OF 32
FILED: JUNE 24, 2013**

128. Software. Please provide the following information for each software system still in use by the Company, in Excel format with all calculations and formulas intact:

- a. A detailed identification of each software system including any model, series, etc. identifier.
- b. A detailed narrative explaining the purpose and function of each software system.
- c. The account in which the software system is recorded if still in plant in service.
- d. The account in which the software system was recorded if not still in plant in service.
- e. The month and year the software system was first placed into plant in service.
- f. The vendor name if the software system was not developed in-house.
- g. Whether the software system is a replacement for a prior system, and if so the identification of the prior system.
- h. The dollar amount of the software system when placed into service.

- A.**
- a. The requested information is attached.
 - b. The requested information is attached.
 - c. The company uses Account 303 – Miscellaneous Intangible Plant – Software.
 - d. The asset is retired when it is fully amortized
 - e. The requested information is attached.
 - f. The requested information is attached.
 - g. The requested information is attached.

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S NINTH SET OF
INTERROGATORIES
INTERROGATORY NO. 128
PAGE 2 OF 32
FILED: JUNE 24, 2013**

- h. The requested information is attached.

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description	eng_in_service_year	in_service_year	work_order_number	2012	2013	2014
2011 Capital project **** PSA in progress ****	7/31/2012	7/1/2012	D0015172	(137,072)		
TEC A&G Bucket		4/6/2452	NCP-04500		788,952	
TEC A&G Bucket		4/6/2452	NCP-04500			1,197,342
Hourly GenMan Enhancement		2/20/2451	NCP-02369.A		32,496	
GIS Enhancements		3/3/2451	NCP-02614		98,000	
Cascade to Workman Conversion		11/20/2450	NEW-02445.B		16,502	
Locate tckt reduction software	2/1/2012	4/1/2009	D0020230	74,351		
IVR NAVIGATION ENHANCEMENT	12/30/2009	9/1/2009	NCP-02448.A	116,292		
BlzTalk Upgrade SW		2/24/2451	D0024468		92,740	
TEC IVR Replacement Project SW		3/3/2451	D0024558		1,037,794	
Full DOD Replacement		11/20/2450	NCP-02360.C		78,653	
Avenue Rplcmnt w Dynamics CRM		11/23/2450	NCP-02371.B		108,925	
Online Procedure & Testing System		2/25/2451	NCP-04780		79,663	
PSTEW Replacement		2/25/2451	NCP-04922		600,000	
SCCM (forefront, svr mgmt and wk pa		3/3/2451	NCP-04962		46,315	
ServiceOne - Implement Service Requ		3/3/2451	NCP-04964		154,380	
BlzTalk Upgrd		2/25/2451	NCP-04966		223,702	
Open Text Capital Project		2/22/2451	NCP-05200		150,000	
Gen Ops Interface		11/17/2450	NEW-02363.B		49,914	
Solomon		6/11/2451	NCP-05021			311,152
ETRM Rplcmnt - Phase 1-Power/Gas		3/3/2451	NCP-04900		2,064,419	
Facits Rating for Blk Elec Syslm -SW		2/25/2451	D0024353		72,871	
GIS Upgrade - IT Software		6/11/2451	D0023660			2,368
ETRM Pplc - P1s 2 - Solid/Liquid		6/11/2451	NCP-04901			1,017,153
IVR		6/11/2451	NCP-05020			2,554,383
GIS Upgrade		6/5/2451	NCP-04923			2,606,422
CS Dashboard forTEC and PGS		6/5/2451	NCP-05344			71,715
Maxviewer Software Replacement		6/5/2451	NCP-05340			143,431
Service One Upgrade SW		2/20/2451	D0023817		30,025	
Preference Page - Software		2/25/2451	NEW02453		23,528	
Preference Page		11/17/2450	NEW-02453.C		467,544	
Virtual Hold-TEC Only Software		3/3/2451	D0021490		9,591	
BW HANA Landscape - SW		3/1/2451	D0024534		30,203	
SOFTWARE :	9/15/2007	9/15/2007	REL-01176.A	114,033		
PURCHASE AND INSTALL NEW CALL MONITORING SYSTEM	3/15/2008	3/15/2008	NCP-02527.A	308,715	(308,715)	
IVR Impresario (Agent Desktop) Replacement	3/15/2008	3/15/2008	REL-01205.A	172,209	(172,209)	
NERC	6/30/2008	6/30/2008	D0015154	497	(497)	
Amortizable Equipment	12/31/2008	12/31/2008	D0015165	749,230		(749,230)
Amortizable Equipment	12/31/2008	12/31/2008	L1008-2008	1,084,348		(1,064,348)
Amortizable Equipment	3/26/2009	3/1/2009	NCP-02440.A	166,906		(166,906)
Amortizable Equipment	3/26/2009	3/1/2009	NCP-02440.A	500,048		(500,048)
PBX network software upgrade	7/31/2009	7/1/2009	D0015231	26,500		(26,500)
CYBER SECURITY CONTROLS NERC	12/31/2009	12/1/2009	D0015153	450,203		
ENOSERV POWERBASE RELAY TESTING DATABASE	12/31/2009	1/1/2010	NCP-02611.A	144,971		
Amortizable Equipment	7/21/2010	7/1/2010	D0015291	7,630		
Amortizable Equipment	7/21/2010	7/1/2010	D0015293	197,631		
Requested by Beth Young\$80K software project	10/26/2010	11/1/2010	NCP-02407.A	39,166		
INSTANTANEOUS RELAY BREAKER PROJECT	12/1/2010	12/1/2010	PRE-01308.A	123,980		
Amortizable General Plant	1/1/2011	1/1/2011	D0015253	286,030		
Requested by Beth Young\$80K software project	10/26/2010	2/1/2011	NCP-02407.A	33,832		
Tampa Electric & Peoples Gas project//this subpoint is used for Peoples Gas softw	5/25/2011	5/1/2011	NCP-02542.A		(6,496)	
Tampa Electric & Peoples Gas project//this subpoint will be used for Tampa Electri	5/25/2011	5/1/2011	NCP-02542.A	248,556		
Tampa Electric & Peoples Gas project//this subpoint ts for software charges combli	5/25/2011	5/1/2011	NCP-02542.A	565,715		
Amortizable Equipment	6/30/2011	7/1/2011	D0015157	11,014		
Amortizable Equipment	6/30/2011	8/1/2011	D0015307	58,173		
IRM DESKTOP OPTIMIZER	4/26/2011	8/1/2011	NCP-02375.A	286,173		
Tampa Electric & Peoples Gas project//this subpoint will capture PGS only software	10/23/2011	10/1/2011	NCP-02354.A	821		
Requested by Angle Leslie//Opened to charges 5/7/10//Tampa Electric & Peoples G	10/23/2011	10/1/2011	NCP-02354.A	98,436		
Tampa Electric & Peoples Gas project//this subpoint will be used to capture TEC on	10/23/2011	10/1/2011	NCP-02354.A	177,238		
IT Project	1/16/2012	1/1/2012	D0015304	172,256		
2011 IT Acct	1/16/2012	1/1/2012	D0015305	609,939		

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description	eng_in_service_year	in_service_year	work_order_number	2012	2013	2014
All TEC Departments (200)	7/31/2012	10/1/2012	D0021080	91,020		
Contractors-IT (442)	7/31/2012	10/1/2012	D0021083	98,715		
Overhead costs (040)	7/31/2012	10/1/2012	D0021086	6,869		
All TEC Departments (200)	7/31/2012	10/1/2012	D0021087	853,150		
PMO (250)	7/31/2012	10/1/2012	D0021068	63,827		
Infrastructure (275)	7/31/2012	10/1/2012	D0021089	65,025		
Affiliate Support (320)	7/31/2012	10/1/2012	D0021090	14,272		
Contractors-IT (442)	7/31/2012	10/1/2012	D0021092	121,253		
All TEC Departments (200)	7/31/2012	10/1/2012	D0021096	43,969		
NONE	12/31/2012	12/1/2012	D0024262	71,357		
COMPUTER & PERIPHERAL EQUIP.		6/9/2450	NEW-02537.B		22,574	
CIS MODERNIZATION - PHASE 1	12/15/2007	12/15/2007	NEW-01195.A	17,598	(17,596)	
CIS MODERNIZATION-PHASE 1	12/15/2007	12/15/2007	NEW-01195.A	418,456	(416,456)	
MICROSOFT ENTERPRISE AGREEMENT	6/30/2006	6/30/2006	D0015217	1,953,578	(1,953,578)	
SERVICE CTR CATALOG (INFO ACCESS)	8/15/2008	6/15/2006	D0015193	279,653	(279,853)	
Davies Consulting, Inc. Tree-Trimming Model (TTM) Version 3.7	12/15/2008	12/15/2008	NCP-02525.A	222,860		(222,860)
OMS Cad Dispatcher Licenses	12/15/2008	12/15/2008	NEW-02526.A	70,669		(70,669)
BIZTALK	12/31/2008	12/31/2008	D0015175	210,244		(210,244)

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description	eng_in_service_year	in_service_year	work_order_number	2012	2013	2014
Additional charges for resource planning data warehouse	12/31/2008	12/31/2008	L1009-2009	369,134		(369,134)
IntelliPlant Carry Over to PowerPlant	1/15/2009	1/1/2009	D0015234	377,688		(377,688)
PowerPlant 10.1	1/15/2009	1/1/2009	D0015318	1,157,530		(1,157,530)
LANDESK PATCH MANAGER SYSTEM	3/31/2009	3/1/2009	D0015227	97,359		(97,359)
GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY	4/1/2009	3/1/2009	REL-01213.A	8,811,923		(8,811,923)
GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY	12/31/2009	5/1/2009	REL-01213.A	121,489		
EMS UPGRADE / SOFTWARE	6/30/2009	6/1/2009	NCP-01323.B	4,882,174		(4,882,174)
GTECH MOBILEVIEWER SOFTWARE	6/15/2009	6/1/2009	REL-01237.A	45,860		(45,860)
IVR UPGRADE - CUSTOMER SERVICE UPGRADE PROJECT	7/31/2009	7/1/2009	NCP-02448.A	1,658,718		(1,658,718)
VERINT MONITORING SYSTEM	7/30/2009	7/1/2009	NCP-02527.A	159,964		(159,964)
EMS UPGRADE / ADDITIONAL SOFTWARE	12/31/2009	1/1/2010	NCP-01323.B	2,294		
RATE CASE SOFTWARE CHANGES	12/15/2009	1/1/2010	NCP-01328.A	2,678,918		
ENOSERV POWERBASE RELAY TESTING DATABASE	12/31/2009	1/1/2010	NCP-02611.A	144,971		
OC TOOL FOR GIS DATA - LICENSING & IMPLEMENTING SOFTWARE FOR GIS	6/1/2010	6/1/2010	NCP-01337.A	319,561		
IT privacy data loss software	7/21/2010	7/1/2010	D0015288	125,222		
AUTOMATING AND INTERGRATING ENHANCEMENTS TO ADDRESS STANDAI	7/30/2010	7/1/2010	NCP-02370.A	80,759		
PowerPlant 10.2 - Upgrade	9/13/2010	9/1/2010	D0015319	191,089		
OMS SOFTWARE UPGRADE	4/26/2011	4/1/2011	NCP-01325.A	6,125,556		
Windows 7 Project SW	5/31/2011	5/1/2011	D0015002	1,269,979		
Windows 7 upgrade	5/31/2011	5/1/2011	D0015003	2,300,758		
M/S File Migration	4/15/2011	5/1/2011	D0015254	87,569		
IMPLEMENT DATA DE-DUPLICATION TECHNOLOGY AND UPGRADE TO LTO4	6/30/2010	7/1/2011	D0015275	180,183		
SAP ERP - HR / Payroll Upgrade	9/15/2011	9/1/2011	D0015189	1,822,126		
Microsoft Enterprise Agreement (EA) Renewal (2011) PSA \$1,531,026 for Tampa E	7/31/2011	9/1/2011	D0015251	1,531,026		
SOFTWARE - RESIDENTIAL REVENUE 165 FOR RATE 365	10/23/2011	10/1/2011	NCP-02333.B	194,876		
ERP project HW - PSA In progress * Jackie Prater 2-23-2011	10/31/2011	11/1/2011	D0015187	597,381		
Quadrant AVL Fleet Management System-Software	12/31/2011	12/1/2011	NCP-02426.B	193,331		
LABORATORY INFORMATION MANAGEMENT SYSTEM (LIMS), LABWORKS RI	12/15/2011	1/1/2012	L1011-2010	222,339		
GIS ENHANCEMENTS	12/31/2011	1/1/2012	NCP-02614.B	132,969		
Quadrant AVL Fleet Management System-Hardware	2/9/2012	2/1/2012	NCP-02426.B	427,393		
2011 IT Capital project - PSA \$246,344, Purchase nCircle configuration compliance	6/15/2012	6/1/2012	D0015237	231,587		
ERP Project - Supply Chain ** PSA In progress jyp 3-15-2011	7/31/2012	7/1/2012	D0015170	4,911,289		
ERP Project - Financials ** PSA in progress jyp 3-15-2011	7/31/2012	7/1/2012	D0015171	7,070,267		
Implementation of Power Plant Budget system.Requested by Richard Walker In Pla	7/1/2012	7/1/2012	D0015320	377,024		
PowerPlant T&D Tax Repairs	7/1/2012	7/1/2012	D0015321	342,716		
Power Plan Reimbursable section of Software project.	7/1/2012	7/1/2012	D0015322	7,214		
ERP Project	7/31/2012	10/1/2012	D0015188	169,737		
All TEC Departments (200)	7/31/2012	10/1/2012	D0021078	1,901		
Deloitte Consultants (700)	7/31/2012	10/1/2012	D0021079	13,334		
Deloitte Consultants (700)	7/31/2012	10/1/2012	D0021084	695,082		
Deloitte Travel (705)	7/31/2012	10/1/2012	D0021085	31,344		
Deloitte Consultants (700)	7/31/2012	10/1/2012	D0021093	786,747		
Deloitte Travel (705)	7/31/2012	10/1/2012	D0021094	31,345		
PowerPlant Consultants (750)	7/31/2012	10/1/2012	D0021095	35,625		
Deloitte Consultants (700)	7/31/2012	10/1/2012	D0021097	13,332		
Phase 1 - The scope of this project is to consolidate all Interactive access to NERC	11/1/2012	11/1/2012	D0015272	314,140		
PSA Estimate \$188,720 - PSA Signed and approved	9/6/2012	11/1/2012	D0022130	51,009		
ESX & Virtual Host Additions & Replacements - Software (SW) This project is requi	10/1/2012	12/1/2012	D0020063	51,949		
PowerPlant workman management systems Integration	7/31/2012	12/1/2012	D0020386	310,947		
ERP Project - SW - Supply Chain		11/18/2450	D0015170	158,273		
ERP Project - SW - Financials		11/18/2450	D0015171	144,027		
ERP Project - SW - HR Guatemala		11/18/2450	D0015172	35,710		
PowerPlant 10.3 Regulatory System		2/24/2451	D0020677	33,140		
SAP ERP Access Control		11/18/2450	D0020880	385,690		
Agency Portal - Shared Software		11/20/2450	D0021651	(76)		
Mobile Device Mgt SW		2/20/2451	D0023618	130,902		
PowerPlant Property tax system		2/23/2451	D0024140	48,778		
PowerPlant & PowerTax Projects		2/25/2451	NCP-02233	295,000		
NERC Patching & Antivirns		2/22/2451	NCP-04381.B	55,167		
Virtual Hold		11/20/2450	NEW-02452.C	141,962		
Field Credit Off Cycle Proj		11/19/2450	NEW-02470.C	299,899		
PowerPlant & PowerTax Projects		2/25/2451	NCP-02233	295,000		
Enterprise Data Backup 2014		6/7/2451	NCP-05580	318,477		

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Microsoft EA Renewal		6/5/2451	NCP-05370			1,908,821
J1389-2012 PAAM - Privilege Access Activity Management - Software (SW)	11/1/2012	11/1/2012	D0019236	14,075		
LAPTOP SECURITY, ENCRYPTION, ; SOFTWARE ; CONTENT FILTERING	12/15/2007	12/15/2007	D0015225	288,256	(288,258)	
Server SW Ugrds-VMware Licenses		3/2/2451	NCP-04740			231,570
Firewall Upgrade		2/21/2451	D0022950			90,000
Install a single EMail Encryption solution to insure privacy and security of corporate	12/31/2009	12/1/2009	D0015257	106,764		
				83,029,475	4,865,874	(9,746,908)
				62,942,160	8,304,833	10,424,264
					(3,438,960)	(20,171,172)
					4,865,874	(9,746,908)
					12/31/2014	58,081,125

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Guatemala ERP SW-HR	SAP	Divested	ECC6.0 Ehp 4	N	NA	
budgeted A&G capitalized	N/A	NA	NA	NA	NA	
budgeted A&G capitalized	N/A	NA	NA	NA	NA	
Enhance daily forecasting process	TECO	Not in plan a	NA	N	NA	
Enhance GIS system	Intergraph	Not in plan a	NA	N	NA	
Move substation work management to another system	TECO	Not in plan a	NA	N	NA	
Locale ticket reduction software. SW developed to do extract	LSS	Not used	FME Desktop 2009	N	NA	
Services to update IVR. Added menu item.	Avaya	One-time set	NA	N	NA	
Upgrade to BizTalk software and hardware	TECO, HP, Micro	Planned for ;	BizTalk Server 2013	Y	BizTalk Server 2006	
Upgrade IVR system	Avaya	Planned for ;	TBD	Y	Genesys, Avaya	
Implement new Distribution Outage Reporting system	TECO	Planned for ;	NA	Y	Microsoft Access Database	
Upgrade CRM system for Industrial Marketing	TBD	Planned for ;	NA - TBD	N	NA	
Implement system for Customer Service rep procedures	TBD	Planned for ;	NA - TBD	N	NA	
Construction estimating system	TBD	Planned for ;	NA - TBD	N	NA	
Upgrade to System Center Configuration Management system	Microsoft	Planned for ;	SCCM 2012	Y	SCCM 2007	
Enhance IT service request system	CA	Planned for ;	NA	N	NA	
Upgrade to BizTalk software and hardware	TECO, HP, Micro	Planned for ;	BizTalk Server 2013	Y	BizTalk Server 2006	
Replace Image management system	OpenText	Planned for ;	OpenText 10.0	Y	Invslon & Datamagine	
Generation Operations Enterprise	Verityx	Planned for ;	NA - TBD	N	NA	
Upgrade software for non-energy billing items	TBD	Planned for ;	TBD	N	NA	
Implement new Energy Trading & Risk Management (ETRM)	TBD	Planned for ;	TBD	Y	Nucleus, Fuelwork	
System to track NERC assets	TECO	Planned for ;	TBD	N	NA	
Geographical Information System	Intergraph	Planned for ;	TBD	N	NA	
Energy Trading and Risk Management	TBD	Planned for ;	TBD	Y	Nucleus, Fuelwork	
Aura Contact Center	Avaya	Planned for ;	TBD	Y	Genesys, Avaya	
Geographical Information System	Intergraph	Planned for ;	TBD	N	NA	
Customer Service Dashboard	TECO	Planned for ;	NA - TBD	N	NA	
View Images of electric bill	TBD	Planned for ;	TBD	N	NA	
Upgrade to IT service management system	Computer Associate	Planned for ;	112.7	N	NA	
Implement Improved Customer notification	Twenty-first Century	Planned for ;	INA	N	NA	
Implement improved Customer notification	Twenty-first Century	Planned for ;	INA	N	NA	
N/A	Virtual Hold Techno	Purchased b	GRC 10.0	Y	Manual processes	
Implement SAP data warehouse software	SAP	Requested f	BW HANA 7.3	N	NA	
Powerline Poleforeman software	Powerline Technol	Used	3.03	N	NA	
Verint monitoring system	Verint	Used	10.4	N	NA	
Impresario Replacement	Point1	Used	Custom version for	Y	Impresario	
NERC software physical and cyber security contracts project	TECO	Used	Version 1 implementa	N	NA	
Exchange Messaging System	Microsoft	Used	Exchange 2007 SP2	N	NA	
Promod upgrade	Verityx	Used	PaR/SOV3.4	Y	ProMod	
HIS system	Alstom, Oracle	Used	HIS V2.3	N	NA	
HIS system	Alstom, Oracle	Used	HIS V2.3	N	NA	
Upgrade to PBX system	Verizon	Used	Release 5.5	N	NA	
NERC Bayside HMI	GE	Used	GE Cimplicity Mark VI	Y	GE Cimplicity Mark VI	
Powerbase Relay testing - Hardware	Enoserv	Used	5.0.8.3	N	N/A	
Service Management solution replacement	CA Technologies	Used	12.5	Y	HP Service Center	
Service Management solution replacement	CA Technologies	Used	12.5	Y	HP Service Center	
OATI web scheduler	OATI	Used	NA	N	NA	



Instantaneous Relay Breaker Project	TECO	Used	N/A	N/A	N/A	
M/S File Migration SW	TECO	Used	Windows Server 2008	Y	Novell 6.5	
OATI web scheduler	OATI	Used	NA	N	NA	
Credit and Collection System (Customer Service)	DeblNext	Used	Custom version for	N	NA	
Credit and Collection System (Customer Service)	DeblNext	Used	Custom version for	N	NA	
Credit and Collection System (Customer Service)	DeblNext	Used	Custom version for	N	NA	
nCircle Configuration Compliance Mgmt	nCircle	Used	5.13.0.117	N	NA	
Pegasys Upgrade	Johnson Controls	Used	3.11 SP2	N	NA	
Oracle IRM Desktop Optimization. Project to make several in-	TECO	Used	N/A	N	NA	
Agency Portal	Fidelity	Used	NA	N	NA	
Agency Portal	Fidelity	Used	NA	N	NA	
Agency Portal	Fidelity	Used	NA	N	NA	
Sharepoint HW - Server hardware for project	TECO	Used	2010	N	NA	
SharePoint2010	Microsoft	Used	2010	N	NA	

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ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
ERP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon	
Server upgrade G8 blades - Server hardware replacements	TECO	Used	NA	NA	NA	
Computer equipment	TECO	Used	NA	NA	NA	
Reporting database for TECCIS	TECO	Used	NA	N	NA	
Reporting database for TEC CIS	TECO	Used	NA	N	NA	
Volume software licensing agreement for many Microsoft relat	Microsoft	Used	Office 2010, Windows 7, Server 2008	N	NA	
Automated Access Request fulfillment and approval tool	CA Technologies	Used	12.5	Y	HP Service Center	
Line clearance analysis software. IDs which circuits will be tri	Davies Consulting	Used	3.7	N	NA	
Outage Management System licenses	CGI	Used	v4	N	NA	
Application integration software	Microsoft	Used	BlizTalk Server 2006	N	NA	

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Narrative Description	Developer	Used/Useful	Version No.	Replacement Y/N	Name of Prior App.	Questions for Acctg
Data warehouse for Resource Planning department (hardware)	TECO	Used	NA	N	NA	
Powerplant fixed assets system upgrade	PowerPlan	Used	PowerPlant 10.1	Y	Intelliplant	
Powerplant fixed assets system upgrade	PowerPlan	Used	PowerPlant 10.1	Y	Intelliplant	
Automated Patch Update software, software distribution and remote LANdesk	LANdesk	Used	LANDesk version 9.00.0.473	N	NA	
Implementation of Intergraph Geographical Information System	TECO, Intergraph	Used	G/Technology 09.40.2803	Y	FRAMME, FIMS, MapLink	
Implementation of Intergraph Geographical Information System	TECO, Intergraph	Used	G/Technology 09.40.2803	Y	FRAMME, FIMS, MapLink	
Upgrade of Energy Management System (EMS)	TECO, Alstom	Used	eTerra Platform 2.5	N	NA	
Implementation of Intergraph Geographical Information System	TECO, Intergraph	Used	G/Technology 09.40.2803	Y	FRAMME, FIMS, MapLink	
				For TEC - N		
				For PGS - Upgrade		
			For TEC - 7.0	and changed		
			For PGS - 3.5	operating system		
Upgrade to IVR system for TEC (Touchpoint) & PGS (MPS)	For TEC - Genesys For PGS - Nortel	Used	10.4	platform.	NA	
Additional licenses for Verint call monitoring	Verint	Used	10.4	N	NA	
Upgrade of Energy Management System (EMS)	TECO, Alstom	Used	eTerra Platform 2.5	N	NA	
CIS Enhancements	TECO	Used	NA	N	NA	
Substation relay testing software	Enoserv	Used	5.0.8.3	N	NA	
Implement GIS Quality Control software	WayTo Integration	Used	V1.0	N	NA	
Implement data loss prevention (DLP) software	RSA	Used	7.5	N	NA	
Enhancements to Finalist software	Pitney Bowes	Used	8	N	NA	
Powerplant fixed assets system upgrade	PowerPlan	Used	PowerPlant 10.2	N	NA	
Upgrade of Outage Management System hardware and software	CGI	Used	5	N	NA	
Microsoft Desktop Operating System	Microsoft	Used	Windows 7	Y	XP	
Microsoft Desktop Operating System	Microsoft	Used	NA - HW Replacement	Y	NA	
File server consolidation - Migration from Novell to Microsoft	Microsoft	Used	Windows Server 2008 R2	Y	Novell	
Implement data de-duplication backup system	Symantec	Used	NA	N	NA	
HR & payroll system upgrade	SAP	Used	ECC6.0 Ehp 4	N	NA	
Volume software licensing agreement for many Microsoft related	Microsoft	Used	NA	N	NA	
TEC CIS enhancement	TECO	Used	NA	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevation	
Automatic Vehicle Location	Quadrant	Used	N/A Hosted	N	NA	
Implemented new Lab Information System	Promium	Used	v6	Y	Labworks	
Enhancements to TEC GIS	WayTo Consulting	Used	NA	NA	NA	
Automatic Vehicle Location	Quadrant	Used	N/A Hosted	N	NA	
Implementation of configuration compliance management software	Circle	Used	CCM -- v5.13 .0.117 / IP 360 -- v6.9.4	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
Capital Budget system	PowerPlan	Used	PowerPlant 10.3	N	NA	
Implement new functionality	PowerPlan	Used	PowerPlant 10.3	N	NA	
Implement new functionality	PowerPlan	Used	PowerPlant 10.3	N	NA	
ERP implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation - SW Success Plan All 200	SAP	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation consulting work	Deloitte	Used	ECC6.0 Ehp 4	N	NA	
Implement two-factor authentication - protected NERC environment	Safenet	Used	Safenet MobilePass 8.0.352.45	N	NA	
Vcenter - VMware Virtualization	VMWare/LANDesk	Used	ESXI 5.1	Y	ESXI 4.5/ESXI 5.0	
Expansion of virtual server environment	TECO, EMC	Used	ESXI 5.1	Y	ESXI 4.5/ESXI 5.0	
Integration as part of ERP Implementation	TECO	Used	PowerPlant 10.3	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
ERP Implementation	SAP	Used	ECC6.0 Ehp 4	N	NA	
Powerplant fixed assets system upgrade	PowerPlan	Used	PowerPlant 10.3	N	NA	
Implement access control (GRC) for SAP	SAP, Deloitte	Used	GRC 10.0	Y	Manual processes	
Implement portal for Inquiries by external agencies	FIS	Used	NA - hosted	N	NA	
Implement system to manage personal devices	XenMobile	Used	XenMobile Device Manager version 8	N	NA	
Implemented property tax automation	PowerPlan	Used	PowerTax 10.3 - Property Tax Module	Y	Manual processes	
Property tax software	PowerPlan	Used	PowerTax 10.3 - Property Tax Module	Y	Manual processes	
Vcenter Patching - vCenter Protect	VMWare/LAN Desk	Used	8.0	N	Shavlik	
Upgrade IVR software	Genesys	Used	TBD	N	NA	
Include off cycle meter reading in CAD system	TECO, CGI	Used	PragmaCAD v5.32	N	NA	
Tax provisioning software	PowerPlan	Used	PowerTax 10.3 - Tax Provisioning Module	Y	Manual processes	
Upgrade Netbackup SW and HW	Symantec for SW	Used	NB 7.x	N	NA	

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Narrative Description	Developer	Used/Useful	Version No.	Replacement Y/N	Name of Prior App	Questions for Acctg
Volume software licensing agreement for many Microsoft relat	Microsoft	Used	NA	N	NA	
Implement privilege access activity management	Quest	Used	v2.4	N	NA	
Encryption software	Checkpoint/Pointsec	Used (limited)	5.2.2.747748	N	N/A	
Virtualization environment	VMWare	Used	ESXI 5.1 - ELA	Y	ESXI 4.5/ESXI 5.0	
Firewall appliance upgrades	Checkpoirt	Used/in prog	R75.45 GAIA	Y	R70.30 SecurePlatform	
Ironmail	McAfee	Used	EOL 26.7.2 HF7 ENI	N	NA	

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RETIREMENTS 2013

Description	Long Description	Asset Id	In Service Year	Eng In Service Year	Beginning Value	Ending Reserve	Month	Year	Vintage	Amount
CIS MODERNIZATION	CIS MODERNIZATION-PHASE 1	24012398	12/1/2007	12/1/2007	418455.89	352598.71		12	2007	200712 (418,456)
CIS MODERNIZATION	CIS MODERNIZATION - PHASE 1	24012397	12/1/2007	12/1/2007	17596.18	14931.05		12	2007	200712 (17,596)
LAPTOP SECURITY	LAPTOP SECURITY, ENCRYPTION, ; SOFTWARE	192343	12/1/2007	12/1/2007	288256.28	257194.59		12	2007	200712 (288,256)
IVR Impresario	IVR Impresario (Agent Desktop) Replacement	24676268	3/1/2008	3/1/2009	172209.59	152117.58		3	2008	200803 (172,209)
VERINT SOFTWARE	PURCHASE AND INSTALL NEW CALL MONITORING	25474434	3/1/2008	3/1/2009	308714.83	277843.36		3	2008	200803 (308,715)
NERC	NERC	24675254	6/1/2008	6/1/2008	496.64	422.17		6	2008	200806 (497)
MICROSOFT ENTERP	MICROSOFT ENTERPRISE AGREEMENT	24675254	6/1/2008	6/1/2008	1953578	1660541.29		6	2008	200806 (1,953,578)
SERVICE CTR CATAL	SERVICE CTR CATALOG (INFO ACCESS)	24675259	8/1/2008	8/1/2008	279653.2	228833.46		8	2008	200808 (279,653)

RETIREMENTS 2014

Description	Long Description	Asset Id	In Service Year	Eng In Service Year	Beginning Value	Ending Reserve	Month	Year	Vintage	Amount
Amortizable Equipment	Additional charges for resource planning data ware	25857092	12/1/2008	12/1/2008	369133.8	276850.35		12	2008	200812 (369,134)
Amortizable Equipment	Amortizable Equipment	26933930	12/1/2008	12/1/2008	1064347.66	691826		12	2008	200812 (1,064,348)
Davies Software	Davies Consulting, Inc. Tree Trimming Model (TT)	25059542	12/1/2008	12/1/2008	222859.88	167144.86		12	2008	200812 (222,860)
Meter Operations Aulc	OMS Cad Dispatcher Licenses	25059623	12/1/2008	12/1/2008	70689.37	53017.05		12	2008	200812 (70,689)
Work Order Addition	Amortizable Equipment	24917434	12/1/2008	12/1/2008	749229.94	581922.47		12	2008	200812 (749,230)
BIZTALK	BIZTALK	25045789	12/1/2008	12/1/2008	210243.97	157683		12	2008	200812 (210,244)
IntellPlant Carry Over	IntellPlant Carry Over to PowerPlant	25167088	1/1/2009	1/1/2009	377686.35	276969.95		1	2009	200901 (377,686)
PowerPlant 10.1	PowerPlant 10.1	25167079	1/1/2009	1/1/2009	1157529.8	848449.86		1	2009	200901 (1,157,530)
LANDESK PATCH MAN	LANDESK PATCH MANAGER SYSTEM	24896898	3/1/2009	3/1/2009	97359.08	68151.3		3	2009	200903 (97,359)
HIS UPGRADE - ECC	Amortizable Equipment	25378321	3/1/2009	3/1/2009	165905.76	116833.99		3	2009	200903 (166,906)
HIS UPGRADE - ECC	Amortizable Equipment	25378266	3/1/2009	3/1/2009	500047.69	350033.44		3	2009	200903 (500,048)
GIS - SOFTWARE	GIS IMPLEMENTATION PROJECT FOR ENERGY	25957932	3/1/2009	4/1/2009	8611922.94	5884814.03		4	2009	200904 (8,611,923)
Work Order Addition	EMS UPGRADE/SOFTWARE	25957940	6/1/2009	6/1/2009	4682174.27	3043413.29		6	2009	200906 (4,682,174)
MOBILE DATA TERM	MOBILEVIEWER SOFTWARE	25519245	6/1/2009	6/1/2009	45860.48	29809.27		6	2009	200906 (45,860)
Amortizable Equipment	PSX network software upgrade	27860025	7/1/2009	7/1/2009	26500.04	16783.38		7	2009	200907 (26,500)
VERINT MONITORING	VERINT MONITORING SYSTEM	25519192	7/1/2009	7/1/2009	15983.77	101310.34		7	2009	200907 (159,864)
IVR UPGRADE - SOF	IVR UPGRADE - CUSTOMER SERVICE UPGRADE	25858976	7/1/2009	7/1/2009	1658717.57	1050521.12		7	2009	200907 (1,658,718)

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accum_qty	accum_cost	allo_res	month
0	-	0	12/1/2012 0:00
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0	-	0	12/1/2012 0:00
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2	-	0	12/1/2012 0:00
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1	308,715	257082.0925	12/1/2012 0:00
1	7,630	3569.237178	12/1/2012 0:00
1	194,876	60579.97736	12/1/2012 0:00
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0	-	0	12/1/2012 0:00
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1	197,631	92447.22837	12/1/2012 0:00
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1	418,456	379915.0355	12/1/2012 0:00
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1	106,764	74937.35007	12/1/2012 0:00
1	57,655	26969.62333	12/1/2012 0:00
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1	159,964	112278.1079	12/1/2012 0:00
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0	-	0	12/1/2012 0:00
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utility_account_id	property_unit	asset_id	description
130300	Amortizable Equipment	201271	Software
130300	Amortizable Equipment	26096240	CYBER SECURITY CO
130300	Amortizable Equipment	198411	Software
130300	Amortizable Equipment	197284	Software
130300	Amortizable Equipment	201074	Software
130300	Amortizable Equipment	195309	Software
130300	Amortizable Equipment	195342	Software
130300	Amortizable Equipment	196579	Software
130300	Amortizable Equipment	192966	Software
130300	Amortizable General Pl	27001472	INSTANTANEOUS REL
130300	Non-unitized:	26503527	Requested by Brett Edn
130300	Non-unitized:	25026828	Fleet Srvcs Fuel Mgmt ;
130300	Amortizable Equipment	27502695	OMS SOFTWARE UPC
130300	Amortizable Equipment	24675259	SERVICE CTR CATAL
130300	Amortizable Equipment	25474434	PURCHASE AND INST
130300	Amortizable Equipment	26836365	Amortizable Equipment
130300	Amortizable Equipment	29207425	SOFTWARE - RESIDEI
130300	Amortizable Equipment	195343	Software
130300	Amortizable Equipment	27635995	Amortizable Equipment
130300	Amortizable Equipment	27809776	Locate tckt reduction so
130300	Amortizable Equipment	25045789	BIZTALK
130300	Amortizable Equipment	28041888	Amortizable Equipment
130300	Amortizable Equipment	27420962	IRM DESKTOP OPTIMI
130300	Amortizable Equipment	27809870	Amortizable Equipment
130300	Amortizable Equipment	25957932	GIS IMPLEMENTATIO
130300	Amortizable Equipment	26836206	Amortizable Equipment
130300	Amortizable Equipment	25957945	RATE CASE SOFTWAI
130300	Amortizable Equipment	24917434	Amortizable Equipment
130300	Amortizable Equipment	197413	Software
130300	Amortizable Equipment	25856976	IVR UPGRADE - CUST
130300	Amortizable Equipment	25801520	ENOSERV POWERBA
130300	Amortizable Equipment	24012398	CIS MODERNIZATION
130300	Amortizable Equipment	24012397	CIS MODERNIZATION
130300	Amortizable Equipment	27439812	Windows 7 Project SW
130300	Amortizable Equipment	24675254	MICROSOFT ENTERP
130300	Amortizable Equipment	201399	Software
130300	Amortizable Equipment	3493634	SOFTWARE ;
130300	Amortizable Equipment	24896898	LANDESK PATCH MAN
130300	Amortizable Equipment	27859756	Windows 7 upgrade
130300	Amortizable Equipment	192343	LAPTOP SECURITY,EI
130300	Amortizable Equipment	192914	Software
130300	Amortizable Equipment	25857104	IVR NAVIGATION ENH
130300	Amortizable General Pl	26094656	Install a single EMail En
130300	Amortizable General Pl	26561620	NEW CONST WORKPI
130300	Amortizable General Pl	27439846	Amortizable General Pl
130300	Amortizable General Pl	26854597	AUTOMATING AND IN
130300	Amortizable General Pl	25958117	GIS IMPLEMENTATIO
130300	Amortizable General Pl	25519192	VERINT MONITORING
130300	Amortizable General Pl	27581840	Amortizable General Pl
130300	Amortizable General Pl	27579623	Amortizable General Pl
130300	Amortizable General Pl	26836147	QC TOOL FOR GIS DA

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130300 Amortizable General Pl:	27809757 M/S File Migration
130300 Non-unitized:	26577722 2010 BUDGET ACCT; *
130300 Non-unitized:	24828683 ENTERPRISE GIS
130300 Non-unitized:	26008726 PSA est \$195,000 Purc
130300 Non-unitized:	27091112 **See J0257-2010 *****
130300 Non-unitized:	24828757 Desktop Application Op
130300 Non-unitized:	25805100 Finish installing SW for
130300 Non-unitized:	24014690 SERVICE CTR CATALO
130300 Non-unitized:	26880911 2010 BUDGET ACCT; *
130300 Non-unitized:	27254512 IMPLEMENT DATA DE
130300 Non-unitized:	25890091 David Claridge x40262
130300 Non-unitized:	25085341 VERINT MONITORING
130300 Non-unitized:	27091729 interface program-creat
130300 Non-unitized:	25752017 Requested by Sharon C
130300 Non-unitized:	27583768 **ERP project HW - PS
130300 Non-unitized:	26881130 Requested by Beth You
130300 Non-unitized:	27347035 Total PSA \$130,286. Se
130300 Non-unitized:	28398775 2011 IT Capital project
130300 Non-unitized:	27091433 Tampa Electric & Peopl
130300 Non-unitized:	27780606 2011 IT Acct
130300 Non-unitized:	27091610 See K2557-2009 & K25
130300 Non-unitized:	36727777 NONE
130300 Non-unitized:	24745405 ENTERPRISE GIS
130300 Non-unitized:	26425775 Requested by Beth You
130300 Non-unitized:	25085126 IVR UPGRADE
130300 Non-unitized:	24543852 EXCHANGE - MESSAG
130300 Non-unitized:	26008388 Requested by Sharon C
130300 Non-unitized:	24828703 Locate Tckt Reduction f
130300 Non-unitized:	25484543 Enoserv Powerbase Re
130300 Non-unitized:	27534098 Tampa Electric & Peopl
130300 Non-unitized:	27018394 OMS UPGRADE - NAM
130300 Non-unitized:	27534035 Tampa Electric & Peopl
130300 Non-unitized:	27254899 Total PSA Est \$220,000
130300 Non-unitized:	27091109 Business Unit specific n
130300 Non-unitized:	27533968 Requested by Angie Le
130300 Non-unitized:	24013534 POWERLINE POLEFO
130300 Non-unitized:	27780704 IT Project
130300 Non-unitized:	26008259 PSA est \$195,000 Purc
130300 Non-unitized:	27091216 Tampa Electric & Peopl
130300 Non-unitized:	27534132 Residential Revenue 16
130300 Non-unitized:	27780660 LABORATORY INFORI
130300 Non-unitized:	27445110 Microsoft Enterprise Ag
130300 Non-unitized:	27780707 D Claridge/no retiremer
130300 Non-unitized:	27346925 Requested by Sharon C
130300 Non-unitized:	27347067 Total Estimate : \$130,28
130300 Non-unitized:	36727747 ESX & Virtual Host Add
130300 Non-unitized:	27652879 Quadrant AVL Fleet Ma
130300 Non-unitized:	36009924 Phase 1 - The scope of
130300 Non-unitized:	25412384 The purpose of this effo
130300 Non-unitized:	25483607 OPENED FOR 2009 BL
130300 Non-unitized:	24013636 LAP TOP SECURITY, E
130300 Non-unitized:	25484120 Enoserv Powerbase Re

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TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S NINTH SET OF
INTERROGATORIES
INTERROGATORY NO. 128
PAGE 22 OF 32
FILED: JUNE 24, 2013

Docket No.130040-EI
Jacob Pous Workpapers
Exhibit JP-2
Page 78 of 102

130300 Non-unitized:	27878573	Quadrant AVL Fleet Ma
130300 Non-unitized:	36009939	J1389-2012 PAAM - Pri
130301 Non-unitized:	27425992	SAP ERP - HR / Payroll
130301 Non-unitized:	34359529	Deloitte Travel (705)
130301 Non-unitized:	34359532	PowerPlant Consultants
130301 Non-unitized:	34359523	Contractors-IT (442)
130301 Non-unitized:	34359526	Deloitte Consultants (70
130301 Non-unitized:	34359535	All TEC Departments (;
130301 Non-unitized:	29280453	ERP Project - Supply Cl
130301 Non-unitized:	29280461	2011 Capital project ***
130301 Non-unitized:	29280457	ERP Project - Financial:
130301 Non-unitized:	34359496	All TEC Departments (;
130301 Non-unitized:	34359499	Contractors-IT (442)
130301 Non-unitized:	34359502	Deloitte Consultants (70
130301 Non-unitized:	34359538	Deioitte Consultants (70
130301 Non-unitized:	34359490	All TEC Departments (;
130301 Non-unitized:	34359511	All TEC Departments (;
130301 Non-unitized:	34359493	Deloitte Consultants (70
130301 Non-unitized:	34359520	Affiliate Support (320)
130301 Non-unitized:	34359508	Overhead costs (040)
130301 Non-unitized:	34359471	ERP Project
130301 Non-unitized:	34359505	Deloitte Travel (705)
130301 Non-unitized:	34359514	PMO (250)
130301 Non-unitized:	34359517	Infrastructure (275)
130300 Amortizable Equipment	25378266	Amortizable Equipment
130300 Amortizable Equipment	25378321	Amortizable Equipment
130300 Amortizable General Pl:	36365428	GIS ENHANCEMENTS
130300 Amortizable Equipment	195344	Software
130300 Amortizable Equipment	198980	Software
130300 Amortizable Equipment	25167088	IntelliPlant Carry Over tr
130300 Amortizable Equipment	27063467	PowerPlant 10.2 - Upgr:
130300 Amortizable Equipment	25718913	Amortizable Equipment
130300 Amortizable Equipment	203177	Software
130300 Amortizable Equipment	192964	Software
130300 Amortizable Equipment	25167079	PowerPlant 10.1
130300 Non-unitized:	26161943	Power Plant Upgrade 10
130300 Non-unitized:	24014515	INTELLIPLANT SOFTWA
130300 Non-unitized:	24828694	PROGRAM SCOPE AP
130300 Non-unitized:	29280469	Implementation of Powe
130300 Non-unitized:	24651396	PowerPlant Developme
130300 Non-unitized:	29280472	PowerPlant T&D Tax Ri
130300 Non-unitized:	29280475	Power Plan Reimbursat
130300 Non-unitized:	24698209	PROGRAM SCOPE AP
130300 Non-unitized:	36248925	PowerPlant workman m
130300 Non-unitized:	24651393	PROGRAM SCOPE AP
130300 Amortizable Equipment	27859853	IT privacy data loss soft
130300 Non-unitized:	26008375	PSA Est \$115K Provide
130300 Non-unitized:	25214967	IVR Navigation Enchant
130300 Amortizable Equipment	192965	Software
130300 Amortizable Equipment	201433	Software
130300 Amortizable Equipment	192916	Software
130300 Amortizable Equipment	197406	Software

130300 Amortizable Equipment	198421 Software
130300 Amortizable Equipment	25958214 EMS UPGRADE / ADDI
130300 Amortizable Equipment	196580 Software
130300 Amortizable Equipment	197131 Software
130300 Amortizable Equipment	202772 Software
130300 Amortizable Equipment	203076 Software
130300 Amortizable Equipment	196800 Software
130300 Amortizable Equipment	192963 Software
130300 Amortizable Equipment	195308 Software
130300 Amortizable General Pl	25957940 EMS UPGRADE / SOF
130300 Non-unitized:	25026813 EMS REPLACEMENT S
130300 Non-unitized:	25484941 Separate software modi
130300 Amortizable Equipment	26933938 Amortizable Equipment
130300 Non-unitized:	24543824 METER OPS AUTOMA
130300 Non-unitized:	24013425 CIS MODERNIZATION
130300 Non-unitized:	24543796 VEGITATION MGMT O
130300 Non-unitized:	25058511 RESOURCE PLANNIN
130300 Non-unitized:	24013230 CIS MODERNIZATION
130300 Non-unitized:	24014576 M/S ENTERPRISE AGF
130300 Non-unitized:	24014019 IMPRESARIO REPLAC
130300 Non-unitized:	24014411 VERINT MONITORING
130300 Non-unitized:	24543922 BIZTALK APPLICATIOI
130300 Non-unitized:	24014532 NERC - SOFTWARE
130300 Non-unitized:	25058518 PROMOD UPGREADE
130300 Amortizable Equipment	24676268 IVR Impresario (Agent I
130300 Amortizable Equipment	24675294 NERC
130300 Amortizable Equipment	27860025 PBX network software L
130300 Amortizable General Pl	25059542 Davies Consulting, Inc.
130300 Amortizable General Pl	25059623 OMS Cad Dispatcher Li
130300 Amortizable General Pl	25519245 GTECH MOBILEVIEWE
130300 Non-unitized:	25085517 PBX SOFTWARE UPG
130300 Non-unitized:	27091139 Tampa Electric & Peopl
130300 Non-unitized:	24745411 HIS SYSTEM
130300 Non-unitized:	25026825 MOBILE DATA TERMIN
130300 Non-unitized:	24745417 HIS SYSTEM - COMPL
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WO Description	Func Class	Work Order Ty	Major Location	Asset Location	AFUDC	Status
ERP Project - SW - Supply Chain	Electric Intangil	WO-ES-PP-Ge	General Offices	Data Center - Y0		Standard Close
ERP Project - SW - Financials	Electric Intangil	WO-ES-PP-Ge	General Offices	Data Center - Y0		Standard Close
ERP Project - SW - HR Guatemala	Electric Intangil	WO-ES-PP-Ge	General Offices	Data Center - Y0		Standard Close
PowerPlant 10.3 Regulatory System	Electric Intangil	WO-CS-PP-Ge	General Offices	TECO Plaza - C0		Standard Close
SAP ERP Access Control	Electric Intangil	WO-CS-PP-Ge	General Offices	TECO Plaza - C0		Standard Close
Virtual Hold-TEC Only Software	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
Agency Portal - Shared Software	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
Firewall Upgrade	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
Mobile Device Mgt SW	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
Service One Upgrade SW	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
PowerPlant Property tax system	Electric Intangil	WO-CS-PP-Ge	General Offices	TECO Plaza - C0		Standard Close
Facts Ratng for Blk Elec System-SW	Electric Intangil	WO-ED-PP-Ge	General Offices	Data Center - Y0		Standard Close
BizTalk Upgrade SW	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
BW HANA Landscape - SW	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
TEC IVR Replacement Project SW	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
PowerPlant & PowerTax Projects	Electric Intangil	FP-CS-Genera	General Offices	TECO Plaza - C0		Standard Close
Full DOD Replacement	Electric Intangil	WO-ED-WP-Gi	General Offices	Energy Control 0		Standard Close
Hourly GenMan Enhancement	Electric Intangil	WO-ED-WP-Gi	General Offices	Data Center - Y0		Standard Close
Avenue Rplcmnt w Dynamics CRM	Electric Intangil	WO-ED-WP-Gi	General Offices	Data Center - Y0		Standard Close
GIS Enhancements	Electric Intangil	FP-ED-Genera	General Offices	Data Center - Y0		Standard Close
NERC Patching & Antivirus	Electric Intangil	WO-ED-PP-Ge	General Offices	Data Center - Y0		Standard Close
TEC A&G Bucket	Electric Miscell	FP-PA-Plant At	General Offices	0 0		Monthly Close
Server S/W Ugrds-VMware Licenses	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
Online Procedure & Testing System	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
ETRM Rplcmnt - Phase 1-Power/Gas	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
PSTEW Replacement	Electric Genera	FP-ED-Genera	General Offices	Data Center - Y0		Standard Close
SCCM (forefront, svr mgmt and wk pa	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
ServiceOne - Implement Service Requ	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
BizTalk Upgrd	Electric Genera	FP-CS-Genera	General Offices	Data Center - Y0		Standard Close
Open Text Capital Project	Electric Genera	FP-CS-Genera	General Offices	TECO Plaza - C0		Standard Close
Gen Ops Interface	Electric Intangil	WO-CS-WP-Gi	General Offices	Data Center - Y0		Standard Close
Cascade to Workman Conversion	Electric Intangil	WO-ED-WP-Gi	General Offices	Central Operati 0		Standard Close
Virtual Hold	Electric Intangil	WO-CS-WP-Gi	General Offices	Data Center - Y0		Standard Close
Preference Page - Software	Electric Intangil	FP-ED-Distribu	General Offices	Data Center - Y0		Standard Close
Preference Page	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close
Field Credit Off Cycle Proj	Electric Intangil	WO-ED-WP-Gi	Meters	Meter Departm 0		Standard Close
COMPUTER & PERIPHERAL EQUIP.	Electric Intangil	WO-CS-PP-Ge	General Offices	Data Center - Y0		Standard Close

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	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	Total
	156,273	-	-	-	-	-	-	-	-	-	-	-	156,273
	144,027	-	-	-	-	-	-	-	-	-	-	-	144,027
	35,710	-	-	-	-	-	-	-	-	-	-	-	35,710
					33,140	-	-	-	-	-	-	-	33,140
	365,690	-	-	-	-	-	-	-	-	-	-	-	365,690
	(76)	-	-	-	-	-	-	-	-	-	-	9,591	9,591
		90,000	-	-	-	-	-	-	-	-	-	-	(76)
	130,902	-	-	-	-	-	-	-	-	-	-	-	90,000
	30,025	-	-	-	-	-	-	-	-	-	-	-	130,902
				46,778	-	-	-	-	-	-	-	-	30,025
						49,554	7,772	7,772	7,772	-	-	-	46,778
					92,740	-	-	-	-	-	-	-	72,871
										30,203	-	-	92,740
												#####	30,203
						147,500	24,583	24,583	24,583	24,583	24,583	24,583	1,037,794
3	78,653	-	-	-	-	-	-	-	-	-	-	-	295,000
	32,496	-	-	-	-	-	-	-	-	-	-	-	78,653
	108,925	-	-	-	-	-	-	-	-	-	-	-	32,496
													108,925
1												98,000	98,000
I.B	49,130	54,332	55,167	64,239	69,694	77,479	70,800	78,579	71,443	74,821	71,291	57,081	55,167
)			50,062										788,952
)											231,570		231,570
)						77,247	1,208	1,208	-	-	-	-	79,663
2												#####	2,064,419
2						600,000	-	-	-	-	-	-	600,000
4												46,315	46,315
3							209,715	13,987	-	-	-	-	154,380
)			125,000	25,000	-	-	-	-	-	-	-	-	223,702
	49,914	-	-	-	-	-	-	-	-	-	-	-	150,000
	16,502	-	-	-	-	-	-	-	-	-	-	-	49,914
	141,962	-	-	-	-	-	-	-	-	-	-	-	16,502
3						23,528	-	-	-	-	-	-	141,962
	280,265	23,289	30,349	133,641	-	-	-	-	-	-	-	-	23,528
	299,899	-	-	-	-	-	-	-	-	-	-	-	467,544
	22,574	-	-	-	-	-	-	-	-	-	-	-	299,899
													22,574

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WO Description	Func Class	Work Order Type	Major Location	Asset Location	AFUDC	Status	Est In Service Date	In Service Date	Project Manager	Created By	Major Location	Asset Location	AFUDC	Status	Est In Service Date	In Service Date
COMPUTER & PERIPHERAL EQUIP.	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	6/30/2011	1/0/1900	CS	201106	ANIA	ANIA	0	Standard Close	6/30/2011	1/0/1900
Gen Ops Interface	Electric Intangible Pk	WO-CS-WP-General	General Offices	Data Center - Ybor	0	Standard Close	6/15/2012	1/0/1900	CS	201203	ANIA	ANIA	0	Standard Close	6/15/2012	1/0/1900
Preference Page	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	6/30/2012	1/0/1900	CS	201203	ANIA	ANIA	0	Standard Close	6/30/2012	1/0/1900
SAP ERP Access Control	Electric Intangible Pk	WO-CS-PP-General	General Offices	TECO Plaza - Office	0	Standard Close	7/15/2012	7/15/2012	CS	201207	ANIA	ANIA	0	Standard Close	7/15/2012	7/15/2012
ERP Project - SW - HR Guatemala	Electric Intangible Pk	WO-ES-PP-General	General Offices	Data Center - Ybor	0	Standard Close	7/31/2012	7/31/2012	CS	201207	ANIA	ANIA	0	Standard Close	7/31/2012	7/31/2012
ERP Project - SW - Financials	Electric Intangible Pk	WO-ES-PP-General	General Offices	Data Center - Ybor	0	Standard Close	7/31/2012	7/31/2012	CS	201207	ANIA	ANIA	0	Standard Close	7/31/2012	7/31/2012
ERP Project - SW - Supply Chain	Electric Intangible Pk	WO-ES-PP-General	General Offices	Data Center - Ybor	0	Standard Close	7/31/2012	7/31/2012	CS	201207	ANIA	ANIA	0	Standard Close	7/31/2012	7/31/2012
Field Credit Oil Cycle Proj	Electric Intangible Pk	WO-ED-WP-General	Meters	Meter Department	0	Standard Close	8/15/2012	1/0/1900	CS	201208	ANIA	ANIA	0	Standard Close	8/15/2012	1/0/1900
Full DOD Replacement	Electric Intangible Pk	WO-ED-WP-General	General Offices	Energy Control Centre	0	Standard Close	9/15/2012	1/0/1900	CS	201209	ANIA	ANIA	0	Standard Close	9/15/2012	1/0/1900
Cascade to Workman Conversion	Electric Intangible Pk	WO-ED-WP-General	General Offices	Central Operations - 10	0	Standard Close	9/15/2012	1/0/1900	CS	201209	ANIA	ANIA	0	Standard Close	9/15/2012	1/0/1900
Virtual Hold	Electric Intangible Pk	WO-CS-WP-General	General Offices	Data Center - Ybor	0	Standard Close	9/15/2012	1/0/1900	CS	201209	ANIA	ANIA	0	Standard Close	9/15/2012	1/0/1900
Agency Portal - Shared Software	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	9/30/2012	1/0/1900	CS	201209	ANIA	ANIA	0	Standard Close	9/30/2012	1/0/1900
Avenue Rplmnt w Dynamics CRM	Electric Intangible Pk	WO-ED-WP-General	General Offices	Data Center - Ybor	0	Standard Close	12/31/2012	1/0/1900	CS	201212	ANIA	ANIA	0	Standard Close	12/31/2012	1/0/1900
Hourly GenMan Enhancement	Electric Intangible Pk	WO-ED-WP-General	General Offices	Data Center - Ybor	0	Standard Close	12/15/2012	1/1/2013	CS	201301	ANIA	ANIA	0	Standard Close	12/15/2012	1/1/2013
Mobile Device Mgt SW	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	1/31/2013	1/0/1900	CS	201301	ANIA	ANIA	0	Standard Close	1/31/2013	1/0/1900
Service One Upgrade SW	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	1/31/2013	1/0/1900	CS	201301	ANIA	ANIA	0	Standard Close	1/31/2013	1/0/1900
Firewall Upgrade	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	2/28/2013	1/0/1900	CS	201302	ANIA	ANIA	0	Standard Close	2/28/2013	1/0/1900
NERC Patching & Antivirus	Electric Intangible Pk	WO-ED-WP-General	General Offices	Data Center - Ybor	0	Standard Close	3/15/2013	1/0/1900	CS	201303	ANIA	ANIA	0	Standard Close	3/15/2013	1/0/1900
Open Text Capital Project	Electric General Plan	FP-CS-General	Plant General Offices	TECO Plaza - Office	0	Standard Close	3/30/2013	1/0/1900	CS	201303	ANIA	ANIA	0	Standard Close	3/30/2013	1/0/1900
PowerPlant Property tax system	Electric Intangible Pk	WO-CS-PP-General	General Offices	TECO Plaza - Office	0	Standard Close	4/30/2013	1/0/1900	CS	201304	ANIA	ANIA	0	Standard Close	4/30/2013	1/0/1900
PowerPlant 10.3 Regulatory System	Electric Intangible Pk	WO-CS-PP-General	General Offices	TECO Plaza - Office	0	Standard Close	5/31/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	5/31/2013	1/0/1900
BizTalk Upgrade SW	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	5/31/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	5/31/2013	1/0/1900
PSTEW Replacement	Electric General Plan	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/29/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	6/29/2013	1/0/1900
Facilities Raising for Blk Elec System SW	Electric Intangible Pk	WO-ED-PP-General	General Offices	Data Center - Ybor	0	Standard Close	6/30/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	6/30/2013	1/0/1900
Preference Page - Software	Electric Intangible Pk	FP-ED-Distribution-E	General Offices	Data Center - Ybor	0	Standard Close	6/30/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	6/30/2013	1/0/1900
BizTalk Upgrd	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	6/30/2013	1/0/1900
Online Procedure & Testing System	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2013	1/0/1900	CS	201305	ANIA	ANIA	0	Standard Close	6/30/2013	1/0/1900
BW HANA Landscape - SW	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	10/15/2013	1/0/1900	CS	201310	ANIA	ANIA	0	Standard Close	10/15/2013	1/0/1900
Server S/W Upgrds-VMware Licenses	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	11/30/2013	1/0/1900	CS	201311	ANIA	ANIA	0	Standard Close	11/30/2013	1/0/1900
GIS Enhancements	Electric Intangible Pk	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
Virtual Hold-TEC Only Software	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
TEC IVR Replacement Project SW	Electric Intangible Pk	WO-CS-PP-General	General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
ETRM Rplcmnt - Phase 1-Power/Gas	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
SCCM (forefront, svr mgmt and wk pa	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
ServiceOne - Implement Service Requ	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2013	1/0/1900	CS	201312	ANIA	ANIA	0	Standard Close	12/31/2013	1/0/1900
Internet Explorer	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2015	1/0/1900	CS	201503	ANIA	ANIA	0	Standard Close	6/30/2015	1/0/1900
MS Office Suite	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2015	1/0/1900	CS	201503	ANIA	ANIA	0	Standard Close	6/30/2015	1/0/1900
TEC Combine deposit/electric bills	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2015	1/0/1900	CS	201512	ANIA	ANIA	0	Standard Close	12/31/2015	1/0/1900
TEC Program billing (EP & ZC) CIS	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2015	1/0/1900	CS	201512	ANIA	ANIA	0	Standard Close	12/31/2015	1/0/1900
OMS/CAD Upgrade & MDM Integration	Electric General Plan	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/29/2016	1/0/1900	CS	201606	ANIA	ANIA	0	Standard Close	6/29/2016	1/0/1900
Telephone/System Integration	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2016	1/0/1900	CS	201606	ANIA	ANIA	0	Standard Close	6/30/2016	1/0/1900
Voi/VAR-Dist Eng Standards-SW	Electric Intangible Pk	WO-ED-PP-General	General Offices	Energy Control Centre	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
Voi/VAR-Purchasing&Contracts-SW	Electric Intangible Pk	WO-ED-PP-General	General Offices	Energy Control Centre	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
Voi/VAR - IT - Software	Electric Intangible Pk	WO-ED-PP-General	General Offices	Energy Control Centre	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
Confo Billing & System Integration	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
TEC Budget Billing Final Amount	Electric General Plan	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
EMS Upgrade	Electric General Plan	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/29/2017	1/0/1900	CS	201706	ANIA	ANIA	0	Standard Close	6/29/2017	1/0/1900
CIS Replacement	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2016	1/0/1900	CS	201606	ANIA	ANIA	0	Standard Close	6/30/2016	1/0/1900
SAP/ Payroll/Time Sheet Integration	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
Confo SAP/ Payroll/Time Integration	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2016	1/0/1900	CS	201612	ANIA	ANIA	0	Standard Close	12/31/2016	1/0/1900
GIS Upgrade - IT Software	Electric Intangible Pk	WO-ED-PP-General	General Offices	Data Center - Ybor	0	Standard Close	12/31/2014	1/0/1900	CS	201412	ANIA	ANIA	0	Standard Close	12/31/2014	1/0/1900
CS Dashboard for TEC and PGS	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2014	1/0/1900	CS	201406	ANIA	ANIA	0	Standard Close	6/30/2014	1/0/1900
Maxviewer Software Replacement	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/30/2014	1/0/1900	CS	201406	ANIA	ANIA	0	Standard Close	6/30/2014	1/0/1900
PowerPlant & PowerTax Projects	Electric Intangible Pk	FP-CS-General	Plant General Offices	TECO Plaza - Office	0	Standard Close	6/30/2013	1/0/1900	CS	201306	ANIA	ANIA	0	Standard Close	6/30/2013	1/0/1900
Solomon	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2014	1/0/1900	CS	201412	ANIA	ANIA	0	Standard Close	12/31/2014	1/0/1900
Enterprise Data Backup 2014	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	8/31/2014	1/0/1900	CS	201408	ANIA	ANIA	0	Standard Close	8/31/2014	1/0/1900
ETRM Rplc - Phs 2 - Solid/Liquid	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2014	1/0/1900	CS	201412	ANIA	ANIA	0	Standard Close	12/31/2014	1/0/1900
TEC A&G Bucket	Electric Miscellaneous	FP-PA-Plant	Account General Offices	0	0	Monthly Close	12/31/2017	1/0/1900	CS	201712	ANIA	ANIA	0	Monthly Close	12/31/2017	1/0/1900
Microsoft EA Renewal	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/1/2014	1/0/1900	CS	201406	ANIA	ANIA	0	Standard Close	6/1/2014	1/0/1900
IVR	Electric General Plan	FP-CS-General	Plant General Offices	Data Center - Ybor	0	Standard Close	12/31/2014	1/0/1900	CS	201412	ANIA	ANIA	0	Standard Close	12/31/2014	1/0/1900
GIS Upgrade	Electric General Plan	FP-ED-General	Plant General Offices	Data Center - Ybor	0	Standard Close	6/29/2014	1/0/1900	CS	201406	ANIA	ANIA	0	Standard Close	6/29/2014	1/0/1900

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**TAMPA ELECTRIC COMPANY
DOCKET NO. 130040-EI
OPC'S NINTH SET OF
INTERROGATORIES
INTERROGATORY NO. 130
PAGE 1 OF 1
FILED: JUNE 24, 2013**

- 130.** Software. In response to OPC Interrogatory No. 23 the Company states that it "believes" the 5-year amortization it uses for software "is still representative of the life of general use software".
- a. Regarding the 5-year amortization period, please identify each separate analyses performed since 1999 to test the continued reasonableness of the 5-year amortization period for all types of software system including, but not limited, to general use software, billing system software, customer information system software, etc.
 - b. Specifically identify what the Company considered as "general use software" in its initial response.
 - c. If the Company has not performed any detailed analyses to determine the continued reasonableness of its 5-year assume amortization period, fully explain and justify why no analysis was done.
- A.**
- a. See Tampa Electric's response to OPC's Third Set of Interrogatories, No. 22. As stated in that response "Tampa Electric does not maintain records that identify each separate software system removed from service (*i.e.*, physically removed) for the past 10 years." No analyses have been done to support the 5-year amortization period. Instead the judgment and experience of the Information Technology department was used to validate to continue using the 5-year amortization period. For our new ERP system, a 10-year amortization was adopted.
 - b. See attachment to Interrogatory No. 128. The attachment lists the types of software considered as "general use software".
 - c. See response to a. above.

UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

18 CFR Part 101

[Docket No. RM99-7-000; Order No. 618]

Depreciation Accounting

(Issued July 27, 2000)

AGENCY: Federal Energy Regulatory Commission.**ACTION:** Final Rule.

SUMMARY: The Federal Energy Regulatory Commission (Commission) is amending the General Instructions of 18 CFR Part 101 to establish, for those public utilities and licensees that are subject to Part 101, standards for determining depreciation for accounting purposes. The Commission also explains how it intends to monitor depreciation practices. This action is necessary in order to fulfill the Commission's statutory obligation to ensure that electric utilities charge proper amounts of depreciation to expense in each financial reporting period. The effect of this action will be to ensure that utilities allocate in a systematic and rational manner the cost of utility property to the periods during which the property is used in utility operations.

DATES: This rule will be effective [insert date that is 60 days after publication in the FEDERAL REGISTER]

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D. Issuances from inventory from inventory included in Account 158.1 and Account 158.2 shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances not used in the current year shall be transferred to the vintage for the immediately following year.

E. Account 158.1 shall be credited and Account 509, Allowances, debited so that the cost of the allowances to be remitted for the year is charged to expense monthly based on each month's emissions. This may, in certain circumstances, require allocation of the cost of an allowance between months on a fractional basis.

F. In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed and charge Account 158.1 with the estimated cost. This estimated cost of future allowance acquisitions shall be credited to Account 158.1 and charged to Account 509 in the same accounting period as the related charge to Account 158.1. Should the actual cost of these allowances differ from the estimated cost, the differences shall be recognized in the then-current period's inventory issuance cost.

G. Any penalties assessed by the Environmental Protection Agency for the emission of excess pollutants shall be charged to Account 426.3, Penalties.

H. Gains on dispositions of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. First, if there is uncertainty as to the regulatory treatment, the gain shall be deferred in Account 254, Other Regulatory Liabilities, pending resolution of the uncertainty. Second, if there is certainty as to the existence of a regulatory liability, the gain will be credited to Account 254, with subsequent recognition in income when reductions in charges to customers occur or the liability is otherwise satisfied. Third, all other gains will be credited to Account 411.8, Gains from Disposition of Allowances. Losses on disposition of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. Losses that qualify as regulatory assets shall be charged directly to Account 182.3, Other Regulatory Assets. All other losses shall be charged to Account 411.9, Losses from Disposition of Allowances. (See Definition No. 30.) Gains or losses on disposition of allowances held for speculative purposes shall be recognized in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate.

22. Depreciation Accounting.

A. *Method.* Utilities must use a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property over the service life of the property.

B. *Service lives.* Estimated useful service lives of depreciable property must be supported by engineering, economic, or other depreciation studies.

C. *Rate.* Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service lives of the depreciable property comprising the composite group.

23. Accounting for other comprehensive income.

A. Utilities shall record items of other comprehensive income in account 219, Accumulated other comprehensive income. Amounts included in this account shall be maintained by each category of other comprehensive income. Examples of categories of other comprehensive income include, foreign currency items, minimum pension liability adjustments, unrealized gains and losses on available-for-sale type securities and cash flow hedge amounts. Supporting records shall be maintained for account 219 so that the company can readily identify the cumulative amount of other comprehensive income for each item included in this account.

B. When an item of other comprehensive income enters into the determination of net income in the current or subsequent periods, a reclassification adjustment shall be recorded in account 219 to avoid double counting of that amount.

C. When it is probable that an item of other comprehensive income will be included in the development of cost-of-service rates in subsequent periods, that amount of unrealized losses or gains will be recorded in Accounts 182.3 or 254 as appropriate.

24. Accounting for derivative instruments and hedging activities.

A. Utilities shall recognize derivative instruments as either assets or liabilities in the financial statements and measure those instruments at fair value, except those falling within recognized exceptions. Normal purchases or sales are contracts that provide for the purchase or sale of goods that will be delivered in quantities expected to be used or sold by the utility over a reasonable period in the normal course of business. A derivative instrument is a financial instrument or other contract with all of the following characteristics:

- (1) It has one or more underlyings and a notional amount or payment provision. Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required.
- (2) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- (3) Its terms require or permit net settlement, can readily be settled net by a means outside the contract, or provides for delivery of an asset that puts the recipient in a position not substantially different from net settlement.

B. The accounting for the changes in the fair value of derivative instruments depends upon its intended use and designation. Changes in the fair value of derivative instruments not designated as fair value or cash flow hedges shall be recorded in account 175, derivative instrument assets, or account 244,

SCHEDULE B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of data shown:
 XX Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

(Dollars in 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,982	-	-	-	5,982	5,982
4	340's	LAND-OTHER PRODUCTION	0.0	19,969	-	-	-	19,969	19,969
5	350.00	LAND-TRANSMISSION	0.0	15,388	-	-	-	15,388	15,388
6	360.00	LAND-DISTRIBUTION	0.0	8,772	-	-	-	8,772	8,772
7	389.00	LAND-GENERAL	0.0	3,287	-	-	-	3,287	3,287
8		TOTAL NON-DEPRECIABLE		53,397	-	-	-	53,397	53,397
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	20.0	51,205	10,424	(20,171)	-	41,458	42,263
13	303.01	SOFTWARE - AMORT - 10YR	10.0	16,603	-	-	-	16,603	16,603
14	303.02	ASSET RETIREMENT COST - AMORT	1.6	2,805	-	-	-	2,805	2,805
15		TOTAL INTANGIBLES		70,613	10,424	(20,171)	-	60,866	61,671
16									
17									
18		TOTAL ELECTRIC PLANT IN SERVICE		6,942,592	385,101	(112,599)	-	7,215,094	7,060,063
19									
20									
21		ACQUISITION ADJUSTMENTS							
22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
23	114.01	ACQUISITION ADJUSTMENT - OUC	0.0	6,166	-	-	-	6,166	6,166
24	114.02	ACQUISITION ADJUSTMENT - FPL	0.0	957	-	-	-	957	957
25	114.03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-	-	-	342	342
26		TOTAL ACQUISITION ADJUSTMENTS		7,465	-	-	-	7,465	7,465
27									
28									
29	102.00	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
30									
31									
32	105.01	PROPERTY HELD FOR FUTURE USE	0.0	35,859	-	-	-	35,859	35,859
33									
34									
35		TOTAL ELECTRIC UTILITY PLANT		6,985,916	385,101	(112,599)	-	7,258,418	7,103,387
36									
37									
38									
39									
40		Totals may be affected due to rounding.							

Supporting Schedules: B-8, B-11

Recap Schedules: B-3, B-6

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SCHEDULE B-7
FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Page 20 of 30

Type of data shown:
Projected Test Year Ended 12/31/2014
XX Projected Prior Year Ended 12/31/2013
Historical Prior Year Ended 12/31/2012
Witness: J. S. Chronister

(Dollars In 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,982	-	-	-	5,982	5,982
4	340's	LAND-OTHER PRODUCTION	0.0	19,969	-	-	-	19,969	19,969
5	350.00	LAND-TRANSMISSION	0.0	15,388	-	-	-	15,388	15,388
6	360.00	LAND-DISTRIBUTION	0.0	8,772	-	-	-	8,772	8,772
7	389.00	LAND-GENERAL	0.0	3,287	-	-	-	3,287	3,287
8		TOTAL NON-DEPRECIABLE		53,397	-	-	-	53,397	53,397
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	20.0	46,339	8,305	(3,439)	-	51,205	47,909
13	303.01	SOFTWARE - AMORT - 10YR	10.0	16,603	-	-	-	16,603	16,603
14	303.02	ASSET RETIREMENT COST - AMORT	1.5	2,805	-	-	-	2,805	2,805
15		TOTAL INTANGIBLES		65,747	8,305	(3,439)	-	70,613	67,317
16									
17									
18		TOTAL ELECTRIC PLANT IN SERVICE		6,547,066	402,346	(106,820)	-	6,942,592	6,794,673
19									
20									
21		ACQUISITION ADJUSTMENTS							
22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
23	114.01	ACQUISITION ADJUSTMENT - OUC	0.0	6,166	-	-	-	6,166	6,166
24	114.02	ACQUISITION ADJUSTMENT - FPL	0.0	957	-	-	-	957	957
25	114.03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-	-	-	342	342
26		TOTAL ACQUISITION ADJUSTMENTS		7,465	-	-	-	7,465	7,465
27									
28									
29	102.00	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
30									
31									
32	105.01	PROPERTY HELD FOR FUTURE USE	0.0	34,252	1,607	-	-	35,859	34,746
33									
34									
35		TOTAL ELECTRIC UTILITY PLANT		6,688,783	403,954	(106,820)	-	5,985,916	6,836,884
36									
37									
38									
39									
40	Totals may be affected due to rounding.								

Supporting Schedules: B-8, B-11

Recap Schedules: B-3, B-6

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000093

SCHEDULE B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Page 30 of 30

Type of data shown:
 Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

(Dollars in 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,982	-	-	-	5,982	5,962
4	340's	LAND-OTHER PRODUCTION	0.0	19,969	-	-	-	19,969	19,969
5	350.00	LAND-TRANSMISSION	0.0	15,195	(807)	(0)	-	15,368	15,512
6	360.00	LAND-DISTRIBUTION	0.0	9,121	-	-	(349)	8,772	9,041
7	389.00	LAND-GENERAL	0.0	<u>3,287</u>	-	-	-	3,287	<u>3,267</u>
8		TOTAL NON-DEPRECIABLE		54,553	(807)	(0)	(349)	53,397	53,790
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	20.0	43,686	3,007	(354)	-	46,339	45,215
13	303.01	SOFTWARE - AMORT - 10YR	10.0	1,621	14,962	-	-	16,503	7,907
14	303.02	ASSET RETIREMENT COST - AMORT	1.6	3,127	-	(322)	-	2,805	<u>3,102</u>
15		TOTAL INTANGIBLES		48,435	17,969	(676)	-	65,747	56,225
16									
17									
18		TOTAL ELECTRIC PLANT IN SERVICE		<u>6,512,378</u>	<u>252,184</u>	<u>(117,495)</u>	<u>(0)</u>	<u>6,647,066</u>	<u>6,592,633</u>
19									
20									
21		ACQUISITION ADJUSTMENTS							
22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
23	114.01	ACQUISITION ADJUSTMENT - OUC	0.0	6,166	-	-	-	6,166	6,166
24	114.02	ACQUISITION ADJUSTMENT - FPL	0.0	957	-	-	-	957	957
25	114.03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-	-	-	342	342
26		TOTAL ACQUISITION ADJUSTMENTS		7,465	-	-	-	7,465	7,465
27									
28									
29	102.00	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
30									
31									
32	105.01	PROPERTY HELD FOR FUTURE USE	0.0	34,252	0	-	-	34,252	34,252
33									
34									
35		TOTAL ELECTRIC UTILITY PLANT		<u>6,554,095</u>	<u>252,184</u>	<u>(117,495)</u>	<u>(0)</u>	<u>6,688,783</u>	<u>6,634,350</u>

40 Totals may be affected due to rounding.

Supporting Schedules: B-8, B-11

Recap Schedules: B-3, B-6

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Docket No. 130040-EI
 Jacob Pons Workpapers
 Exhibit JP-2
 Page 94 of 102

SCHEDULE-B
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: TAMPA ELECTRIC COMPANY

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of data shown:

~~XX~~ Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Sub-Number	Account Sub-Account Title	(1) 12/2013	(2) 1/2014	(3) 2/2014	(4) 3/2014	(5) 4/2014	(6) 5/2014	(7) 6/2014	(8) 7/2014	(9) 8/2014	(10) 9/2014	(11) 10/2014	(12) 11/2014	(13) 12/2014	(14) 13-Month Average
1		NON-DEPRECIABLE PROPERTY														
2	310.00	LAND-PRODUCTION	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982
3	340.00	LAND-OTHER PRODUCTION	19,969	19,969	19,969	19,969	19,969	19,969	19,959	19,969	19,969	19,969	19,959	19,969	19,969	19,969
4	350.00	LAND-TRANSMISSION	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388
5	360.00	LAND-DISTRIBUTION	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772
6	389.00	LAND-GENERAL	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287
7																
8		TOTAL NON-DEPRECIABLES	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397
9																
10																
11		MISCELLANEOUS INTANGIBLES														
12	303.00	SOFTWARE 5 YR	\$ 51,205	\$ 48,649	\$ 47,241	\$ 47,365	\$ 46,713	\$ 38,215	\$ 41,128	\$ 38,457	\$ 36,972	\$ 37,154	\$ 37,345	\$ 37,509	\$ 41,458	\$ 42,263
13	303.01	SOFTWARE 5 YR	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603
14	303.02	ASSET RETIREMENT COSTS	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805
15																
16		TOTAL MISCELLANEOUS INTANGIBLES	\$ 70,613	\$ 68,057	\$ 66,649	\$ 66,773	\$ 66,122	\$ 57,623	\$ 60,536	\$ 57,865	\$ 56,381	\$ 56,563	\$ 56,755	\$ 56,818	\$ 60,866	\$ 61,671
17																
18	114.01	QUC ACQUISITION ADJ	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 5,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166
19	114.02	FPL ACQUISITION ADJ	957	957	957	957	957	957	957	957	957	957	957	957	957	957
20	114.03	UNION HALL ACQUISITION ADJ	342	342	342	342	342	342	342	342	342	342	342	342	342	342
21		TOTAL DEPRECIABLE PLT BALANCE	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465
22																
23																
24	105.01	PROPERTY HELD FOR FUTURE USE	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859
25																
26			\$ 6,985,916	\$ 6,995,575	\$ 7,004,416	\$ 7,049,678	\$ 7,058,613	\$ 7,082,703	\$ 7,110,609	\$ 7,134,239	\$ 7,144,378	\$ 7,158,381	\$ 7,175,089	\$ 7,184,812	\$ 7,258,418	\$ 7,103,387
27																
28																
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38																
39		Totals may be affected due to rounding.														

Supporting Schedules:

Recap Schedules: B-7

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000095

SCHEDULE B-4
MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expense excluding any amortization/recovery activities.

COMPANY: TAMPA ELECTRIC COMPANY

Type of data shown:
 Projected Test Year Ended 12/31/2014
 XX Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chroisler

(Dollars in 000s)

Line No.	Account Number	Sub-Account	(1) 12/2012	(2) 1/2013	(3) 2/2013	(4) 3/2013	(5) 4/2013	(6) 5/2013	(7) 6/2013	(8) 7/2013	(9) 8/2013	(10) 9/2013	(11) 10/2013	(12) 11/2013	(13) 12/2013	(14) 13-Month Average
1		NON-DEPRECIABLE PROPERTY														
2	310.00	LAND-PRODUCTION	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982
3	340.00	LAND-OTHER PRODUCTION	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969
4	350.00	LAND-TRANSMISSION	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388
5	360.00	LAND-DISTRIBUTION	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772	8,772
6	388.00	LAND-GENERAL	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287
7																
8		TOTAL NON-DEPRECIABLES	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397	\$ 53,397
9																
10																
11		MISCELLANEOUS INTANGIBLES														
12	303.00	SOFTWARE 5 YR	\$ 46,339	\$ 47,558	\$ 47,725	\$ 47,898	\$ 47,774	\$ 47,970	\$ 48,155	\$ 47,519	\$ 47,432	\$ 47,256	\$ 47,385	\$ 47,713	\$ 51,205	\$ 47,989
13	303.01	SOFTWARE 5 YR	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603
14	303.02	ASSET RETIREMENT COSTS	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805
15																
16		TOTAL MISCELLANEOUS INTANGIBLES	\$ 65,747	\$ 66,968	\$ 67,134	\$ 67,294	\$ 67,183	\$ 67,370	\$ 68,559	\$ 66,728	\$ 66,840	\$ 66,694	\$ 66,794	\$ 67,121	\$ 70,613	\$ 67,317
17																
18																
19	114.01	PLAC ACQUISITION ADJ	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166
20	114.02	FPL ACQUISITION ADJ	957	957	957	957	957	957	957	957	957	957	957	957	957	957
21	114.03	UNION HALL ACQUISITION ADJ	342	342	342	342	342	342	342	342	342	342	342	342	342	342
22		TOTAL DEPRECIABLE P/LT BALANCE	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465
23																
24	105.01	PROPERTY HELD FOR FUTURE USE	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252
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Supporting Schedules: B-7

Totals may be affected due to rounding.

Supporting Schedules:

000096

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of data shown:

Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Sub-Title	(1) 12/2011	(2) 1/2012	(3) 2/2012	(4) 3/2012	(5) 4/2012	(6) 5/2012	(7) 6/2012	(8) 7/2012	(9) 8/2012	(10) 9/2012	(11) 10/2012	(12) 11/2012	(13) 12/2012	(14) 13 Month Average
1		NON-DEPRECIABLE PROPERTY														
2	310.00	LAND-PRODUCTION	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,962	\$ 5,962	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982	\$ 5,982
3	340.00	LAND-OTHER PRODUCTION	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969
4	350.00	LAND-TRANSMISSION	16,195	16,195	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,512
5	360.00	LAND-DISTRIBUTION	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	8,772	8,772	8,772	9,041
6	389.00	LAND-GENERAL	3,287	3,287	3,287	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,287
7																
8		TOTAL NON-DEPRECIABLES	\$ 54,553	\$ 54,553	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,747	\$ 53,398	\$ 53,397	\$ 53,397	\$ 53,790
9																
10																
11		MISCELLANEOUS INTANGIBLES														
12	303.00	SOFTWARE \$ YR	\$ 43,686	\$ 44,838	\$ 44,926	\$ 44,917	\$ 44,690	\$ 44,714	\$ 44,925	\$ 45,621	\$ 45,664	\$ 45,694	\$ 45,702	\$ 46,081	\$ 46,339	\$ 45,215
13	303.01	SOFTWARE \$ YR	1,621	1,622	1,622	1,622	1,622	1,622	1,622	14,301	13,790	13,539	16,603	16,603	16,603	7,907
14	303.02	ASSET RETIREMENT COSTS	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	2,805	3,102
15																
16		TOTAL MISCELLANEOUS INTANGIBLES	\$ 48,435	\$ 49,587	\$ 49,675	\$ 49,666	\$ 49,439	\$ 49,463	\$ 48,674	\$ 63,049	\$ 62,581	\$ 62,359	\$ 65,432	\$ 55,811	\$ 65,747	\$ 56,225
17																
18																
19	114.01	OUC ACQUISITION ADJ	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,166	\$ 6,165
20	114.02	FPL ACQUISITION ADJ	957	957	957	957	957	957	957	957	957	957	957	957	957	957
21	114.03	UNION HALL ACQUISITION ADJ	342	342	342	342	342	342	342	342	342	342	342	342	342	342
22		TOTAL DEPRECIABLE PLT BALANCE	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465	\$ 7,465
23																
24	105.01	PROPERTY HELD FOR FUTURE USE	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252
25																
26			\$ 6,554,095	\$ 6,562,123	\$ 6,559,373	\$ 6,567,926	\$ 6,600,790	\$ 6,625,001	\$ 6,642,015	\$ 6,678,652	\$ 6,682,199	\$ 6,663,824	\$ 6,697,096	\$ 6,674,474	\$ 6,688,783	\$ 6,634,350
27																
28																
29																
30																
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32																
33																
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35																
36																
37																
38																
39		Totals may be affected due to rounding.														

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SCHEDULE B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts).

Type of data shown:
 XX Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

(Dollars 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-
5	350.00	LAND-TRANSMISSION	-	-	-	-	-	-	-
6	360.00	LAND-DISTRIBUTION	-	-	-	-	-	-	-
7	389.00	LAND-GENERAL	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	31,793	8,466	(20,171)	-	-	20,088	23,781
13	303.01	SOFTWARE - AMORT - 10YR	2,497	1,660	-	-	-	4,157	3,327
13	303.02	ASSET RETIREMENT COST - AMORT	802	-	-	-	45	847	824
14		TOTAL INTANGIBLES	35,093	10,126	(20,171)	-	45	25,093	27,933
15									
16									
17		TOTAL ELECTRIC PLANT RESERVE	2,419,098	254,779	(112,599)	(27,972)	1,057	2,534,363	2,480,416
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	108.04	ACQUISITION ADJUSTMENT - SEBRING	(0)	-	-	-	-	(0)	(0)
22	114.01	ACQUISITION ADJUSTMENT - OUC	3,798	186	-	-	-	3,984	3,891
23	114.02	ACQUISITION ADJUSTMENT - FPL	423	42	-	-	-	465	444
24	114.03	ACQUISITION ADJUSTMENT - UNION HALL	39	9	-	-	-	48	44
25		TOTAL ACQUISITION ADJUSTMENTS	4,260	237	-	-	-	4,497	4,378
26									
27									
28		FOSSIL DISMANTLING							
29	108(03,50-56)	FOSSIL DISMANTLING - STEAM	81,304	1,088	-	(3,800)	-	78,592	79,948
30	108(03)	FOSSIL DISMANTLING - OTHER	17,274	98	-	-	-	17,372	17,323
31		TOTAL FOSSIL DISMANTLING	98,577	1,186	-	(3,800)	-	95,964	97,270
32									
33									
34	108.02	RWIP Unallocated	-	-	-	-	-	-	-
35									
36									
37		TOTAL ELECTRIC UTILITY RESERVE	2,521,936	256,202 **	(112,599)	(31,772)	1,057	2,634,824	2,582,065

39 Totals may be affected due to rounding.

Supporting Schedules: B-10, B-11

Recap Schedules: B-3, B-6

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 Jacob Pous Workpapers
 Exhibit JP-2
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COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	-	-	-	-	-	-	-
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-
5	350.00	LAND-TRANSMISSION	-	-	-	-	-	-	-
6	360.00	LAND-DISTRIBUTION	-	-	-	-	-	-	-
7	389.00	LAND-GENERAL	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	25,706	9,527	(3,439)	-	-	31,793	28,475
13	303.01	SOFTWARE - AMORT - 10YR	637	1,660	-	-	-	2,497	1,657
13	303.02	ASSET RETIREMENT COST - AMORT	757	-	-	-	45	802	780
14		TOTAL INTANGIBLES	27,300	11,187	(3,439)	-	45	35,093	30,921
15									
16									
17		TOTAL ELECTRIC PLANT RESERVE	2,302,961	244,727	(106,820)	(22,827)	1,057	2,419,098	2,352,457
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	108.04	ACQUISITION ADJUSTMENT - SEBRING	(0)	-	-	-	-	(0)	(0)
22	114.01	ACQUISITION ADJUSTMENT - OUC	3,612	186	-	-	-	3,798	3,705
23	114.02	ACQUISITION ADJUSTMENT - FPL	381	42	-	-	-	423	402
24	114.03	ACQUISITION ADJUSTMENT - UNION HALL	30	9	-	-	-	39	35
25		TOTAL ACQUISITION ADJUSTMENTS	4,023	237	-	-	-	4,260	4,142
26									
27									
28		FOSSIL DISMANTLING							
29	108[03,50-56]	FOSSIL DISMANTLING - STEAM	82,716	1,086	-	(2,500)	-	81,304	82,010
30	108[03]	FOSSIL DISMANTLING - OTHER	17,176	98	-	-	-	17,274	17,225
31		TOTAL FOSSIL DISMANTLING	99,891	1,186	-	(2,500)	-	98,577	99,234
32									
33									
34	108.02	RWIP Unallocated	-	-	-	-	-	-	-
35									
36									
37		TOTAL ELECTRIC UTILITY RESERVE	2,406,876	246,150 **	(105,820)	(25,327)	1,057	2,521,936	2,455,843
38									

39 Totals may be affected due to rounding.

Supporting Schedules: B-10, B-11

Recap Schedules: B-3, B-5

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Docket No. 130040-EI
 Jacob Pous Workpapers
 Exhibit JP-2
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SCHEDULE B-9
FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts).

Page 30 of 30

Type of data shown:
Projected Test Year Ended 12/31/2014
Projected Prior Year Ended 12/31/2013
XX Historical Prior Year Ended 12/31/2012
Witness: J. S. Chronister

(Dollars 000's)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	14	(14)	-	-	-	-	4
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-
5	350.00	LAND-TRANSMISSION	15	-	(0)	-	(15)	-	10
6	360.00	LAND-DISTRIBUTION	-	-	-	-	-	-	-
7	389.00	LAND-GENERAL	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	29	(14)	(0)	-	(15)	-	15
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	17,032	9,028	(354)	-	-	25,706	21,375
13	303.01	SOFTWARE - AMORT - 10YR	40	796	-	-	-	837	263
13	303.02	ASSET RETIREMENT COST - AMORT	996	-	(322)	-	82	757	996
14		TOTAL INTANGIBLES	18,068	9,824	(676)	-	82	27,300	22,634
15									
16									
17		TOTAL ELECTRIC PLANT RESERVE	2,209,803	235,875	(117,496)	(26,399)	1,178	2,302,961	2,277,121
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	108.04	ACQUISITION ADJUSTMENT - SEBRING	(0)	-	-	-	-	(0)	(0)
22	114.01	ACQUISITION ADJUSTMENT - OUC	3,426	186	-	-	-	3,612	3,519
23	114.02	ACQUISITION ADJUSTMENT - FPL	339	42	-	-	-	381	360
24	114.03	ACQUISITION ADJUSTMENT - UNION HALL	21	9	-	-	-	30	26
25		TOTAL ACQUISITION ADJUSTMENTS	3,787	237	-	-	-	4,023	3,905
26									
27									
28		FOSSIL DISMANTLING							
29	108[03,50-56]	FOSSIL DISMANTLING - STEAM	67,328	1,088	-	(1,994)	16,294	82,716	67,903
30	108[03]	FOSSIL DISMANTLING- OTHER	17,078	98	-	-	-	17,176	17,127
31		TOTAL FOSSIL DISMANTLING	84,405	1,186	-	(1,994)	16,294	99,891	85,029
32									
33									
34	108.02	RWIP Unallocated	-	-	-	-	-	-	-
36									
37		TOTAL ELECTRIC UTILITY RESERVE	2,297,995	237,297	(117,496)	(28,392)	17,472	2,406,876	2,366,056
38									

39 Totals may be affected due to rounding.
Supporting Schedules: B-10, B-11

Recap Schedules: B-3, B-6

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000100

**BEFORE THE FLORIDA
PUBLIC SERVICE COMMISSION**

**DOCKET NO. 120015-EI
FLORIDA POWER & LIGHT COMPANY**

**IN RE: PETITION FOR RATE INCREASE BY
FLORIDA POWER & LIGHT COMPANY**

COM	5
APA	1
ECR	10
GCL	1
RAD	1
SRC	1
ADM	1
OPC	1
CLK	1
Crt. Rep.	1

TESTIMONY & EXHIBITS OF:

MARLENE M. SANTOS

000101

DOCUMENT NUMBER DATE

01618 MAR 19 82

1 these units by plant account and the resulting net credit to annual
2 amortization of \$1.4 million.

3

4 Note the capital recovery schedule for PPE does not include amounts
5 associated with the Electrostatic Precipitators (“ESPs”), which are currently
6 being recovered in the ECRC and for which FPL proposes to complete
7 recovery in the ECRC via capital recovery schedules.

8 • **Amortization of SAP Costs** – In 2011, the Company implemented a new
9 general ledger accounting system (SAP) to replace its legacy system
10 (Walker) along with certain other key systems and sub-ledgers. FPL’s
11 policy for accounting for new software requires capitalization of the cost in
12 plant account 303.5, Capitalization of Software, and amortization on a
13 straight-line basis over a period of five years, which is the current
14 amortization period approved for this account. The Company is requesting
15 to extend the amortization period of this system from five to twenty years in
16 order to more appropriately recognize the longer benefit period expected
17 from this major business system. The impact of this change is a decrease in
18 amortization expense for the Test Year of \$15 million and a decrease in
19 accumulated amortization of \$7.5 million.

20 • **Capitalized Executive Incentive Compensation** – Consistent with the
21 removal of executive incentive compensation charged to O&M as a
22 Commission adjustment pursuant to Order No. PSC 10-0153-FOF-EI
23 (“2010 Rate Order”), the Company is proposing to remove the estimated