



# Public Service Commission

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

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**DATE:** November 10, 1998  
**TO:** Lee Willis, Esquire  
 John W. McWhirter, Esquire  
 Vicki Gordon Kaufman, Esquire  
 John Roger Howe, Esquire  
**FROM:** Robert V. Elias, Chief of Electric & Gas, Division of Legal Services *RVE*  
**RE:** Docket No. 950379-EI - Investigation into earnings for 1995 and 1996 of Tampa Electric Company.

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It does not appear that we will reach consensus on the wording of the issues to be litigated at the December 7, 1998, hearing in this docket.

To facilitate the preparation of the Draft Prehearing Order, please utilize the issue numbers and respond to the issues as attached to this memo in your Prehearing Statements, due November 16, 1998. After reviewing the Prehearing Statements, staff will consider scheduling a meeting prior to the Prehearing Conference to attempt to resolve any outstanding issues.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC   1
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER - DATE  
 12627 NOV 10 98  
 FPSC-RECORDS/REPORTING

Docket No. 950379-EI

- ISSUE 1 (TECO):** What is the appropriate cost rate to apply to deferred revenues in the capital structure?
- ISSUE 2 (STAFF):** Should accrued interest be included in the deferred revenue component of the capital structure if a zero cost is deemed appropriate?
- ISSUE 3 (TECO):** What is the appropriate method to calculate the separation of the FMPA and City of Lakeland wholesale contracts from the retail jurisdiction for 1996?
- ISSUE 4 (FIPUG):** What is the effect of assigning a zero cost rate to deferred revenues for 1996?
- ISSUE 5 (FIPUG):** Has TECO properly calculated the amount of deferred revenues for 1996?