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September 29, 2015

VIA: ELECTRONIC FILING

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

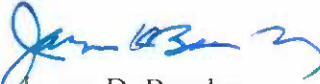
Re: Petition of Tampa Electric Company for Approval of Depreciation Rates for Solar Photovoltaic Generating Units

Dear Ms. Stauffer:

Attached for filing in the above-styled matter is Tampa Electric Company's Petition for Approval of Depreciation Rates for Solar Photovoltaic Generating units.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Attachment

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company)
For Approval of Depreciation Rates for Solar)
Photovoltaic Generating Units)
_____)

DOCKET NO. _____

FILED: September 29, 2015

**TAMPA ELECTRIC COMPANY'S PETITION
FOR APPROVAL OF
DEPRECIATION RATES FOR SOLAR PHOTOVOLTAIC GENERATING UNITS**

Tampa Electric Company ("Tampa Electric" or "the company"), pursuant to Section 366.04, Florida Statutes and Rule No. 25-6.0436 (2)(a), Florida Administrative Code, petitions for Commission approval to begin depreciating new solar photovoltaic generating units and associated equipment over a 30 year period effective with the in-service dates of such units and, in support thereof, says:

1. Tampa Electric is an investor-owned electric utility subject to the Commission's jurisdiction pursuant to Chapter 366, Florida Statutes. Tampa Electric serves retail customers in Hillsborough and portions of Polk, Pinellas and Pasco Counties in Florida. The company's principal offices are located at 702 North Franklin Street, Tampa, Florida 33602.

2. The persons to whom all notices and other documents should be sent in connection with this docket are:

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3. Tampa Electric is seeking depreciation rates at this time to apply to solar photovoltaic generating units and associated equipment that it is constructing at the Tampa International Airport (TIA) and to such other solar photovoltaic generating units as it expects to be constructing in the future. Discussions with vendors of the equipment being utilized for the TIA installation and other such equipment generate an estimate of design life of 30 years.

4. The TIA project involves construction of a 2 MW_{DC} photovoltaic system located on the top floor of TIA's Economy Parking Garage. Tampa Electric will own the PV support structure, photovoltaic system and energy output under a 25 year lease from TIA for the space. Commissioning is expected in late December 2015. Other solar photovoltaic projects are expected in the future. For example, Tampa Electric has announced that it is investigating a 25 MW_{DC} photovoltaic system to be sited near the Big Bend Station and the Manatee Viewing Center.

5. In Docket No. 080543-EI, Order No. PSC-08-0731-PAA-EI, the PSC adopted a 30 year life with zero net salvage for comparable solar photovoltaic generating units for Florida Power & Light Company. The resulting 3.3 percent depreciation rate was authorized in that order to be used for subaccounts 303 (Intangible Plant), 341 (Structures and Improvements), 343 (Other Generation Plant) and 345 (Accessory Electric Plant). Tampa Electric believes that the 3.3 percent rate applies to these same subaccounts.

6. Tampa Electric is currently evaluating the retirement unit structure that it will employ and will prepare and file a site specific depreciation study for TIA and each new solar photovoltaic generating unit site as soon as they are unitized.

7. Tampa Electric is not aware of any disputed issue of material fact relating to the matters stated herein or the relief requested.

WHEREFORE, Tampa Electric Company respectfully urges the Commission to approve the new depreciation rates for solar photovoltaic generating units and associated equipment, effective December 3, 2015.

DATED this 29th day of September, 2015

Respectfully submitted,



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