

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa
Electric Company.

DOCKET NO. 130040-EI

DATED: July 17, 2013

COMMISSION STAFF'S PRELIMINARY LIST OF ISSUES AND POSITIONS

Staff of the Florida Public Service Commission hereby files its Preliminary List of Issues and Positions.

TEST PERIOD AND FORECASTING

ISSUE 1: Is TECO's projected test period of the 12 months ending December 31, 2014 appropriate?

POSITION: No position at this time.

ISSUE 2: Are TECO's forecasts of customers, KWH, and KW by revenue and rate class, for the 2014 projected test year appropriate?

POSITION: No position at this time.

QUALITY OF SERVICE

ISSUE 3: Is the quality of electric service provided by TECO adequate?

POSITION: No position at this time.

RATE BASE

ISSUE 4: Has the Company removed all non-utility activities from rate base?

POSITION: No position at this time.

ISSUE 5: Is TECO's requested level of Plant in Service in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 6: Is TECO's requested level of accumulated depreciation in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 7: Is TECO's requested level of Construction Work in Progress in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 8: Is TECO's requested level of Property Held for Future Use in the amount of \$ for the 2014 projected test year appropriate?

POSITION: No position at this time.

ISSUE 9: Should an adjustment be made to TECO's requested storm damage reserve annual accrual and level?

POSITION: No position at this time.

ISSUE 10: Should an adjustment be made to prepaid pension expense in its calculation of working capital?

POSITION: No position at this time.

ISSUE 11: Should an adjustment be made to rate base for unfunded Other Post-retirement Employee Benefit (OPEB) liability?

POSITION: No position at this time.

ISSUE 12: Should any adjustments be made to TECO's fuel inventories?

POSITION: No position at this time.

ISSUE 13: Is TECO's requested level of Working Capital in the amount of (\$) for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 14: Is TECO's requested rate base in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

COST OF CAPITAL

ISSUE 15: What is the appropriate amount of accumulated deferred taxes to include in the capital structure?

POSITION: No position at this time.

ISSUE 16: What is the appropriate amount and cost rate of the unamortized investment tax credits to include in the capital structure?

POSITION: No position at this time.

ISSUE 17: Have rate base and capital structure been reconciled appropriately?

POSITION: No position at this time.

ISSUE 18: What is the appropriate cost rate for short-term debt for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 19: What is the appropriate cost rate for long-term debt for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 20: What is the appropriate ROE to use in establishing TECO's revenue requirement?

POSITION: No position at this time.

ISSUE 21: What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure? (FALLOUT)

POSITION: No position at this time.

NET OPERATING INCOME

ISSUE 22: Has TECO correctly calculated the revenues at current rates for the projected test year?

POSITION: No position at this time.

ISSUE 23: Is TECO's projected level of Total Operating Revenues in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 24: What are the appropriate inflation factors for use in forecasting the test year budget?

POSITION: No position at this time.

ISSUE 25: Is TECO's requested level of Distribution O&M Expense in the amount of \$ for the 2014 projected test year appropriate?

POSITION: No position at this time.

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ISSUE 26: Is TECO's requested level of Generation and Transmission O&M Expense in the amount of \$ for the 2014 projected test year appropriate?

POSITION: No position at this time.

ISSUE 27: Is TECO's requested level of O&M Expense in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

ISSUE 28: Has TECO made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel Adjustment Clause?

POSITION: No position at this time.

ISSUE 29: Has TECO made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Conservation Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 30: Has TECO made the appropriate test year adjustments to remove capacity revenues and capacity expenses recoverable through the Capacity Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 31: Has TECO made the appropriate test year adjustments to remove environmental revenues and environmental expenses recoverable through the Environmental Cost Recovery Clause?

POSITION: No position at this time.

ISSUE 32: Should an adjustment be made to advertising expenses for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 33: Should an adjustment be made to TECO's requested level of Salaries and Employee Benefits for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 34: Should an adjustment be made to Other Post Employment Benefits Expense for the 2014 projected test year?

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POSITION: No position at this time. Should an adjustment be made to Other Post Employment Benefits Expense for the 2014 projected test year?

ISSUE 35: Should an adjustment be made to Pension Expense for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 36: Should adjustments be made for the net operating income effects of transactions with affiliated companies for TECO?

POSITION: No position at this time.

ISSUE 37: Should an adjustment be made to the accrual for storm damage for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 38: Should an adjustment be made to the accrual for the Injuries & Damages reserve for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 39: Should an adjustment be made to Rate Case Expense for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 40: Should an adjustment be made to Bad Debt Expense for the 2014 projected test year?

POSITION: No position at this time.

ISSUE 41: What is the appropriate amount of depreciation and fossil dismantlement expense?

POSITION: No position at this time.

ISSUE 42: Should an adjustment be made to Taxes Other Than Income Taxes for the 2014 projected test year? (FALLOUT)

POSITION: No position at this time.

ISSUE 43: Is it appropriate to make a parent debt adjustment as per Rule 25-14.004, Florida Administrative Code?

POSITION: No position at this time.

ISSUE 44: Should an adjustment be made to Income Tax expense for the 2014 projected test year? (FALLOUT)

POSITION: No position at this time.

ISSUE 45: Is TECO's projected Net Operating Income in the amount of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

REVENUE REQUIREMENTS

ISSUE 46: What are the appropriate revenue expansion factor and the appropriate net operating income multiplier, including the appropriate elements and rates, for TECO?

POSITION: No position at this time.

ISSUE 47: Is TECO's requested annual operating revenue increase of \$ for the 2014 projected test year appropriate? (FALLOUT)

POSITION: No position at this time.

COST OF SERVICE AND RATES

ISSUE 48: Is the proposed Jurisdictional Separation Study appropriate?

POSITION: No position at this time.

ISSUE 49: What is the appropriate treatment of distribution costs within the cost of service study?

POSITION: No position at this time.

ISSUE 50: What is the appropriate Cost of Service Methodology to be used to allocate base rate and cost recovery costs to the rate classes?

POSITION: No position at this time.

ISSUE 51: How should any change in the revenue requirement approved by the Commission be allocated among the customer classes?

POSITION: No position at this time.

ISSUE 52: Should TECO's proposal to eliminate the interruptible service rate schedules IS, IST, and SBI and move the affected accounts to the applicable General Service Demand (GSD) rate schedule be approved?

POSITION: No position at this time.

ISSUE 53: Should TECO's proposal to reinstitute the Commercial/Industrial Service Rider (CISR) tariff be approved?

POSITION: No position at this time.

ISSUE 54: Is TECO's proposed new method of determining delivery voltage credits appropriate?

POSITION: No position at this time.

ISSUE 55: What are the appropriate service charges (normal reconnect, same day reconnect, reconnect at meter/pole, field visit, tampering charge, temporary service charge)?

POSITION: No position at this time.

ISSUE 56: What are the appropriate transformer ownership credits?

POSITION: No position at this time.

ISSUE 57: What is the appropriate emergency relay power supply charge?

POSITION: No position at this time.

ISSUE 58: What are the appropriate customer charges?

POSITION: No position at this time.

ISSUE 59: What are the appropriate demand charges?

POSITION: No position at this time.

ISSUE 60: What are the appropriate energy charges?

POSITION: No position at this time.

ISSUE 61: What are the appropriate lighting charges?

POSITION: No position at this time.

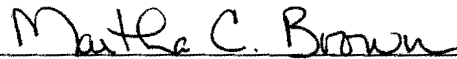
ISSUE 62: What are the appropriate Standby Charges?

POSITION: No position at this time.

ISSUE 63: What is the appropriate effective date for TECO's revised rates and charges?

POSITION: No position at this time.

Respectfully submitted this 17th day of July, 2013.



MARTHA C. BROWN

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original of COMMISSION STAFF'S PRELIMINARY LIST OF ISSUES AND POSITIONS has been filed with Office of Commission Clerk and one copy has been furnished to the following by electronic mail, on this 17th day of July, 2013:

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