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September 23, 2008

HAND DELIVERED

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COMMISSION
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Ms. Ann Cole, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for Rate Increase by Tampa Electric Company
FPSC Docket No. 080317-EI

Dear Ms. Cole:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Preliminary Response and Objections to Citizens' Fourth Request for Production of Documents (Nos. 98-111).

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

COM	1
ECR	1
GCL	2
OPC	1
RCP	1
SSC	1
SGA	2
ADM	1
CLK	1

JDB/pp
Enclosure

cc: All Parties of Record (w/enc.)

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase)
by Tampa Electric Company.)
_____)

DOCKET NO. 080317-EI

FILED: September 23, 2008

**TAMPA ELECTRIC COMPANY'S PRELIMINARY RESPONSE AND OBJECTIONS
TO CITIZENS' FOURTH REQUEST PRODUCTION OF DOCUMENTS (NOS. 98-111)**

Tampa Electric Company ("Tampa Electric" or the "company") submits the following Objections and Preliminary Response to Citizens' Fourth Requests for the Production of Documents (Nos. 98-111).

I. Introduction

Citizens' Fourth Request for Production (Nos. 98-111) served by Office of Public Counsel ("OPC") on September 3, 2008 is part of a series of discovery requests propounded by OPC. Tampa Electric has made an immediate and continuing effort to identify documents responsive to this request. Despite the objections stated below, the company plans to either: (1) produce and make available for inspection at Tampa Electric's headquarters documents responsive to OPC's requests; or (2) copy and provide documents responsive to this request to OPC at its offices depending on the volume of documents that are identified. In some instances it appears that information sought is duplicative of a prior request. The objections which follow are necessary because of the collectively expansive nature of the multiple requests served by Public Counsel and because the process of assembly and review is incomplete as of the date of this pleading.

Tampa Electric will initiate a dialog with OPC with the objective of producing documents efficiently for both OPC and Tampa Electric. The best approach will become

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apparent once the requested documents have been assembled and the volume of documents is known.

II. General Objections.

Tampa Electric asserts the following general objections to Citizens' Fourth Request for Production of Documents (Nos. 98-111):

1. Tampa Electric objects to each and every individual discovery request, to the extent it calls for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law, whether such privilege or protection appears at the time response is first made or is later determined to be applicable for any reason. Tampa Electric in no way intends to waive any such privilege or protection. The nature of any such document(s) will be described in a privilege log filed/prepared by Tampa Electric.

2. Tampa Electric objects to each individual request to the extent it requires production of information that is proprietary, confidential business information without provisions in place to protect the confidentiality of the information. Tampa Electric in no way intends to waive claims of confidentiality and will only produce such information subject to protective order and the Commission's rule on confidentiality. In order to facilitate OPC's review, Tampa Electric will file its request for a protective order prior to OPC's visit to Tampa to review documents and will provide non-disclosure agreements for any of OPC's outside consultants. Documents which are confidential will be identified and separated for review.

3. Tampa Electric objects to any definitions or instructions accompanying the discovery request to the extent that they are inconsistent with and expand the scope of discovery specified in the Florida Rules of Civil Procedure that are incorporated into the Model Rules of

Procedure or the Commission's rules on discovery. If some question arises as to Tampa Electric's discovery obligations, Tampa Electric will comply with applicable rules and not with any of the definitions or instructions accompanying the discovery requests that are inconsistent with or exceed the requirements of those rules. Furthermore, Tampa Electric objects to any discovery request that calls for Tampa Electric to create data or information that it otherwise does not have because there is no such requirement under the applicable rules and law.

4. Tampa Electric objects to any definition or instruction in any discovery request that seeks production of documents from persons or entities who are not parties to this proceeding or that are not subject to discovery under applicable rules.

5. Tampa Electric is a large corporation with employees located in many different locations. In the course of its business, Tampa Electric creates numerous documents that are not subject to the Florida Public Service Commission or other governmental record retention requirements. These documents are kept in numerous locations and frequently are moved from site to site as employees change jobs or as business is reorganized. Therefore, it is possible that not every relevant document may have been reviewed or considered in developing Tampa Electric's responses to the discovery requests. Rather, Tampa Electric will provide all the information that Tampa Electric obtained after a good faith, reasonable and diligent search conducted in connection with these discovery requests. To the extent that the discovery requests propose to require more, Tampa Electric objects to the requests individually and collectively on the grounds that compliance would impose an undue burden or expense on Tampa Electric.

6. Tampa Electric objects to each discovery request to the extent that it seeks information that is not relevant to the subject matter of this docket and is not reasonably calculated to lead to the discovery of admissible evidence.

7. Tampa Electric objects to each and every discovery request to the extent it is vague, ambiguous, overly broad, burdensome, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of such discovery requests.

8. Tampa Electric objects on grounds of relevancy to each discovery request seeking information relating to transactions or other business activity of Tampa Electric's non-regulated sister companies where Tampa Electric was not a party to the transaction or a participant in the business activity.

9. Tampa Electric expressly reserves and does not waive any objections it may have to the admissibility, authenticity or relevancy of the information provided in its responses to the subject discovery requests.

10. Tampa Electric objects to any attempt by the party seeking discovery to evade any numerical limitations set on interrogatories or requests for production of documents by asking multiple independent discovery requests within single individual discovery requests and subparts thereof. By making these general objections at this time, Tampa Electric does not waive or relinquish its right to assert additional general and specific objections to the subject discovery at the time Tampa Electric's response is due.

11. Tampa Electric objects to the time and place designated for production on grounds that producing documents that may be responsive to the requests at the specified time and place would require the company to copy and ship over 200 bankers boxes containing over 600,000 pages of documents, which would be burdensome not only on Tampa Electric, but also on OPC as well. The company will produce documents that may be responsive to the requests at Tampa Electric's headquarters in Tampa, Florida at a mutually agreeable time and date after

October 3, 2008. The company will copy and ship specific documents identified by OPC upon payment of reasonable copying and shipping charges. The company will initiate a dialog on the appropriate amount of charges for copying and shipping.

III. Specific Objections.

In addition to the general objections set forth above, which are incorporated herein by reference, Tampa Electric asserts the following specific objections:

98. Rate Base-CIS Upgrade. Please provide a copy of any and all cost benefit analyses, studies, documentation, or analysis which show the justification of the \$2,512 million total company amount requested in the Company's 2009 adjustments on Schedule B-2 page 2 of 4.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

99. Rate Case Expense. Please refer to Schedule C-10 and provide copies of any invoices received from any of the consultants or attorneys shown on this schedule.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

100. Dredging Costs. Please provide the Company's invoices for dredging costs for the last two dredging occurrences prior to the test year. Please additionally provide the bid that the Company received for dredging costs for 2009.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

101. Annualization of Two CTs. Please provide the workpapers, supporting invoices, and any other documentation that Company used to calculate the annualization of the two CTs scheduled to be placed in service in May 2009.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

102. Annualization of Three CTs. Please provide the workpapers, supporting invoices, and any other documentation that Company used to calculate the annualization of the three CTs scheduled to be placed in service in September 2009.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

103. Annualization of December Rail Project. Provide the documentation including contracts, cost benefit analysis, detailed project costs and any other supporting project documents which support the costs of \$46,468,000 on a total company basis of the rail project shown on Schedule B-2, page 2 of 4.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

104. Annualization of Expenses. Please provide a copy of contracts, cost benefit analysis, detailed project costs and any other project documentation supporting any expenses which the Company has annualized and reflected in its requested operating income.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

105. Removal of CWIP. Please provide any workpapers, documentation or other calculations which support the Company's removal of \$3,617,000 of CWIP as shown on Schedule B-2, page 2 of 4.

Objections: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

106. Payroll. Please provide a copy of any studies and/or analysis the Company and/or its affiliates have performed that show that compensation levels for various positions within the

Company and/or its affiliates are reasonable when compared to the local regional or national market.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., its affiliates). Without waiving these objections, the company will perform a good faith, reasonable and diligent search for Tampa Electric Company documents that may be responsive to the request.

107. Payroll. Please provide a copy of all compensation studies the Company and/or its affiliates, acquired and relied on during 2007 and 2008 for evaluating compensation levels of the Company and/or its affiliates' employees for this filing.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., its affiliates). Without waiving these objections, the company will perform a good faith, reasonable and diligent search for Tampa Electric Company documents that may be responsive to the request.

108. Payroll. Please provide a copy of any studies and/or analysis the Company and/or its affiliates performed that show that compensation increases for the years 2004-2006 were reasonable when compared to the market.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., its affiliates). Without waiving these objections, the company will perform a good faith, reasonable and diligent search for Tampa Electric Company documents that may be responsive to the request.

109. Income Taxes. Refer to the testimony of Alan Felsenthal, page 27. Please provide a copy of each of the private letter rulings referred to by Mr. Felsenthal.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

110. Income Taxes. Refer to the testimony of Alan Felsenthal. Provide a copy of the true-up entry referred to on page 22.

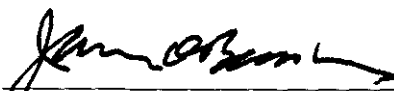
Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

111. Consultants. Provide a copy of the contract with Huron Consulting Group for this rate proceeding and a copy of the billings to date.

Objections and Response: The company hereby incorporates its general objections by reference and will produce documents in response to this request consistent with its general objections.

DATED this 23rd day of September, 2008.

Respectfully submitted,



LEE L. WILLIS
JAMES D. BEASLEY
KENNETH R. HART
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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE
DOCKET NO. 080317-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Objections to Citizens' Fourth Request for the Production of Documents (Nos. 98-111), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 23rd day of September, 2008 to the following:

Keino Young/Martha Brown*
Jennifer Brubaker/Jean Hartman
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