

Eric Fryson

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Sent: Wednesday, July 17, 2013 3:49 PM
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Subject: OPC Issues and Positions in Docket No. 130040-EI
Attachments: OPC Issues - Docket 130040-EI.pdf

Electronic Filing

a. Person responsible for this electronic filing:

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b. Docket No. 130040-EI

In Re: Petition for Rate Increase for Tampa Electric Company

c. Document being filed on behalf of Office of Public Counsel

d. There are a total of 4 pages.

e. The document attached for electronic filing is Citizens' Preliminary List of Issues.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 130040-EI

FILED: July 17, 2013

**OFFICE OF PUBLIC COUNSEL'S
PRELIMINARY LIST OF ISSUES**

The Office of Public Counsel ("OPC" or "Citizens") submits the following as its preliminary list of OPC's specific issues raised in our testimony. OPC has not included all the applicable general rate case issues, which will be included as part of the consolidated tentative issues list. Our positions on all issues will be provided in our prehearing statement in accordance with the order establishing procedures.

Jurisdictional Separation Factors

1. Is Tampa Electric's proposed Jurisdictional Separation Study appropriate? If not, what adjustments are necessary?

Rate Base

2. Are any adjustments necessary to the amortization reserve Account 303.01-Intangible Plant-Software?
3. What is the appropriate level of storm reserve to include in working capital?

Cost of Capital

4. What is the appropriate capital structure?
5. What is the appropriate rate of return on equity?
6. What is the appropriate overall rate of return?

Net Operating Income

7. Is Tampa Electric's projected level of Total Operating Revenues in the amount of \$950,663,000 for the 2014 projected test year appropriate?
8. Should revenues be adjusted for the renewal of the Calpine contract?
9. Should revenues be adjusted for industrial customer revenue?
10. Should revenues be adjusted for the extension of the Auburndale agreement?
11. Should any adjustments be made to payroll expense?
12. Should any adjustments be made to incentive compensation expense?
13. Should any adjustments be made to employee benefits?
14. Should any adjustments be made to Outside Services – Legal Expense?
15. Should any adjustments be made to the affiliate charges from TECO Energy, Inc. to Tampa Electric?
16. What is the appropriate level of uncollectible expense?
17. Should any adjustments be made to Directors and Officers Liability Insurance?
18. Should any adjustments be made to Tampa Electric's requested level of generation maintenance expense?
19. What is the appropriate amount and amortization period for Tampa Electric's rate case expense for the 2014 projected test year?
20. What is the appropriate amount for the annual storm accrual for Tampa Electric?
21. What is the appropriate amount for the target storm reserve for Tampa Electric?
22. Should any adjustments be made to Tampa Electric's vegetation maintenance expense?
23. What are the appropriate amortization periods for computer software and the new Enterprise Resource Planning ("ERP") system?

24. Should any adjustments be made to Tampa Electric's test year software amortization expense?
25. Should any adjustments be made to payroll taxes?
26. Is Tampa Electric's projected Net Operating Income in the amount of \$209,901,000 for the 2014 projected test year appropriate?

Revenue Requirements

27. What is the appropriate 2014 projected test year net operating income multiplier for Tampa Electric's?
28. Is Tampa Electric's requested annual operating revenue increase for \$134,841,000 for the 2014 projected test year appropriate?

DATED this 17 day of July 2013.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Preliminary List of Issues has been served by email, on this 17th day of July, 2013 to the following:

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