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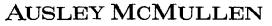
-M-E-M-O-R-A-N-D-U-M-

DATE:	May 26, 2015
TO:	Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM:	Pamela H. Page, Senior Attorney, Office of the General Counsel
RE:	Docket No. 150000-OT

Please place the attached letter in docket No. 150000-OT.

Thank you.

RECEIVED FPSC 15 MAY 26 AM ID: 06 COMMISSION CLERK



ATTORNEYS AND COUNSELORS AT LAW

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May 22, 2015

VIA: ELECTRONIC TRANSMISSION

Ms. Pamela H. Page Staff Attorney Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

> Re: UNDOCKETED - Proposed Amendments to Rule 25-6.0436, F.A.C., Depreciation, Rule 25-6.04364, F.A.C., Electric Utilities Dismantlement Studies, Rule 25-7.045, F.A.C., Depreciation, and Rule 25-7.046, F.A.C., Subcategories of Gas Plant for Depreciation

Dear Ms. Page:

On behalf of Tampa Electric Company and Peoples Gas System, I offer the following comments and suggestions regarding the proposed amendments to the above rules set forth in the undocketed notice issued April 30, 2015.

The proposed rule moves language regarding when the utility is to file a new depreciation study (at least once every four years) from page 11 to page 8. However, an important piece of the language on page 11 is not replicated on page 8. Specifically, it is the last part of the sentence that reads "...unless otherwise required by the Commission." Tampa Electric believes that this language should be added to the end of the applicable sentence on page 8, line 12, to retain this important capability of the Commission to require a new study sooner or extend the time before a utility must file a new study. This discretion should not be removed. Importantly, Tampa Electric is under an existing order of the Commission that addresses this very point and the new rule language should not be placed in opposition to existing Commission orders.

Similarly, with respect to gas utilities, the rule notice moves the depreciation study filing requirement every five years, from page 21-22 of the notice to page 19 of the notice, at lines 5 through 7 on page 19, without replicating the phrase ". . .unless otherwise required by the Commission." This phrase should be inserted at the end of the sentence on page 19, line 7, for the same reasons stated above.

We appreciate your consideration of the foregoing suggested modifications to the proposed rule amendments.

Sincerely,

James D. Beasley

JDB/pp

TECO Regulatory Department cc: