

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

123 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

September 3, 2014

VIA: ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 140007-EI

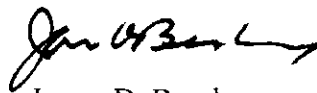
Dear Ms. Stauffer:

Attached for filing in the above docket is the original of Tampa Electric Company's Preliminary List of Issues and Positions.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp
Attachment

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost)
Recovery Clause.)
_____)

DOCKET NO. 140007-EI
FILED: September 3, 2014

**TAMPA ELECTRIC COMPANY'S
PRELIMINARY LIST OF ISSUES AND POSITIONS**

Tampa Electric Company ("Tampa Electric" or "the company") hereby submits its Preliminary List of the Issues and Positions to be taken up at hearing scheduled to commence on October 22, 2014, in the above docket.

ISSUE 1: What are the final environmental cost recovery true-up amounts for the period January 2013 through December 2013?

Tampa Electric's Position: An over-recovery of \$1,957,072. (Witness: Rusk)

ISSUE 2: What are the actual/estimated environmental cost recovery true-up amounts for the period January 2014 through December 2014?

Tampa Electric's Position: An over-recovery of \$6,935,676. (Witness: Rusk)

ISSUE 3: What are the projected environmental cost recovery amounts for the period January 2015 through December 2015?

Tampa Electric's Position: The appropriate amount of environmental costs projected to be recovered for the period January 2015 through December 2015 is \$84,406,505. (Witness: Rusk, Carpinone)

ISSUE 4: What are the environmental cost recovery amounts, including true-up amounts, for the period January 2015 through December 2015?

Tampa Electric's Position: The total environmental cost recovery amount, including true-up amounts, for the period January 2015 through December 2015 is \$75,568,127 after the adjustment for taxes. (Witness: Rusk)

ISSUE 5: What depreciation rates should be used to develop the depreciation expense included in the total environmental cost recovery amounts for the period January 2015 through December 2015?

Tampa Electric's Position: The depreciation rates used to calculate the depreciation expense shall be the rates that are in effect during the period the allowed capital investment is in service. (Witness: Rusk)

ISSUE 6: What are the appropriate jurisdictional separation factors for the projected period January 2015 through December 2015?

Tampa Electric's Position: The appropriate jurisdictional separation factor is 1.0000000. (Witness: Rusk)

ISSUE 7: What are the appropriate environmental cost recovery factors for the period January 2015 through December 2015 for each rate group?

Tampa Electric's Position: The appropriate environmental cost recovery factors are as follows:

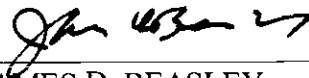
<u>Rate Class</u>	<u>Factor at Secondary</u>
	<u>Voltage (¢/kWh)</u>
RS	0.408
GS, TS	0.407
GSD, SBF	
Secondary	0.405
Primary	0.401
Transmission	0.397
IS	
Secondary	0.397
Primary	0.393
Transmission	0.389
LS1	0.401
Average Factor	0.406
(Witness: Rusk)	

ISSUE 8: What should be the effective date of the new environmental cost recovery factors for billing purposes?

Tampa Electric's Position: The factors should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period January 2015 through December 2015. Billing cycles may start before January 1, 2015, and the last cycle may be read after December 31, 2015, so that each customer is billed for 12 months regardless of when the adjustment factor became effective. (Witness: Rusk)

DATED this 3rd day of September 2014.

Respectfully submitted,



JAMES D. BEASLEY
J. JEFFRY WAHLEN
ASHLEY M. DANIELS
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Preliminary List of Issues and Positions filed on behalf of Tampa Electric Company has been furnished by electronic mail on this 3rd day of September 2014 to the following:

Mr. Charles W. Murphy
Senior Attorney
Office of the General Counsel
Florida Public Service Commission
Room 390R – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
cmurphy@psc.state.fl.us

M. Patricia Christensen
Associate Public Counsel
Office of Public Counsel
111 West Madison Street – Room 812
Tallahassee, FL 32399-1400
christensen.patty@leg.state.fl.us

Mr. Jon C. Moyle, Jr.
Moyle Law Firm
118 N. Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com

Mr. John T. Butler
Assistant General Counsel - Regulatory
Florida Power & Light Company
700 Universe Boulevard (LAW/JB)
Juno Beach, FL 33408-0420
john.butler@fpl.com

Mr. Kenneth Hoffman
Vice President, Regulatory Relations
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1858
ken.hoffman@fpl.com

Mr. Gary V. Perko
Hopping Green & Sams, P.A.
Post Office Box 6526
Tallahassee, FL 32314
gperko@hgslaw.com

Mr. Paul Lewis, Jr.
Duke Energy Florida, Inc.
106 East College Avenue, Suite 800
Tallahassee, FL 32301-7740
paul.lewis@duke-energy.com

Mr. John T. Burnett
Ms. Dianne M. Triplett
Duke Energy Florida, Inc.
Post Office Box 14042
St. Petersburg, FL 33733
john.burnett@duke-energy.com
dianne.triplett@duke-energy.com

Mr. Robert L. McGee, Jr.
Regulatory and Pricing Manager
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780
rlmcgee@southernco.com

Mr. Jeffrey A. Stone
Mr. Russell A. Badders
Mr. Steven R. Griffin
Beggs and Lane
Post Office Box 12950
Pensacola, FL 32591-2950
jas@beggslane.com
rab@beggslane.com
srg@beggslane.com

Mr. David J. Marshall
c/o DeSoto County Generating Company, LLC
1700 Broadway, 35th Floor
New York, New York 10019
dmarshall@LSPower.com

Mr. James W. Brew
Mr. F. Alvin Taylor
Brickfield, Burchette, Ritts & Stone, P.C.
1025 Thomas Jefferson Street, NW
Eighth Floor, West Tower
Washington, D.C. 20007-5201
jbrew@bbrslaw.com
ataylor@bbrslaw.com

Mr. Scheffel Wright
Mr. John T. LaVia, III
Gardner, Bist, Wiener, Wadsworth,
Bowden, Bush, Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
Schef@gbwlegal.com
Jlavia@gbwlegal.com

Mr. George Cavros
Southern Alliance for Clean Energy
120 E. Oakland Park Blvd., Suite 105
Fort Lauderdale, FL 33334
george@carvos-law.com



ATTORNEY