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April 20, 2020

**VIA: ELECTRONIC FILING**

Mr. Adam J. Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: In re: Revised Petition of Tampa Electric Company to Eliminate Accumulated Amortization Reserve Surplus for Intangible Software Assets; Docket No. 20200065-EI

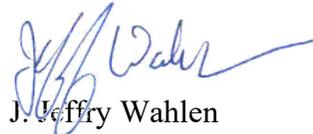
Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Tampa Electric Company is a Revised Petition for Limited Proceeding to Eliminate Accumulated Amortization Reserve Surplus for Intangible Software Assets.

This revised petition discusses account number 303.15, which was inadvertently overlooked when the original petition was filed (see footnote 3), updates the reserve deficiency for account number 303.99 in Attachment One as of December 31, 2019 (\$2,418) and makes minor wording changes, but does not change the nature or amount of relief requested in the original petition. Tampa Electric identified these changes when preparing its response to Staff's First Data Request, dated March 17, 2020, which is being filed today, April 20, 2020.

Thank you for your assistance in connection with this matter.

Sincerely,



J. Jeffrey Wahlen

JJW/ne  
Attachment

cc: All Parties of Record (w/attachment)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company )  
To Eliminate Accumulated Amortization ) Docket No. 20200065-EI  
Reserve Surplus for Intangible Software Assets ) Filed: April 20, 2020  
\_\_\_\_\_ )

**TAMPA ELECTRIC COMPANY’S REVISED PETITION  
FOR LIMITED PROCEEDING TO ELIMINATE ACCUMULATED AMORTIZATION  
RESERVE SURPLUS FOR INTANGIBLE SOFTWARE ASSETS**

Pursuant to Sections 366.076, 120.57 and 366.06(3), Florida Statutes, and Rule 28-106.301, F.A.C., Tampa Electric Company (“Tampa Electric” or “the company”) petitions the Florida Public Service Commission (“FPSC” or “the Commission”) for permission to eliminate its approximately \$16.0 million accumulated amortization reserve surplus for intangible software assets through a credit to amortization expense in 2020, and states:

**Background**

**A. Depreciation Rules**

1. Rule 25-6.0436 requires public utilities to file a depreciation study for each category of depreciable property for Commission review at least once every four years. The term “depreciable property” is not defined in Rule 25-6.0436, but the rule defines “category of depreciable plant” as “[a] grouping of plant for which a depreciation rate is prescribed. At a minimum it shall include each plant account prescribed in subsection 25-6.014(1), F.A.C.”

2. Rule 25-6.014(1) does not specify or list the “plant accounts” to be included in a depreciation study, but rather, incorporates by reference the Uniform System of Accounts (USOA) for Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities (2013). Although section 3 of the General Instructions of the USOA (page 389) specifies that accounts 300-399 are “plant accounts,” the Commission has not

addressed amortization of software (Account 303.00 or 303.01) in recent orders disposing of Tampa Electric’s depreciation studies.<sup>1</sup> This point is important to the meaning of the term “depreciation study” in Section 9(c) of the 2017 Agreement<sup>2</sup> as understood by the parties to that agreement and is addressed further in this petition.

**B. Tampa Electric Depreciation Studies and 2013 Rate Case**

3. Tampa Electric filed its last depreciation study in 2011. Therein, the company listed Account No. 303.00 Intangible Software Amortizable, but did not propose or seek approval of an amortization period for Account No. 303.00. See DN 02905-2011, FPSC Docket No. 20110131-EI, filed April 27, 2011, pages 593 and 595. The staff recommendation and Order Approving Depreciation Rates addressing the 2011 depreciation study specifically addressed other amortizable accounts (Account Nos. 391 and 393 – 398), but did not mention or specify an amortization period or rate for Account 303.00. See DNs 01182-2012 and 02009-2012, dated March 1 and April 3, 2012, respectively, in Docket No. 20110131-EI. The same is true of the

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<sup>1</sup> The Commission did not address amortization of Intangible Software (Account No. 303) in the order disposing of Florida Power & Light’s 2009 depreciation and dismantlement study [Order No. PSC-2010-0153-FOF-EI, dated March 17, 2010, Docket Nos. 20090130-EI and 2008067-EI] or in the order disposing of Florida Public Utility Company’s 2015 depreciation study [Order No. PSC-2015-0575-PAA-EI, issued December 21, 2015, Docket No. 20150162-EI]. Gulf Power Company did not include Intangible Software (Account 303) in its 2016 depreciation and dismantlement study [DN 04963-16, July 14, 2016, Docket No. 20160170-EI]. In its 2009 Depreciation Study, which was filed as part of its 2009 rate case, Progress Energy-Florida (now Duke Energy-Florida) classified Account 303.00 (miscellaneous plant) as non-depreciable and did not propose a depreciation or amortization rate. The final order disposing of that depreciation study did not prescribe a depreciation or amortization rate for Account No. 303.00. See Order No. PSC-10-0131-FOF-EI, issued March 5, 2010, Docket No. 20090079-EI [DN 01530-2010]. The Commission has prescribed a 30-year life for the intangible software associated with photovoltaic facilities for Florida Power & Light Company, Tampa Electric and Duke Energy-Florida, but only in conjunction with approval of overall PV depreciation rates and through an asset specific petition, not a general “depreciation study.” See Order No. 08-0731-PAA-EI, issued November 3, 2008, Docket No. 20080543-EI [DN 103342-2008]; Order No. PSC-15-0573-PAA-EI, issued December 18, 2015, Docket No. 20150211-EI [DN 07936-2015] and PSC-16-0115-PAA-EI, issued March 21, 2016, Docket No. 20160017-EI [DN 01482-2016]. Tampa Electric has created subaccount 303.99 for the intangible software associated with its solar PV facilities and is amortizing that software over 30 years as specified in Order No. PSC-15-0573-PAA-EI. It uses a 30-year life for solar PV intangible software and 15 years for all other, which is consistent with the second sentence in paragraph 8(a) of the 2017 Agreement.

<sup>2</sup> The term “2017 Agreement” refers to the 2017 Amended and Restated Stipulation and Settlement Agreement approved by Order No. PSC-2017-0456-S-EI, issued on November 27, 2017 in Docket Nos. 20170210-EI and 20160160-EI.

company's 2007 Petition to Approve Depreciation Study and Annual Dismantlement Accrual Amounts. See Order No. PSC- 08-0014-PAA-EI, issued January 4, 2008 in Docket No. 20070284-EI [DN 00089-2008].

4. The company filed its last petition for a general base rate increase on April 5, 2013. See DN 01679-2013, Petition of Tampa Electric Company for an Increase in Base Rates and Service Charges, Docket No. 20130040-EI ("2013 Rate Case"). The company's filing used the depreciation and amortization rates approved in Docket No. 20110313-EI; however, because the Commission did not approve amortization rates for Intangible Software in that docket, the company proposed in its rate case filing to amortize its general Intangible Software (Account No. 303.00) over 5 years and its new Enterprise Resource Planning ("ERP") Software (Account 303.01) over 10 years. See DN 01693-2013, MFR schedule B-7, page 10 of 30.

5. As the rate case progressed, the Office of Public Counsel ("OPC") challenged the company's proposed 5- and 10-year amortization periods as too short and proposed a 15-year amortization period for Accounts 303.00 and 303.01. See Direct Testimony of Jacob Pous, filed July 15, 2013 (DN 04004-2013) at pages 5-21. Mr. Pous correctly observed that the Commission did not address amortization of Intangible Software in Docket No. 20110131-TL [page 22]. He also proposed that the company's amortization reserve for Intangible Software be reduced to reflect his proposed, longer amortization period for all software [page 23].

6. Tampa Electric responded to OPC's proposals through rebuttal testimony. See DN 04602-2013, Rebuttal Testimony of Jeffrey S. Chronister, filed August 8, 2013 ("Chronister Rebuttal") at pages 13-20. In the course of defending the company's proposed amortization periods of Intangible Software, Mr. Chronister explained that the Commission had not addressed

amortization of intangible assets like software during its review of the company's depreciation studies, and noted:

The five-year amortization period was not at issue in the company's last rate proceeding. The Commission has not addressed amortization of software in this company's depreciation orders or studies. The amortization periods proposed by the company in this case were filed with the Federal Energy Regulatory Commission ("FERC") and were accepted in two wholesale settlement agreements. The company's proposed amortization over ten years is reasonable and appropriate. [Chronister Rebuttal at 14-15] (emphasis added)

7. When asked why Tampa Electric did not seek approval of a 10-year amortization period for its new ERP system when it filed its 2011 depreciation study, Mr. Chronister explained as follows:

The company follow[ed] the long-standing practice of the Commission that the Depreciation Rule 25-6.0436, F.A.C., applies to depreciable tangible property and not to intangible property like rights, consents and software. The company has never requested an amortization period for software in its petitions to change depreciation rates and the Commission and staff have never requested such proposals. To its knowledge, the company has not seen any other Florida electric investor-owned utility file proposals for software amortization in their depreciation studies. [Chronister Rebuttal at 15]

### **C. 2013 Agreement**

8. The company's 2013 Rate Case was resolved by stipulation. On September 8, 2013, Tampa Electric and the Consumer Parties (Office of Public Counsel or "OPC", Florida Industrial Power User's Group or "FIPUG", Florida Retail Federation or "FRF", Federal Executive Agencies or "FEA" and West Central Florida Hospital Utility Alliance or "HUA") filed a Stipulation and Settlement Agreement ("2013 Agreement") that resolved all of the issues in Tampa Electric's 2013 base rate case (Docket No. 20130040-EI). Among other things, Tampa Electric agreed that the general base rates provided for in the 2013 Agreement would remain in effect through December 31, 2017, and thereafter until the company's next general base rate case.

9. The 2013 Agreement also resolved the dispute over the amortization period for Intangible Software, but did not address OPC's proposal to reduce the company's amortization reserve for Intangible Software to reflect its proposed longer (15-year) amortization period. Paragraph 11(b) of that agreement states: "Tampa Electric will use a 15-year amortization period for all computer software beginning effective January 1, 2013." This change in Average Service Life from 5 and 10 years to 15 years triggered the Rule 25-6.0436(1)(e) Remaining Life Technique formula for calculating the annual accrual rate of expense and identification of the the Rule 25-6.0436(1)(i) reserve surplus generated by extending the average remaining life used in the formula.

10. The FPSC approved the 2013 Agreement and memorialized its decision in Order No. PSC-2013-0443-FOF-EI, issued September 30, 2013 ("2013 Agreement Order"). The company began using a 15-year amortization period for Intangible Software effective January 1, 2013, but did not adjust the accumulated amortization surplus for Intangible Software<sup>3</sup>.

#### **D. 2017 Agreement**

11. In late 2016, recognizing that the period in which Tampa Electric agreed to refrain from seeking general base rate increases would expire at the end of 2017, Tampa Electric and OPC began discussing whether the company would be willing and able to (a) refrain from seeking a general base rate increase beyond December 31, 2017 and (b) extend the terms of the 2013 Agreement for an additional period of time. On September 27, 2017, Tampa Electric, OPC and the other Consumer Parties entered into the 2017 Agreement, which was approved by Order No.

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<sup>3</sup> In November 2013, Tampa Electric transferred the amounts recorded in accounts 303.00 and 303.01 into account 303.15 and stopped using accounts 303.00 and 303.01, so those accounts now have a zero balance. Since then, the company has been using a 15-year life for the amortization of Intangible Software in 303.15. As noted in footnote 1, the Commission approved and the company began using subaccount 303.99 for intangible software associated with PV facilities and uses a 30-year life for that subaccount. This clarification should have been included in the company's petition as originally filed, but was omitted by oversight.

PSC-2017-0456-S-EI, issued on November 27, 2017 in Docket Nos. 20170210-EI and 20160160-EI.

12. Paragraph 8(a) of the 2017 Agreement addresses depreciation and amortization rates and depreciation studies and states:

The Parties agree and intend that, notwithstanding any requirements of Rules 25-6.0436 and 25-6.04364, F.A.C., the company shall not be required during the Term of this 2017 Agreement to file any depreciation study or dismantlement study. The depreciation and amortization accrual rates approved by the FPSC and currently in effect as of the Effective Date of this 2017 Agreement shall remain in effect during the Term or the company's next depreciation study, whichever is later. The Parties further agree that the provisions of Rules 25-6.0436 and 25-6.04364, F.A.C., which otherwise require depreciation and dismantlement studies to be filed at least every four years, will not apply to the company during the Term, and that the Commission's approval of this 2017 Agreement shall excuse the company from compliance with the filing requirement of these rules during the Term. (emphasis added)

13. The 2017 Agreement does not specifically address the amortization periods for Intangible Software, but because a 15-year period for Account 303.15 was in effect when it became effective, the 2017 Agreement required the company to continue using a 15-year amortization period for Intangible Software through the term of that agreement.<sup>4</sup>

14. Tampa Electric has been amortizing non-solar Intangible Software (Account No. 303.15) using a 15-year amortization period continuously since January 1, 2013 and will continue doing so in accordance with the 2017 Agreement. Nothing in this petition seeks to change that agreed-to and FPSC-approved amortization period.

15. Paragraph 9(c) of the 2017 Agreement addresses the company's next depreciation study, and states:

Notwithstanding the provisions of Subparagraph 8(a) above, the company shall file a depreciation and dismantlement study or studies no more than

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<sup>4</sup> The same logic applies to the company's use of a 30-year amortization period for Account 303.99 since January 1, 2019.

one year nor less than 90 days before the filing of its next general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, such that there is a reasonable opportunity for the Consumer Parties to review, analyze and potentially rebut depreciation rates or other aspects of such depreciation and dismantlement studies contemporaneously with the company's next general rate proceeding. The depreciation and dismantlement study period shall match the test year in the company's MFRs, with all supporting data in electronic format with links, cells and formulae intact and functional, and shall be served upon all Consumer Parties and all intervenors in such subsequent rate case.

16. The purpose of this provision is to give the Consumer Parties an opportunity to contest the depreciation and dismantlement rates proposed by the company in its next depreciation study during the company's next rate case. In light of the Commission's action on the company's 2011 depreciation study and the way issues associated with Intangible Software were addressed outside of a depreciation study in the 2013 Stipulation and 2017 Agreement, Tampa Electric believes, and has confirmed with OPC and the consumer parties with which it has communicated (FIPUG and FRF), that Intangible Software was not expected to be included in the company's next depreciation study, and eliminating the accumulated amortization surplus for Intangible Software through a credit to amortization expense in 2020 as specified in this petition can be approved by the Commission without violating the 2017 Agreement.

**E. Stay-Out Provision**

17. Paragraph 3(b) of the 2017 Agreement states: “[e]xcept as specified in this 2017 Agreement, the company may not petition to change any of its general base rates, charges, credits, or rate design methodologies for retail electric service with an effective date for the new rates, charges, credits, or rate design methodologies earlier than January 1, 2022.” This provision has been referred to by the parties to the 2017 Agreement as the “Stay-Out Provision.”

18. However, Paragraph 7(a) of the 2017 Agreement states: “if Tampa Electric's earned return on common equity falls below 9.25% during the Term on a monthly earnings surveillance

report stated on an actual Commission thirteen-month average adjusted basis, Tampa Electric may petition the Commission to amend its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes.“ This language is an exception to the Stay-Out Provision.

**I. Preliminary Information**

19. The Petitioner’s name and address are:

Tampa Electric Company  
702 North Franklin Street  
Tampa, Florida 33602

20. Any pleading, motion, notice, order or other document required to be served upon Tampa Electric or filed by any party to this proceeding shall be served upon the following individuals:

James D. Beasley  
[jbeasley@ausley.com](mailto:jbeasley@ausley.com)  
J. Jeffrey Wahlen  
[jwahlen@ausley.com](mailto:jwahlen@ausley.com)  
Malcolm N. Means  
[mmeans@ausley.com](mailto:mmeans@ausley.com)  
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Paula K. Brown  
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Manager, Regulatory Coordination  
Tampa Electric Company  
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Tampa, FL 33601  
(813) 228-1444  
(813) 228-1770 (fax)

21. Tampa Electric is an investor-owned public utility regulated by the Commission pursuant to Chapter 366, Florida Statutes, and is a wholly-owned subsidiary of Emera, Inc. Tampa Electric’s principal place of business is located at 702 North Franklin Street, Tampa, Florida 33602.

22. Tampa Electric serves more than 750,000 retail customers in Hillsborough and portions of Polk, Pinellas and Pasco Counties, Florida.

23. This Petition represents an original pleading and is not in response to any proposed action by the Commission. Accordingly, the Petitioner is not responding to any proposed agency action.

**II. The Accumulated Amortization Reserve Surplus for Account 303.15 (“Intangible Software”)**

24. Through this petition, Tampa Electric seeks permission from the Commission to eliminate its approximately \$16.0 million accumulated amortization reserve surplus for intangible software assets through a credit to amortization expense in 2020. Doing so is not prohibited by the 2017 Agreement and is in the public interest, because it will materially improve the ability of Tampa Electric to operate through the remainder of the “Stay-Out” (general base rate freeze) period in the 2017 Agreement without petitioning the Commission to increase its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes, as provided in Section 7(a) of that Agreement.

**III. Statement on Disputed Issues of Material Fact**

25. Tampa Electric is not aware of any disputed issues of material fact at this time, and does not believe any disputed issues of material fact will arise in this docket.

**IV. Statement of Ultimate Facts Alleged and Providing the Basis for Relief**

26. The ultimate facts that entitle Tampa Electric to the relief requested herein are:

(a) The facts specified in paragraphs 1 through 18, above.

(b) The surplus in the company’s accumulated amortization reserve for Intangible Software in Account 303.15 as of December 31, 2019 was \$15,971,292.

(c) As of December 31, 2019, excluding the reserve surplus attributable to Intangible Software and as shown on **Attachment One**, there is a net surplus of \$4,002,435 in the

accumulated amortization reserve for other general plant accounts (Account Nos. 390 – 399), so the reserve surplus for Intangible Plant is not needed to address deficiencies in the accumulated reserve for general plant items when the company files its next depreciation study.

(d) The amortization surplus associated with intangible software should not be used to make a corrective reserve transfer to another functional account. Making reserve transfers between general plant items such as Intangible Software and (1) production, transmission, distribution plant, (2) transportation equipment or (3) a dismantlement reserve has not been an accepted practice when preparing and approving a depreciation study. This fact was highlighted in Order No. PSC-12-0175-PAA-EI, issued April 3, 2012, which on page 4 states: “For electric utilities like Tampa Electric, corrective reserve transfers ideally are made within each function (e.g., production or transmission) but not between functions.<sup>5</sup> Jurisdictional separations, purchase power agreements or other lease arrangements may be affected by reserve transfers between functions.”

(e) Fifteen years continues to be a reasonable period over which to amortize the intangible computer software assets recorded in Account 303.15.

(f) The company does not intend to propose any change to the 15-year period for amortizing Intangible Software in Account 303.15 when it next seeks to increase its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes.

(g) Consistent with its last two studies, the company does not intend to seek approval of the amortization period for Account 303.15 when it files its next Depreciation and Dismantlement Study.

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<sup>5</sup> Tampa Electric notes that Account 303.99 had a reserve deficiency of \$2,418 as of December 31, 2019. The company would not object to a corrective reserve transfer from Account 303.15 to Account 303.99 in that amount to eliminate the deficiency. Doing so would change the reserve surplus in Account 303.15 as of December 31, 2019 to \$15,968,874 and this amount would be the amount to be credited to expense in 2020 if this petition is granted.

(h) Tampa Electric desires to honor the Stay-Out Provision in the 2017 Agreement and does not wish to petition the Commission to amend its base rates either through a general rate proceeding under Sections 366.06 and 366.07, Florida Statutes, or through a limited proceeding under Section 366.076, Florida Statutes, for rates to be effective prior to January 1, 2022.

(i) As noted in Order No. PSC- 2019-0327-PAA- EI, issued on August 9, 2019, in Docket No. 20190107-EI, the passage of the Tax Cuts and Jobs Act in December of 2017 resulted in the loss of bonus depreciation on additions to utility plant which has a negative impact on accumulated deferred income taxes in the Company's capital structure. This negative impact will increase in the future as less income tax is deferred.

(j) All other things being equal, this loss of bonus depreciation has made, and will continue to make, it more difficult for Tampa Electric to earn within its authorized range of returns on equity.

(k) Granting the relief requested in this petition will authorize the company to make accounting adjustments on its books and records in 2020 and will not change the customer base rates and charges in effect during the remainder of the Stay-Out period; however, it will materially improve the company's ability to honor the Stay-Out Provision by improving its opportunity to earn above the floor of its authorized range of returns on equity.

(l) Another generally accepted approach for eliminating a depreciation or amortization reserve surplus is to credit a ratable share of the surplus against the underlying annual amortization expense, thereby reducing the net amount of amortization expense recognized by the utility over a period of years such as the remaining life of, or approved amortization period for, the asset class. Based on account balances as of December 31, 2019, this approach over the average remaining life of 10.7 years would reduce Tampa Electric's annual intangible software amortization expense

for Account 303.15 by approximately \$1.6 million. Although this approach has merit, granting the relief requested in this petition (credit \$16.0 million surplus to amortization expense in 2020) would provide more benefit to customers than amortizing the credit against amortization over a period of years, because crediting the entire \$16.0 million amount against amortization expense in 2020 will materially improve the company's ability to honor the Stay-Out Provision by improving its opportunity to earn above the floor of its authorized range of returns on equity and avoid seeking rate relief before the end of the Stay-Out Period.

**V. Relief Requested**

27. For the reasons set forth above, Tampa Electric requests that the Commission authorize it to eliminate its approximately \$16.0 million accumulated amortization reserve surplus for intangible software assets in Account 303.15 through a credit to amortization expense in 2020 and to grant other such relief as may be required or appropriate.

28. Tampa Electric is entitled to the relief requested pursuant to Chapters 366 and 120, Florida Statutes.

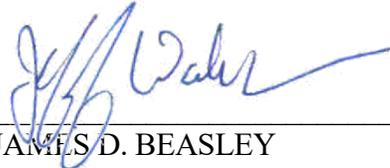
29. The relief requested herein is not inconsistent with the 2017 Agreement and FPSC Order No. PSC-2017-0456-S-EI.

**VI. Conclusion**

30. For the reasons shown above, Tampa Electric Company respectfully requests that the Commission grant this Petition and the relief requested herein.

DATED this 20th day of April, 2020.

Respectfully submitted,



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JAMES D. BEASLEY  
J. JEFFRY WAHLEN  
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Post Office Box 391  
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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing Revised Petition, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 20th day of April, 2020 to the following:

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\_\_\_\_\_  
ATTORNEY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company	)	
To Eliminate Accumulated Amortization	)	Docket No. 20200065-EI
Reserve Surplus for Intangible Software Assets	)	
_____	)	

Attachment One  
Reserve Balance  
12/31/19

<b>General Plant Depreciation Group</b>	<b>Surplus/(Deficiency) 12/31/2019</b>
39101 Office Furniture and Equipment	(48,784)
39102 Computer Equipment-Work Stations	(231,699)
39103 Data Handling Equipment	No Assets
39104 Computer Equipment-Mainframe	(1,951,145)
39300 Stores Equipment	No Assets
39400 Tools, Shop & Garage Equipment	(1,013,386)
39500 Laboratory Equipment	36,814
39600 Power Operated Equipment	No Assets
39700 Communication Equipment	(786,822)
39800 Miscellaneous Equipment	(14,924)
39910 General Plant Asset Retirement Obligations	Assume \$0
39000 Structures & Improvements	3,605,832
39202 Light Trucks	(1,100,771)
39203 Heavy Trucks	(56,877)
39212 Light Trucks	176,715
39213 Heavy Trucks	(149,241)
39725 Communication Equipment-Fiber	5,536,724
<b>Intangible Software Excluded</b>	<b>4,002,435</b>
30315 Intangible Software Amortizable	15,971,292
30399 Intangible Software Solar Amortizable	(2,418)
<b>Intangible Software Included</b>	<b>19,971,309</b>