BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Rate Increase by Tampa Electric Company Docket No. 130040-EI

Filed: July 15, 2013

_____/

DIRECT TESTIMONY

OF

JACOB POUS

ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA

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1		DIRECT TESTIMONY
2		OF
3		Jacob Pous
4		On Behalf of the Office of Public Counsel
5		Before the
6		Florida Public Service Commission
7		Docket No. 130040-EI
8	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
9	A.	My name is Jacob Pous and my business address is 1912 W Anderson Lane, Suite
10		202, Austin, Texas 78757.
11		
12	Q.	WHAT IS YOUR OCCUPATION?
13	A.	I am a principal in the firm of Diversified Utility Consultants, Inc. ("DUCI"). A copy
14		of my qualifications appears as Exhibit JP-1.
15		
16	Q.	PLEASE DESCRIBE DIVERSIFIED UTILITY CONSULTANTS, INC.
17	A.	DUCI is a consulting firm located in Austin, Texas with an international client base.
18		The personnel of DUCI provide engineering, accounting, economic, and financial
19		services to its clients. DUCI provides utility consulting services to municipal
20		governments with utility systems, to end-users of utility services, and to regulatory
21		bodies such as state public service commissions. DUCI provides complete rate case

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analyses, expert testimony, negotiation services, and litigation support to clients in electric, gas, telephone, water, sewer, and cable utility matters.

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4 Q. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS IN 5 PUBLIC UTILITY PROCEEDINGS?

6 Yes. Exhibit JP-1 also includes a list of proceedings in which I have previously A. 7 presented testimony. I have also been involved in numerous utility rate proceedings 8 that resulted in settlements before testimony was filed. In total, I have participated in 9 well over 400 utility rate proceedings in the United States and Canada and have 10 testified as an expert in many areas, including depreciation, cash working capital, 11 operations and maintenance expenses, corporate overhead allocations, fuel costs, fuel 12 inventories, and class cost of service. Also worthy of note is that I have testified on 13 behalf of the staff of five different state regulatory commissions and one Canadian regulator. 14

15

16 Q. WHAT IS YOUR PROFESSIONAL BACKGROUND?

- 17 A. I am a registered professional engineer. I am registered to practice as a Professional
 18 Engineer in the State of Texas, as well as several other states.
- 19

20 Q. ON WHOSE BEHALF ARE YOU PROVIDING THIS TESTIMONY?

A. Florida's Office of Public Counsel ("OPC") engaged me to address the amortization
 aspects of the revenue requirements request of Tampa Electric Company (the

"Company" or "Tampa Electric") pending before the Florida Public Service
 Commission (the "Commission" or "PSC") in this proceeding.

3

SECTION I: OVERVIEW

4 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

5 My testimony will address two issues associated with the Company's proposed A. 6 amortization of software investment recorded in Account 303 - Miscellaneous Intangible Plant - Software. The first issue addresses the Company's proposal for 7 8 continuation of a five-year amortization period for the vast majority of the 9 investments in its software systems and a request for a 10-year amortization for its newly installed Enterprise Resource Planning ("ERP") software system. 10 Ι 11 recommend adjusting these amortization periods to 15 years. The second issue I 12 address relates to the level of amortization reserve associated with the Company's 13 newly installed ERP software system. The Company has booked amortization 14 expense into the accumulated provision for amortization through the end of 2014 based on a 10-year amortization period, while it appears that the Commission has 15 only approved a five-year amortization period for software in prior proceedings. 16 17 Therefore, I recommend that the Company's 13-month amortization reserve in 2014 18 be increased from \$3.327 million to \$5.271 million. My testimony is also supported 19 by Exhibit JP-2, which contains copies of referenced materials.

1 Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATIONS?

- A. Adjusting the Company's proposed five- and 10-year software system amortization
 periods to 15 years results in a \$6.197 million decrease to the Company's proposed
 \$10.126 million intangible software amortization expense for 2014 and an increase in
 2014 rate base of \$3.099 million.
- 6 The impact of my second recommendation results in a \$1.948 million increase to the 7 Company's proposed 2014 amortization reserve, which decreases overall rate base by 8 the same amount.
- 9

10 SECTION II: BACKGROUND

11 Q. DID THE COMPANY FILE A DEPRECIATION STUDY WITH THE 12 COMMISSION IN APRIL 2011?

13 A. Yes. In Docket No. 110131-EI, the Company filed its regular depreciation and 14 decommissioning studies in compliance with Rules 25-6.0436(8)(a) and 25-15 6.04364(3), F.A.C. Order No. PSC-12-0175-PAA-EI, issued April 3, 2012, at p. 1. 16 While amortization of intangible software is often a component of depreciation 17 analyses, the Company's study and the corresponding proceeding before the 18 Commission do not address any changes to software amortization. The Company's decision not to address software amortization in its depreciation filing was made with 19 20 apparent knowledge that it was going to implement a new ERP software system later 21 that year. Therefore, the Company had every opportunity to inform the Commission 22 of any proposed change to software amortization that it was inclined to implement for 23 its soon-to-be-implemented ERP software system. However, it chose not to do so.

1 Given that the Company did not address software amortization in its recent 2 depreciation filing before the Commission, it is appropriate to review the Company's 3 prior rate proceeding for guidance as to whether it specifically sought permission to 4 apply a different amortization period to the new ERP software system compared to 5 the Commission-approved five-year amortization period for investment in Account 6 303 – Intangible Plant - Software. A review of Docket No. 080317-EI, the last rate 7 case, and the resulting Order No. PSC-09-0283-FOF-EI, reveals that the only 8 discussion regarding software amortization corresponds to a five-year amortization 9 period. (Order No. 09-0283-FOF-EI, issued April 30, 2009, at pp 11, 12, 73, and 74). 10 Therefore, the Company's request to rely on a 10-year amortization period for its new 11 ERP software system in this case represents the first formal request to change the 12 Commission's authorized five-year amortization period for software investment.

13

14 SECTION III: SOFTWARE AMORTIZATION PERIOD

15 **Q.**

Q. WHAT IS AMORTIZATION?

16 A. In its publication entitled Depreciation Practices, the National Association of 17 Regulatory Utility Commissioners ("NARUC") defines amortization as "[t]he process 18 of allocating a fixed amount, such as total cost of an asset to an expense account over 19 future accounting periods." (1996 edition of Public Utility Depreciation Practices at 20 p. 314). The Federal Energy Regulatory Commission ("FERC") also defines 21 amortization as ". . . the gradual extinguishment of an amount in an account by 22 distributing such amount over a fixed period, over the life of the asset or liability to

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which it applies, or over the period during which it is anticipated the benefit will be realized." (FERC Uniform System of Accounts 18 CFR Part 101, at Definition 4).

3 Q. DOES THE COMPANY AMORTIZE ITS INVESTMENT IN ACCOUNT 303 – 4 INTANGIBLE PLANT - SOFTWARE?

5 Yes. The Company records its \$70 million investment in software in Account 303 -A. 6 Miscellaneous Intangible Plant. The Company has previously relied on a five-year 7 amortization service life or period for software capitalized to Account 303 -8 Miscellaneous Intangible Plant. (Response to OPC's Third Set of Interrogatories, No. 9 23). The Company proposes to continue its reliance on a five-year amortization 10 period for all of its major software system investments except for its new ERP 11 system, for which it proposes a 10-year amortization period. (Response to OPC's 12 Ninth Set of Interrogatories, No. 130 (a)).

13

14 Q. WHEN DID THE **COMPANY ESTABLISH** ITS **FIVE-YEAR** 15 **AMORTIZATION** PERIOD ASSUMPTION FOR **INTANGIBLES** 16 **SOFTWARE?**

A. The Company initiated a five-year amortization for software in "... the late 1970s."
(Response to OPC's Third Set of Interrogatories, No. 23). In other words, the
Company has employed a five-year amortization period for approximately 35 years,
without change.

Q. WHAT WAS THE COMPANY'S BASIS FOR ADOPTING A FIVE-YEAR AMORTIZATION PERIOD FOR SOFTWARE IN THE LATE 1970S?

The Company relied on what it claims is "guidance" from the FERC Commission's 3 A. 4 Audit Division Chief, to the FERC's Audits Division Field Staff concerning the 5 proper accounting for software capitalized, which was issued on March 1, 1977. 6 (Response to OPC's Third Set of Interrogatories, No. 23). Further, the Company 7 states that it "... believes this life is still representative of the life of general use 8 software due to technological obsolescence and upgrade cycles." (Response to 9 OPC's Third Set of Interrogatories, No. 23). (Emphasis Added).

10

Q. IF THE FIVE-YEAR AMORTIZATION WAS ESTABLISHED IN THE LATE 1970S BASED ON GUIDANCE FROM FERC REGARDING CAPITALIZED SOFTWARE, IS THE FIVE-YEAR PERIOD STILL VALID TODAY?

14 A. No, at least not without the benefit of any verifiable basis. While common sense and 15 logic dictate that "guidance" given 35 years ago for software systems is no longer 16 valid given the changes in technology, the Company should have been aware that 17 FERC formally documented its position on depreciation, and in effect amortization, 18 which impacts capitalized software in FERC Order No. 618, issued July 27, 2000. In 19 that order, FERC noted its statutory obligation to ensure that electric utilities charge 20 proper amounts of depreciation (capital recovery) to expense each financial reporting 21 period and amended its general instructions for Title 18 of the Code of Federal 22 Regulations, Part 101, regarding the standards for determining depreciation for 23 accounting purposes. The impact of FERC's action was "... to ensure that utilities

allocate in a systematic and rational manner the cost of utility property to the periods
 during which the property is used in utility operations." (FERC Order No. 618 at p.
 1).

4

Q. HAS THE COMPANY PROVIDED ANY SUPPORT AND JUSTIFICATION FOR ITS BELIEF THAT THE FIVE-YEAR AMORTIZATION PERIOD ESTABLISHED MORE THAN 35 YEARS AGO IS STILL VALID?

A. No. (Response to OPC's Third Set of Interrogatories, No. 23 (a)). In spite of FERC's
mandate that the amortization life or time period be supported by engineering,
economic, or other depreciation studies, the Company fails to provide any support for
its claim other than by stating that it still "believes" the five-year period is right.

12

Q. DID YOU REQUEST ALL STUDIES OR ANALYSES PERFORMED BY THE COMPANY SINCE 1999 TO TEST THE CONTINUED REASONABLENESS OF THE FIVE-YEAR AMORTIZATION PERIOD EMPLOYED?

A. Yes. However, the Company specifically stated that no analyses had been done to
support the five-year amortization period. It instead relies on the phrase "judgment
and experience" to validate the continued use of a five-year amortization period. The
phrase, "judgment and experience," without any quantifiable support in the form of
the required engineering, economic, or other depreciation studies, is insufficient.

Q. DO THE COMPANY'S ACTIONS COMPLY WITH FERC DIRECTIVES REGARDING DEPRECIATION ACCOUNTING?

No. General Instruction 22 of the Uniform System of Accounts states that a utility 3 A. 4 "... must use a method of depreciation [amortization] that allocates in a systematic 5 and rational manner the service value of depreciable property over the service life of 6 the property." (Emphasis added) (USOA General Instruction 22 Depreciation 7 Accounting (a) Method). General Instruction 22 further states that "[e]stimated useful service lives of depreciable property must be supported by engineering, 8 economic, or other depreciation studies." The Company's admission that it has not 9 10 performed any such studies demonstrates not only the lack of support for the 11 Company's proposal, but also a violation of FERC's current requirement guidelines.

12

Q. IS THE COMPANY'S CLAIMED "JUDGMENT AND EXPERIENCE" BASIS FOR A FIVE-YEAR AMORTIZATION PERIOD FOR SOFTWARE AMORTIZATION APPLICABLE TO ALL SOFTWARE?

A. Apparently not. While defending its use of a five-year amortization period without
any specific analyses, studies, or empirical evidence, the Company states that for its
new ERP software system it is now proposing that a 10-year amortization be adopted.
(Response to OPC's Ninth Set of Interrogatories, No. 130 (a)). Apparently, there are
different aspects of undefined "judgment and experience" that the Company is not
willing to share or identify.

1 Q. GIVEN THAT TAMPA **ELECTRIC** IS PROPOSING Α NEW 2 AMORTIZATION PERIOD FOR A SINGLE NEW SOFTWARE SYSTEM, **COMPANY PROVIDED** 3 HAS THE ANY **SUPPORT** FOR THAT 4 **AMORTIZATION PERIOD?**

- A. No. However, given Tampa Electric's statements that it relies on "judgment and
 experience" to validate the continued use of a five-year amortization period for all its
 other software systems, it must be assumed that it is also relying on some undefined
 and unsubstantiated "judgment and experience" to now propose a new 10-year
 amortization period for the single new ERP software system.
- 10

11 Q. HAS THE COMPANY DIFFERENTIATED ANY ASPECT OF ITS NEW ERP 12 SOFTWARE SYSTEM COMPARED TO ANY OF ITS OTHER SOFTWARE 13 SYSTEMS AS IT PERTAINS TO AN APPROPRIATE AMORTIZATION 14 PERIOD?

A. No. As was the case for its proposed continued use of a five-year amortization period
 for all types of software systems, the Company has not presented or performed any
 analysis or study to establish or determine the reasonableness of its assumed 10-year
 amortization period.

Q. DID YOU SPECIFICALLY REQUEST THE COMPANY TO PROVIDE A DETAILED DESCRIPTION OF THE FUNCTION AND IDENTITY OF EACH SEPARATE SOFTWARE SYSTEM?

- 4 A. Yes. While the Company was requested to provide both a detailed identification and 5 a detailed narrative description of the function of each separate software system 6 recorded in Account 303 – Miscellaneous Intangible Plant – Software, the Company 7 chose to provide only two columns of information in a spreadsheet as its response. One column was identified as "Description" and another was identified as "Narrative 8 9 Description." Some of these "detailed" identifications or descriptions of software 10 systems that the Company presented are the word "Software," the abbreviation 11 "NERC," phrases such as "Amortizable Equipment," the word "NONE," and other 12 non-descriptive words or phrases. (Response to OPC's Third Set of Interrogatories, 13 No. 20, electronic file). In other words, the Company chose to provide generalized 14 and less-than-descriptive words or limited phrases to identify and explain its software 15 systems.
- 16

17 Q. IN VIEW OF THE OFTEN NON-DESCRIPTIVE INFORMATION 18 PROVIDED BY THE COMPANY FOR VARIOUS SOFTWARE SYSTEMS IN 19 RESPONSE TO AN INTERROGATORY, DID YOU CONTINUE TO SEEK 20 MORE DETAILED INFORMATION?

A. Yes. The Company was given a second opportunity to provide a detailed
identification of each software system, as well as the purpose and function of each
software system in OPC's Ninth Set of Interrogatories. (OPC's Ninth Set of

Interrogatories, No. 128 (a) and (b)). Yet, the Company again often provided one word or limited phrases of a few words, many of which provide no meaningful identification or explanation of the software that constitutes tens of millions of dollars of investment. In other words, the Company presented information that does not provide either a clear or meaningful indication of the type of software system, or its function. These shortcomings severely limit the ability to make any type of detailed analysis as to the proper life expectancy of such software.

8

9 Q. IN YOUR ATTEMPT TO IDENTIFY THE REASONABLENESS OF THE 10 COMPANY'S PROPOSED USEFUL LIFE FOR SOFTWARE, DID YOU 11 SEEK INFORMATION REGARDING SOFTWARE SYSTEMS STILL IN USE 12 BUT WHICH WERE ALREADY FULLY AMORTIZED?

13 A. Yes. Identifying software systems that are still in use yet fully amortized under the 14 Company's five-year amortization proposal would help demonstrate whether the 15 Company's belief in an amortization period established in 1977 was still valid. 16 However, the Company failed to identify any software system that was or is still in 17 service following the expiration of the five-year amortization period and the 18 corresponding retirement for "accounting" purposes. Indeed, the Company states that 19 it "... does not maintain records that identify each separate software system removed 20 from service (i.e., physically removed) for the past 10 years." (Response to OPC's 21 Third Set of Interrogatories, No. 22). In addition, the Company noted its ". . . 22 accounting practice for capital software projects. . ." is to ". . . retire [accounting 23 wise] the asset when fully amortized." (Response to OPC's Third Set of 1 Interrogatories, No. 22). This practice bares no relationship to the FERC mandate 2 that the capital recovery be systematic and rational, and supported by engineering, 3 economic, or other depreciation studies.

4

Q. PLEASE SUMMARIZE THE COMPANY'S JUSTIFICATION AND BASIS FOR SEEKING IN EXCESS OF \$10 MILLION IN ANNUAL AMORTIZATION EXPENSE FOR ITS INVESTMENT IN SOFTWARE.

8 A. The Company adopted a five-year amortization period for software systems in 1977. 9 The Company has not performed any studies or analyses since 1977 to demonstrate 10 the validity of retaining a five-year amortization or any other period of time. The 11 Company either does not maintain detailed identification and functionality of its 12 software systems, or chooses not to provide it even when specifically requested to do 13 so. The Company states that it cannot even identify what software systems are still in 14 place providing service after having been in service for five years or longer. In spite 15 of these facts, the Company requests that the Commission and customers accept its 16 undefined and unsubstantiated belief based on "judgment and experience" that a five-17 year amortization is still a reasonable value 35 years after it was adopted, except for 18 its new software system. For that new system, the Company has not even explicitly 19 stated that it believes that the proposed 10-year amortization period is reasonable.

1Q.DOYOU BELIEVE THAT THE COMPANY'S PRESENTATION IS2REASONABLE?

3 No. Before the Y2K situation many of the old legacy software systems in place, A. 4 caused massive change out of major software systems in the late 1990s, had useful 5 lives of 20 to 30 years. As software systems were replaced with more modern 6 software systems, due in part to the Y2K situation, those early generations of 7 software systems often were assigned short amortization periods given their unknown future status. However, in the past decade SAP, Oracle, and other major software 8 9 developers have created platforms or architectures associated with their software 10 packages or systems that are scalable and modularized. The practice of making 11 modifications, enhancements, upgrades, etc. to systems rather than replacing entire 12 systems has become common. Indeed, other utilities have been increasing 13 amortization periods from initially shorter periods. Again, longer life expectancy for newer software systems is a function of either recognizing that the initial estimates 14 15 were artificially short, or that the newer type of software systems that are being 16 purchased or developed provided the ability to make modifications and expand the 17 systems rather than simply replacing an entire system once it became less effective.

Q. NOTWITHSTANDING THE COMPANY'S FAILURE TO IDENTIFY ANY SOFTWARE SYSTEMS STILL IN SERVICE YET FULLY AMORTIZED, DO YOU BELIEVE THAT THE COMPANY IN FACT CONTINUES TO RELY ON SUCH SYSTEMS?

- A. Yes. A review of what limited information the Company has provided demonstrates
 that many capital expenditures for newer software systems are actually
 "enhancements" or "upgrades" to existing systems. In other words, the Company has
 not physically retired some of its older software systems when they became fully
 amortized and retired from an accounting standpoint. (Response to OPC's Third Set
 of Interrogatories, No. 20, attachment on electronic file).
- 11

12 Q. DO UTILITIES RELY IN PART OR IN FULL ON SOFTWARE SYSTEMS 13 AFTER SUCH SYSTEMS ARE FULLY ACCRUED?

A. Yes. Continued use of software systems after they become fully amortized is not
uncommon. What this situation demonstrates is that often a utility's initial estimate
of a useful life for its software system was artificially short. In effect, utilities have
charged accelerated amortization levels to customers in the past, which resulted in
those customers paying more than their fair share of the useful life for that software.

1Q.IF THE COMPANY CONTINUES TO USE SOFTWARE AFTER IT IS2FULLY AMORTIZED, DOES THAT VIOLATE REGULATORY3PRINCIPLES?

4 A. Yes. If the Company employs an artificially short amortization period that results in 5 accelerated capital recovery, then intergenerational inequity is created and the 6 matching principle is violated. In other words, it forces one generation of customers 7 to overpay for its use of a software system for the benefit of a future generation of 8 customers who receive the benefit of such system, yet will not pay any amortization 9 expense. Moreover, in certain instances, the accelerated capital recovery benefits 10 shareholders without future generations of customers receiving a commensurate 11 benefit.

12

13 Q. IS THE ADOPTION OR CONTINUATION OF ACCELERATED 14 DEPRECIATION OR AMORTIZATION APPROPRIATE?

A. No. Once identified, all reasonable efforts should be implemented to correct such
situations. Indeed, the reason why depreciation studies are performed on a regular
basis and supported by studies is to identify changes in life and salvage characteristics
that require correction of accelerated or deferred capital recovery practices.
However, the Company's approach for more than three decades has been to ignore
that responsibility even though it has performed depreciation studies on other assets.

1Q.WHAT ANNUAL LEVEL OF AMORTIZATION EXPENSE IS THE2COMPANY REQUESTING?

- A. The Company is requesting approximately \$10.126 million of annual amortization
 expense associated with its investment in Account 303 Miscellaneous Intangible
 Software. (MFR Schedule B-9, p. 10 of 30).
- 6
- 7 Q. BEYOND THE VIOLATION OF THE MATCHING PRINCIPLE AND
 8 CREATION OF INTERGENERATIONAL INEQUITY, IS THERE A
 9 PARTICULAR PROBLEM WITH ARTIFICIALLY SHORT
 10 AMORTIZATION PERIODS?
- 11 A. Yes. When short amortization periods are requested for significant dollar levels of 12 investments, resulting impacts must be analyzed in relation to the revenue 13 requirements reflected in base rates and the timing of future rate cases. The concern 14 associated with this situation is one where incremental and unintended return dollars 15 can be created when investment becomes fully amortized.
- 16

17 Q. WHAT HAPPENS WHEN INVESTMENT BECOMES FULLY AMORTIZED

18 **BETWEEN RATE CASES?**

A. When amortizable plant becomes fully amortized or accrued between rate cases, the
collection of revenues from customers for that investment through base rates does not
also stop. In other words, an expense is no longer being incurred, but customers are
still charged as though the expense was still in place. In addition, since the expense is
no longer being recognized from an accounting standpoint, customers no longer

1	receive	a	benefit	for	paying	the	expense	through	the	accumulated	provision	for
2	amortiza	atio	on, whic	h is	an offse	t to i	rate base.					

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4 Q. HOW DOES THE COMPANY ACCOUNT FOR REVENUES FOR AN 5 EXPENSE THAT IT NO LONGER INCURS?

A. Revenues received by a Company with no offsetting expense increase the Company's
earnings, which can then become an incremental return for the benefit of
shareholders.

9

10 Q. DOES THE COMPANY REPLACE FULLY AMORTIZED PLANT WITH 11 NEW REPLACEMENT PLANT?

A. Not necessarily. When amortization periods are set at too short a period of time, investment in such plant often continues to be used and useful even though it is retired from an accounting standpoint. Absent a rate case that would capture the impact of plant becoming fully amortized, along with all other changes in revenue requirements, an opportunity is created for the Company to over-collect for the expense associated with the item of plant, and even earn more than its allowed rate of return.

19

20 Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED FIVE-YEAR 21 AMORTIZATION PERIOD FOR THE MAJORITY OF ITS SOFTWARE 22 AND NEW 10-YEAR PROPOSAL FOR ITS NEW ERP SYSTEM?

A. No. While the movement to a 10-year amortization period for the new ERP system is
 a step in the right direction, it is still inadequate. Moreover, the five-year
 amortization period employed for the Company's remaining software system
 significantly understates reasonable life expectations for major software systems.

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Q. WHAT DO YOU RECOMMEND?

7 A. I have two recommendations. First, I recommend that a 15-year amortization period 8 be prescribed for all software systems recorded in Account 303. In conjunction with 9 this recommendation, I also recommend that the Commission order the Company to 10 perform detailed engineering, economic, or other depreciation studies of its software 11 systems to establish the reasonable expected useful life of such systems and to present 12 such findings, along with all support and justification corresponding to such 13 amortization periods, in its next rate or depreciation proceeding. The Company's 14 presentation should specifically identify those software systems that were fully 15 amortized in the past but, still remained physically in service beyond the previous 16 amortization period, and the period of continued use after being fully amortized.

17

18 Q. WHAT IS THE BASIS FOR YOUR RECOMMENDATION FOR A 15-YEAR 19 AMORTIZATION PERIOD?

A. First, it must be noted that most of the software systems at issue are not what are
 normally thought of as desktop applications such as Microsoft Word or Excel. The
 investment in Account 303 is heavily weighted towards SAP and PowerPlan systems.

Therefore, any concept of a short life attributable to experiences with desktop software is not particularly pertinent.

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4 Next, other utilities are moving to establish amortization periods for software as long 5 as 20 years. Indeed, in its recent rate proceeding, Florida Power & Light Company 6 disclosed that it was extending the amortization period for its new general ledger 7 accounting software system from five years to 20 years. (Docket No. 120015-EI, Direct Testimony of Marlene Santos at p. 14). Some other utilities are already using 8 9 10 to 25 years for major software investments. Given that the Company has chosen 10 not to adequately identify its software systems or the functions of such systems, and 11 further chosen not to investigate the useful life of its software systems for over 35 12 years, it is reasonable to choose the middle ground between a high-end 20- to 25-year 13 life and the realistic lower-end level 10- to 12-year life proposed by some other 14 utilities for major software systems.

15

Q. WILL YOUR RECOMMENDATION FOR A 15-YEAR AMORTIZATION PERIOD DEPRIVE THE COMPANY OF ANY CAPITAL RECOVERY ASSOCIATED WITH ITS SOFTWARE INVESTMENT?

A. No. The Company is still entitled to the recovery of its investment. However, the
 establishment of a longer amortization period does protect customers from fully
 accrued amortization situations that result in creating additional artificial return for
 the Company.

1 Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION?

2 A. My recommendation results in a \$6.197 million reduction in 2014 amortization 3 expense associated with the Company's investment in Account 303 – Miscellaneous 4 Intangible Software. This adjustment is derived by converting the Company's \$8.466 5 million annual amortization request associated with the five-year amortization 6 investment category to a 15-year amortization period (\$8.466 million x 5 / 15 = 7 \$2.822 million), and converting the Company's 10-year amortization investment category to a 15-year amortization period (1.660 million x 10 / 15 = 1.107 million), 8 9 adding the two amounts, and subtracting the total from the Company's request 10 (\$10.126 - \$2.822 - \$1.107 = \$6.197 million). In addition, there is a corresponding 11 reduction to the 2014 reserve by one-half of the 2014 expense adjustment, or \$3.099 12 million.

13

14 SECTION IV: SOFTWARE RESERVE ADJUSTMENT

15 Q. WHAT IS THE ISSUE IN THIS PORTION OF YOUR TESTIMONY?

A. This portion of my testimony will address the Company's incorrect booking of
 amortization reserve associated with its new ERP software system for 2012 and 2013.

18

19 Q. DOES THE COMPANY IDENTIFY TWO SEPARATE SUBACCOUNTS FOR

- 20 ACCOUNT 303 MISCELLANEOUS INTANGIBLE SOFTWARE?
- A. Yes. Company MFR Schedules B-7, B-8, and B-9 all identify Accounts 303.00 and
 303.01 as two separate software amortization categories (see pp. 10, 20, and 30 of 30
 for Schedules B-7 through B-9).

1Q.DOES THE COMPANY CONSISTENTLY IDENTIFY THE TWO SEPARATE2SUBACCOUNTS?

A. No. On MFR Schedules B-7 and B-9, the Company identifies Account 303.01 –
Software – Amortization corresponding to a 10-year period, while for Schedule B-8,
the Company identifies a five-year amortization period for the same subaccount.
However, based on a review of the depreciation provision recorded in years 2012
through 2014, it appears that the Company relied on a 10-year amortization period,
even though such change in the amortization period would not be effective until 2014.

9

10 Q. WHAT IS THE COMMISSION APPROVED AMORTIZATION PERIOD FOR 11 INVESTMENT IN SOFTWARE RECORDED IN ACCOUNT 303?

A. As previously noted, the Company's recent depreciation filing before the
Commission did not address Account 303; therefore, the amortization period last
approved by the Commission corresponds to the Company's 2008 rate filing as noted
in Order No. PSC-09-0283-FOF-EI, issued on April 30, 2009. In that order, the only
identifiable software amortization period is the continuation of the five-year
amortization period employed by the Company since the late 1970s.

1Q.IF THE COMMISSION HAS NOT SPECIFICALLY APPROVED ANY2AMORTIZATION PERIOD FOR SOFTWARE INVESTMENT OTHER3THAN FIVE YEARS, IS THE COMPANY'S CALCULATION OF ITS4AMORTIZATION RESERVE IN 2012 AND 2013 CORRECT?

5 A. No. The Company has relied on a 10-year amortization period for calculating 6 amortization expense during 2012 and 2013 for its investment in the new ERP 7 software system. This corresponds to a time frame prior to the effective date of any 8 change in amortization period that will transpire as a result of this proceeding.

9

10 Q. WHAT CORRECTIVE ACTION IS REQUIRED?

11 A. The level of amortization expense recorded in 2012 and 2013 should be increased to 12 reflect a five-year amortization period rather than a 10-year amortization period 13 calculated by the Company. Given my recommendation to increase the amortization 14 period to 15 years beginning in 2014, the 2014 reserve should also be adjusted, but 15 downward to recognize my recommended longer amortization period. The 16 adjustments for 2012 and 2013 must be made regardless of any decision relating to 17 the appropriate software system amortization approved by the Commission for 2014.

18

19Q.WHAT IS THE IMPACT OF YOUR RECOMMENDATION TO THE20AMORTIZATION RESERVE?

A. Correcting 2012 and 2013 amortization reserves to reflect a five-year period for
 Account 303.01 results in a \$2.497 million *increase* in the reserve. Further,
 correcting the reserve to recognize a 15-year amortization for 2014 results in a \$0.553

1	million decrease to the reserve in 2014. Therefore, the continued impact is a net
2	<i>increase</i> of \$1.944 million to the reserve.

3

4 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

5 A. Yes. However, to the extent that I have not addressed a specific issue, methodology,

approach, etc., this should not be construed as my concurrence with the Tampa
Electric's methodology, approach, calculation, etc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Jacob Pous has been furnished by electronic mail to the following parties on this 15th day of July, 2013:

James D. Beasley Ausley Law Firm P.O. Box 391 Tallahassee, FL 32302 Phone: 850-224-9115 FAX: (850) 222-7560

Gordon L. Gillette, President Paula K. Brown, Manager Tampa Electric Company P. O. Box 111 Tampa, FL 33601-0111 Martha Brown Martha Barrera Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Jon C. Moyle, Jr. Moyle Law Firm, P.A. The Perkins House 118 North Gadsden Street Tallahassee, FL 32301

Robert Scheffel Wright Gardner, Bist, Wiener, et at., P.A. Florida Retail Federation 1300 Thomaswood Drive Tallahassee, FL 32308 Federal Executive Agencies c/o Lt Col Gregory J. Fike AFLOA/JACL-ULFSC 139 Barnes Drive, Suite 1 Tyndall Air Force Base, Fl 32403

WCF Hospital Utility Alliance c/o Andrew Kurth LLP Kenneth L. Wiseman 1350 I Street NW, Suite 1100 Washington, DC 20005

Patricia A. Christensen Associate Public Counsel

JACOB POUS, P.E.

PRESIDENT, DIVERSIFIED UTILITY CONSULTANTS, INC.

B.S. INDUSTRIAL ENGINEERING, M.S. MANAGEMENT

I graduated from the University of Missouri in 1972, receiving a Bachelor of Science Degree in Engineering, and I graduated with a Master of Science in Management from Rollins College in 1980. I have also completed a series of depreciation programs sponsored by Western Michigan University, and have attended numerous other utility related seminars.

Since my graduation from college, I have been continuously employed in various aspects of the utility business. I started with Kansas City Power & Light Company, working in the Rate Department, Corporate Planning and Economic Controls Department, and for a short time in a power plant. My responsibilities included preparation of testimony and exhibits for retail and wholesale rate cases. I participated in cost of service studies, a loss of load probability study, fixed charge analysis, and economic comparison studies. I was also a principal member of project teams that wrote, installed, maintained, and operated both a computerized series of depreciation programs and a computerized financial corporate model.

I joined the firm of R. W. Beck and Associates, an international consulting engineering firm with over 500 employees performing predominantly utility related work, in 1976 as an Engineer in the Rate Department of its Southeastern Regional Office. While employed with that firm, I prepared and presented rate studies for various electric, gas, water, and sewer systems, prepared and assisted in the preparation of cost of service studies, prepared depreciation and decommissioning analyses for wholesale and retail rate proceedings, and assisted in the development of power supply studies for electric systems. I resigned from that firm in November 1986 in order to co-found Diversified Utility Consultants, Inc. At the time of my resignation, I held the titles of Executive Engineer, Associate and Supervisor of Rates in the Austin office of R. W. Beck and Associates.

As a principal of the firm of Diversified Utility Consultants, Inc., I have presented and prepared numerous electric, gas, and water analyses in both retail and wholesale proceedings. These analyses have been performed on behalf of clients, including public utility commissions, throughout the United States and Canada.

I have been involved in over 400 different utility rate proceedings, many of which have resulted in settlements prior to the presentation of testimony before regulatory bodies. I am registered to practice as a Professional Engineer in many states.

UTILITY RATE PROCEEDINGS IN WHICH TESTIMONY HAS BEEN PRESENTED BY JACOB POUS

Alaska							
ALASKA REGULATORY COMMISSION							
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC					
Beluga Pipe Line Company	P-04-81	Refundable Rates					
Beluga Pipe Line Company	U-07-141	Depreciation					
Kenai Nikiski Pipeline	U-04-81	Rate Base					
	ARIZONA						
ARIZONA CORPORATION COMMISSION							
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC					
Citizens Utilities Company	E-1032-93-111	Depreciation					
	ARKANSAS						
ARKANS	AS PUBLIC SERVICE	COMMISSION					
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC					
Reliant Energy ARKLA	01-0243-U	Depreciation					
	CALIFORNIA						
CALIFOR	NIA PUBLIC SERVICE	E COMMISSION					
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC					
Pacific Gas & Electric Company	App. No.	Depreciation, Net Salvage, and					
Fachic Gas & Electric Company	97-12-020	Amortization of True-Up					
	App. No. 02-11-017	Mass Property Salvage, Net Salvage, Mass					
Pacific Gas & Electric Company		Property Life, Life Analysis, Remaining					
		Life, Depreciation					
Pacific Gas & Electric Company	App. No.	Depreciation, Mass Property Net Salvage,					
· ·	12-11-009	Mass Property Life, Hydroelectric					
San Diego Gas & Electric Company		Value of Power Plants					
Southern California Edison Company	App 02-05-004	Depreciation, Net Salvage					
Southern California Edison Company	App 10-11-015	Mass Property Life and Net Salvage					
Southern California Gas & San Diego	Apps 10-12-005 &	Mass Property Life, Mass Property Net					
Gas & Electric Company	10-12-006	Salvage					
	CANADA						
	A ENERGY AND UTIL						
JURISDICTION / COMPANY	DOCKET NO.	<u>Testimony Topic</u>					
AltaLink Management/ Transalta	App. Nos.						
Utilities Corporation	1279345 and	Depreciation					
1	1279347						
Epcor Distribution, Inc.	App. No. 1306821	Depreciation					
Enmax Corporation	App. No. 1306818	Depreciation					
Transalta Utilities Corporation	TFO Tariff App. 1287507	Depreciation					
UtiliCorp Networks Canada (Alberta)	App. No. 1250392	Depreciation					
Ltd.	~ ~	<u>^</u>					
Atco Electric	App. No. 1275494	Depreciation					

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ALBE	RTA PUBLIC UTILIT	Page 3 of 12 IES BOARD
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
Alberta Power Limited	E 91095	Depreciation
Alberta Power Limited	E 97065	Depreciation
Canadian Western Natural Gas		Depression
Company, Ltd.		Depreciation
Centra Gas Alberta, Inc.		Depreciation
Edmonton Power Company	E 97065	Depreciation
Edmonton Power Generation, Inc.	1999/2000	GUR Compliance, Depreciation
Northwestern Utilities, Ltd	E 91044	Depreciation
NOVA Gas Transmission, Ltd.	RE95006	Depreciation
TransAlta Utilities Corporation	E 91093	Depreciation
TransAlta Utilities Corporation	E 97065	Depreciation
TransAlta Utilities Corporation	App. No. 200051	Gain on Sale
	ERTA UTILITIES CON	
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
AltaGas Utilities	1606694	Life Analysis, Net Salvage
AltaLink Management, Ltd.	1606895	Life Analysis, Net Salvage
AltaLink Management, Ltd.	1608711	Life Analysis, Net Salvage
ATCO Gas	1606822	Life Analysis, Net Salvage
FortisAlberta	1607159	Life Analysis, Net Salvage
	DOR BOARD OF COM	IMISSIONERS OF PUBLIC UTILITIES
Newfoundland & Labrador Hydro		Depreciation, Life Analysis
Newfoundland Power, Inc.	2013/2014 GRA	Depreciation, Life Analysis, Net Salvage,
		ELG vs. ALG
JURISDICTION / COMPANY	FERRITORIES PUBLIC DOCKET NO.	TESTIMONY TOPIC
Northwest Territories Power	1995/96 and 1996-	
Corporation	97	Depreciation
Northwest Territories Power	2001	Depreciation
Corporation		*
	OTIA UTILITY AND R	
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC Production Plant Life and Net Salvage
		(Inflation), Interim Retirements, Mass
Nova Scotia Power, Inc.	M03665	Property Life and Net Salvage, ELG vs.
		ALG, Remaining Life, Fully Accrued
	Couper	ALO, Remaining Life, Pully Accided
	COURTS	
<u>JURISDICTION / COMPANY</u> 7 th Judicial Circuit Court of Florida	<u>Docket No.</u> 2008-30441-СІСІ	TESTIMONY TOPIC
112 th Judicial District Court of Texas	2008-30441-CICI	Depreciation Valuation
112 Judicial District Court of Texas	5093	Ratemaking Principles, Calculation of damages
253 rd Judicial District Court of Texas	45,615	Ratemaking Principles, Level of Bond
126 th Judicial District Court of Texas	91-1519	Ratemaking Principles, Level of Bond
172 Judicial District Court of Texas		Franchise Fees
United States Bankruptcy Court	02 104000	Level of Harm, Ratemaking, Equity for
Eastern District of Texas	93-10408S	Creditors
3 rd Judicial District Court of Texas		Adequacy of Notice
D	ISTRICT OF COLU	UMBIA

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		Page 4 of 12		
		DISTRICT OF COLUMBIA		
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC		
Washington Gas Light Company	768	Depreciation		
	FLORIDA			
	A PUBLIC SERVICE (
JURISDICTION / COMPANY	<u>Docket No.</u>	TESTIMONY TOPIC		
Progress Energy Florida, Inc.	090079-EI	Depreciation, Excess Reserve		
Progress Energy Florida, Inc.	050078-EL	Depreciation, Excess Reserve		
Florida Power & Light Company	790380-EU	Territorial Dispute		
Florida Power & Light Company	080677-EI 090130-EI	Depreciation, Excess Reserve		
Florida Power & Light Company	120015-EI	Excess Reserve		
Florida Power & Light Company	120015-EI	Settlement Analysis		
		DRY COMMISSION		
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC		
Alabama Power Company	ER83-369	Depreciation		
Connecticut Municipal Electric Energy	LI(05-50)			
Cooperative v. Connecticut Light & Power Company	EL83-14	Decommissioning		
Florida Power & Light Company	ER84-379	Depreciation, Decommissioning		
Florida Power & Light Company	ER93-327-000	Transmission Access		
Georgia Power Company	ER76-587	Rate Base		
Georgia Power Company	ER79-88	Depreciation		
Georgia Power Company	ER81-730	Coal Fuel Stock Inventory, Depreciation		
ISO New England, Inc.	ER07-166-000	Depreciation		
Maine Yankee Atomic Power Company	ER84-344-001	Depreciation, Decommissioning		
Maine Yankee Atomic Power Company	ER88-202	Decommissioning		
Pacific Gas & Electric	ER80-214	Depreciation		
	ER95-625-000,	T		
Public Service of Indiana	ER95-626-000 & ER95-039-000	Depreciation, Dismantlement		
Southern California Edison Company	ER81-177	Depreciation		
Southern California Edison Company	ER82-427	Depreciation, Decommissioning		
Southern California Edison Company	ER84-75	Depreciation, Decommissioning		
Southwestern Public Service Company	EL 89-50	Depreciation, Decommissioning		
System Energy Resource, Inc.	ER95-1042-000	Depreciation, Decommissioning		
Vermont Electric Power Company	ER83 342000 & 343000	Decommissioning		
Virginia Electric and Power Company	ER78-522	Depreciation, Rate Base		
	INDIANA			
INDIANA I	TILITY REGULATOR	ev Commission		
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC		
Indianapolis Water Company	<u>39128</u>	Depreciation		
Indiana Michigan Power Company	39314	Depreciation, Decommissioning		
	KANSAS			
INANDAD				

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Kans	AS CORPORATION C	OMMISSION				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Arkansas Louisiana Gas Company	181,200-U	Depreciation				
United Cities Gas Company	181,940-U	Depreciation				
LOUISIANA						
Louisia	NA PUBLIC SERVICE	COMMISSION				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Louisiana Power & Light Company	U-16945	Nuclear Prudence, Depreciation				
	CITY OF NEW ORL					
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Entergy New Orleans, Inc.	UD-00-2	Rate Base, Depreciation				
	MASSACHUSET	ГТS				
MASSACHUSE	FTS TELECOMMUNIC	CATION AND ENERGY				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Bay State Gas	D.T.E0527	Depreciation				
National Grid/KeySpan	07-30	Quality of Service				
	MISSISSIPPI	[
MISSISS	IPPI PUBLIC SERVICE	E COMMISSION				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Mississippi Power Company	U-3739	Cost of Service, Rate Base, Depreciation				
MONTANA						
Monta	NA PUBLIC SERVICE	COMMISSION				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Montana Power Company (Gas)	90.6.39	Depreciation				
Montana Power Company (Electric)	90.3.17	Depreciation, Decommissioning				
Montana Power Company (Electric	95.9.128	Depreciation				
and Gas)	95.9.120	Depreciation				
Montana-Dakota Utilities	D2007.7.79	Depreciation				
Montana-Dakota Utilities	D2010.8.82	Depreciation, Interim Retirements, Production Plant Life and Net Salvage				
Montana-Dakota Utilities	D2012.9.100	Depreciation				
	NEVADA					
PUBLIC U	JTILITIES COMMISSI	ON OF NEVADA				
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC				
Nevada Power Company	81-602, 81-685 Cons.	Depreciation				
Nevada Power Company	83-667, Consolidated	Depreciation				
Nevada Power Company	91-5032	Depreciation, Decommissioning				
Nevada Power Company	03-10002	Depreciation				
Nevada Power Company	08-12002	Depreciation, CWC				
Nevada Power Company	06-06051	Depreciation, Life Spans, Decommissioning Costs, Deferred Accounting				
Nevada Power Company	06-11022	General Rate Case				
Nevada Power Company	10-02009	Production Life Spans				
Nevada Power Company	11-06007	Early Retirement, Production Plant Net Salvage, Mass Property Life, Mass Property				
		Net Salvage, Excess APFD				

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	TEXAS	
Oklahoma Gas & Electric	PUD 201100087	Depreciation
Public Service Company of Oklahoma	PUD 201000050	Interim and Terminal Net Salvage, Economies of Scale
		Depreciation, Evaluation vs. Measurement,
Public Service Company of Oklahoma	PUD 200800144	Depreciation
Public Service Company of Oklahoma	PUD 200600285	Depreciation
Public Service Company of Oklahoma	PUD 960000214	Depreciation, Interim Activity, Net Salvage, Mass Property, Rate Calculation Technique
Reliant Energy ARKLA	PUD 200200166	Depreciation, Net Salvage, Software Amortization
Oklahoma Natural Gas Company	PUD 980000683	Depreciation, Calculation Procedure, Depreciation on CWIP
Arkansas Oklahoma Gas Corporation	PUD 200300088	CWC, Legal Expenses, Factoring, Cost Allocation, Depreciation
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
	OMA CORPORATION	
	OKLAHOMA	
North Carolina Natural Gas	G-21, Sub 177	Cost of Service, Rate Design, Depreciation
JURISDICTION / COMPANY	<u>DOCKET NO.</u>	TESTIMONY TOPIC
Norm	CAROLINA UTILITIES	
	North Carol	
Southwest Gas Corporation	12-04005	Depreciation
Southwest Gas Corporation Southwest Gas Corporation	07-09030	Depreciation
Southwest Gas Corporation	93-3025 & 93- 3005 04-3011	Depreciation Depreciation
Sierra Pacific Power Company	12-08009	IRP-Coal Plant Service Life
Sierra Pacific Power Company	10-06004	Depreciation, Net Salvage
Sierra Pacific Power Company	10-06003	Net Salvage
Sterra Pacific Power Company	07-12001	Depreciation, CWC Depreciation, Excess Reserve, Life Spans,
Sierra Pacific Power Company Sierra Pacific Power Company	05-10006	Depreciation
Sierra Pacific Power Company	05-10004	Depreciation
Sierra Pacific Power Company	03-12002	Allowable Level of Plant in Service
Sierra Pacific Power Company	91-7079, 80, 81	Depreciation, Decommissioning (Electric, Gas, Water, Common)
Sierra Pacific Power Company	89-516, 517, 518	Depreciation, Decommissioning (Electric, Gas, Water, Common)
Sierra Pacific Power Company	86-557	Depreciation, Decommissioning
Sierra Pacific Power Company	83-955	Depreciation (Electric, Gas, Water, Common)
Sierra Pacific Gas Company	06-07010	Depreciation, Generating Plant Life Spans, Decommissioning Costs, Carrying Costs

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PUBLIC I	UTILITY COMMISS	Page / of 12
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
CenterPoint Energy Houston Electric, LLC	29526	Stranded Costs
CenterPoint Energy Houston Electric, LLC	36918	Hurricane Cost Recovery
CenterPoint Energy Houston Electric, LLC	38339	Depreciation, Net Salvage, Excess Reserve, Gain on Sale
Central Power & Light Company	6375	Depreciation, Rate Base, Cost of Service
Central Power & Light Company	8439	Fuel Factor
Central Power & Light Company	8646	Rate Base, Excess Capacity, Depreciation, Rate Design, Rate Case Expense
Central Power & Light Company	9561	Depreciation, Excess Capacity, Cost of Service, Rate Base, Taxes
Central Power & Light Company	11371	Economic Development Rate
Central Power & Light Company	12820	Nuclear Fuel and Process, OPEB, Pension, Factoring, Depreciation
Central Power & Light Company	14965	Depreciation, Cash Working Capital, Pension, OPEB, Factoring, Demonstration and Selling Expense, Non-Nuclear Decommissioning
Central Power & Light Company	22352	Depreciation
Central Telephone & United Telephone Company of Texas d/b/a Sprint	17809	Rate Case Expenses
City of Fredericksburg	7661	Territorial Dispute
El Paso Electric Company	9165	Depreciation
Entergy Gulf States, Inc.	16705	Depreciation, Prepayments, Payroll Expense, Pension Expense, OPEB, CWC, Transfer of T&D Depreciation
Entergy Gulf States, Inc.	21111	Reconcilable Fuel Costs
Entergy Gulf States, Inc.	21384	Fuel Surcharge
Entergy Gulf States, Inc.	23000	Fuel Surcharge
Entergy Gulf States, Inc.	22356	Unbundling, Competition, Cost of Service
Entergy Gulf States, Inc.	23550	Reconcilable Fuel Costs
Entergy Gulf States, Inc.	24336	Price to Beat
Entergy Gulf States, Inc.	24460	Implement PUC Subst.R.25.41(f)(3)(D)
Entergy Gulf States, Inc.	24469	Delay of Deregulation
Entergy Gulf States, Inc.	24953	Interim Fuel Surcharge
Entergy Gulf States, Inc.	26612	Fuel Surcharge
Entergy Gulf States, Inc.	28504	Interim Fuel Surcharge
Entergy Gulf States, Inc.	28818	Cert. for Independent Organization
Entergy Gulf States, Inc.	29408	Fuel Reconciliation
Entergy Gulf States, Inc.	30163	Interim Fuel Surcharge
Entergy Gulf States, Inc.	31315	Incremental Purchase Capacity Rider
Entergy Gulf States, Inc.	31544	Transition to Competition Cost
Entergy Gulf States, Inc.	32465	Interim Fuel Surcharge

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Entergy Gulf States, Inc.	32710	River Bend 30%, Explicit Capacity, Imputed Capacity, IPCR, SGSF Operating Costs and Depreciation Recovery, Option Costs
Entergy Gulf States, Inc.	33687	Transition to Competition
Entergy Gulf States, Inc.	33966	Interim Fuel Surcharge
Entergy Gulf States, Inc.	32907	Hurricane Reconstruction
Entergy Gulf States, Inc.	34724	IPCR
Entergy Gulf States, Inc.	34800	JSP, Depreciation, Decommissioning, Amortization, CWC, Franchise Fees, Rate Case Exp.
Entergy Texas Inc.	37744	Depreciation, Property Insurance Reserve, Cash Working Capital, Decommissioning Funding, Gas Storage
Entergy Texas Inc.	39896	Depreciation, Amortization, Property Insurance Reserve, Cash Working Capital
Gulf States Utilities Company	5560	Depreciation, Fuel Cost Factor
Gulf States Utilities Company	5820	Fuel Cost, Capacity Factors, Heat Rates
Gulf States Utilities Company	6525	Depreciation, Rate Case Expenses
Gulf States Utilities Company	7195 & 6755	Depreciation, Interim Cash Study, Excess Capacity, Rate Case Expense
Gulf States Utilities Company	8702	Rate Case Expenses, Depreciation
Gulf States Utilities Company	10,894	Fuel Reconciliation, Rate Case Expenses
Gulf States Utilities Company & Entergy Corporation	11292	Acquisition Adjustment Regulatory Plan, Base Rate, Rate Case Expenses
Gulf States Utilities Company & Entergy Corporation	12423	North Star Steel Agreement
Gulf States Utilities Company & Entergy Corporation	12852	Depreciation, OPEB, Pensions, Cash Working Capital, Other Cost of Service, and Rate Base Items
Houston Light & Power Company	6765	Depreciation, Production Plant, Early Retirement
Lower Colorado River Authority	8400	Rate Design
Magic Valley Electric Cooperative, Inc.	10820	Cost of Service, Financial Integrity, Rate Case Expenses
Oncor Electric Delivery, LLC	35717	Depreciation, Self-Insurance, Payroll, Automated Meters, Regulatory Assets, PHFU
Southwestern Bell Telephone Company	18513	Rate Case Expenses
Southwestern Electric Power Company	3716	Depreciation
Southwestern Electric Power Company	4628	Depreciation
Southwestern Electric Power Company	5301	Depreciation, Fuel Charges, Franchise Fees
Southwestern Electric Power Company	24449	Fuel Factor Component of Price to Beat Rates
Southwestern Electric Power Company	24468	Delay of Deregulation
Southwestern Public Service Company	11520	Depreciation, Cash Working Capital, Rate Case Expenses

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Southwestern Public Service Company	32766	Depreciation Expense Revenue Requirements
Southwestern Public Service Company	35763	Depreciation
Texas-New Mexico Power Company	9491	Avoided Cost, Rate Case Expenses
Texas-New Mexico Power Company	10200	Jurisdictional Separation, Cost Allocation, Rate Case Expenses
Texas-New Mexico Power Company	17751	Rate Case Expenses
Texas-New Mexico Power Company	36025	Depreciation
Texas-New Mexico Power Company	38480	Depreciation, Mass Property Life, Net Salvage
Texas Utilities Electric Company	5640	Franchise Fees
Texas Utilities Electric Company	9300	Depreciation, Rate Base, Cost of Service, Fuel Charges, Rate Case Expenses
Texas Utilities Electric Company	11735	Cost Allocation, Rate Design, Rate Case Expenses
Texas Utilities Electric Company	18490	Depreciation Reclassification
West Texas Utilities Company	7510	Depreciation, Decommissioning, Rate Base, Cost of Service, Rate Design, Rate Case Expenses
West Texas Utilities Company	10035	Fuel Reconciliation, Rate Case Expenses
West Texas Utilities Company	13369	Depreciation, Payroll, Pension, OPEB, Cash Working Capital, Fuel Inventory, Cost Allocation
West Texas Utilities Company	22354	Depreciation
RAILROAD COMMISSION OF TEXAS		
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
Atmos Energy Corporation	9530	Gas Cost, Gas Purchases, Price Mitigation, Rate Case Expense
Atmos Energy Corporation	9670	CWC, Depreciation, Expenses, Shared Services, Taxes Other Than FIT, Excess Return
Atmos Energy Corporation	9695	Rate Case Expense
Atmos Energy Corporation	9762	Depreciation, O&M Expense
Atmos Energy Corporation	9732	Rate Case Expense
Atmos Energy Corporation	9869	Revenue Requirements
Atmos Energy Corporation	10041	Mass Property Life, Net Salvage
Atmos Energy Corporation	10170	Depreciation, Mass Property Life, Net Salvage
Atmos Pipeline-Texas	10000	Rate Base, Depreciation Life and Net Salvage, Incentive Compensation, Merit Increase, Outside Director Retirement Costs, SEBP
CenterPoint Energy Entex – City of Tyler	9364	Capital Investment, Affiliates
CenterPoint Energy Entex – Gulf Coast Division	9791	Rate Base, Cost Allocation, Affiliate Expenses, Depreciation Net Salvage, Call Center, Litigation, Uncollectibles, Post Test Year Adjustments

CenterPoint Energy Entex – City of Houston	9902	CWC, Plant Adjustments, Depreciation, Payroll, Pensions, Cost Allocation
CenterPoint Energy Entex – South Texas Division	10038	CWC, Incentive Compensation, Payroll, Depreciation
CenterPoint Energy – Beaumont/East Texas	10182	Rate Base, Expense, Incentive Compensation, Pension, Payroll, Injuries & Damages
CenterPoint Energy – Texas Coast Division	10007	Cost of Service Adjustment, CWC, ADIT, Incentive Compensation, Pension, Meter Reading, Customer Records and Collection, Investor Relations/Investor Services
CenterPoint Energy – Texas Coast Division	10097	Pension, Severance Expense
Energas Company	5793	Depreciation
Energas Company v. Westar	5168 & 4892	Cost of Service, Refunds, Contracts,
Transmissions Company	Cons.	Depreciation
Energas Company	8205	Cost of Service, Rate Base, Depreciation, Affiliate Transactions, Sale/Leaseback, Losses, Income Taxes
Energas Company	9002-9135	Depreciation, Pension, Cash Working Capital, OPEB, Rate Design
Lone Star Gas Company	8664	Cash Working Capital, Depreciation Expense, Gain on Sale of Plant, OPEB, Rate Case Expenses
Rio Grande Valley Gas Company	7604	Depreciation
Southern Union Gas Company	2738, 2958, 3002, 3018, 3019 Cons.	Cost of Service, Rate Design, Depreciation
Southern Union Gas Company	6968 Interim & Cons.	Affiliate Transactions, Rate Base, Income Taxes, Revenues, Cost of Service, Conservation, Depreciation
Southern Union Gas Company	8033 Consolidated	Acquisition Adjustment, Depreciation, Excess Reserve, Distribution Plant, Cost of Gas Clause, Rate Case Expenses
Southern Union Gas Company	8878	Depreciation, Cash Working Capital, Gain on Sale of Building, Rate Case Expenses, Rate Design
Texas Gas Service Company	9988 & 9992 Cons.	Cash Working Capital, Post Test Year Plant, ADFIT, Excess Reserve, Depreciation Expense, Amortization of General Plant, Corporate and Division Expenses, Incentive Compensation, Hotel and Meals Expense, Pipeline Integrity Costs

		Page 11 of 12
		Depreciation, Cash Working Capital,
		Revenues, Gain on Sale of Assets, Clearing
		Accounts, Over-Recovery of Clearing
TXU Gas Distribution	9145-9147	Accounts, SFAS 106, Wages and Salaries,
		Merger Costs, Intra System Allocation,
		Zero Intercept, Customer Weighting Factor,
		Rate Design
		Depreciation, Net Salvage, Cash Working
		Capital, Affiliate Transactions, Software
TXU Gas Distribution	9400	Amortization, Securitization, O&M
		Expenses, Safety Compliance
		Depreciation, Net Salvage, Cash Working
TXU Lone Star Pipeline	8976	Capital, ALG vs. ELG
		Depreciation, Rate Base, Cost of Service,
Westar Transmissions Company	5787	Rate Design, Contract Issues, Revenues,
westar Transmissions Company	5767	Losses, Income Taxes
Ť	EXAS WATER COMM	
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
City of Harlingen-Certificate for	8480C/8485C/851	<u>TESTIMONT TOPIC</u>
Convenience & Necessity	2C	Rate Impact for CCN
City of Round Rock	8599/8600M	Rate Discrimination, Cost of Service
City of Round Rock	0.377/0000WI	
		Affiliate Transactions, O&M Expense,
Devers Canal System	8388-M	Return, Allocation, Acquisition Adjustment,
-		Retroactive Ratemaking, Rate Case
		Expenses, Depreciation
Devers Canal System	30102-M	Cost of Service, Rate Base, Ratemaking
-	7071 D	Principles, Affiliate Transactions
Southern Utilities Company	7371-R	Affiliate Transactions, Cost of Service
		Affiliate Transactions, Cost of Service, Rate
Scenic Oaks Water Supply Corporation	8097-G	base, Cost of Capital, Rate Design,
		Depreciation
Sharyland Water Supply vs. United	8293-M	Rate Discrimination, Cost of Service, Rate
Irrigation District		Case Expenses
Southern Water Corporation	2008-1811-UCR	Cost of Service
Travis County Water Control &		Cost of Service
Improv. District No. 20		
	UBLIC UTILITY REGU	ULATION BOARD
JURISDICTION / COMPANY	DOCKET NO.	<u>TESTIMONY TOPIC</u>
Southern Union Gas Company	1991	Depreciation, Calculation Procedure
Southern Union Gas Company	1997	Depreciation, Calculation Procedure
Southern Union Gas Company	GUD 8878 – 1998	Depreciation, Cash Working Capital, Rate
· ·		Design, Rate Case Expenses
Texas Gas Services Company	2007	Revenue Requirements
Texas Gas Services Company	2011	Revenue Requirements
	Uтан	

Docket No. 130040-EI Jacob Pous Resume Exhibit JP-1 Page 12 of 12

ИТАН	PUBLIC SERVICE CO	OMMISSION
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
		Production Plant Net Salvage, Production
PacifiCorp	98-2035-03	Life Span, Interim Additions, Mass
		Property, Depreciation
Questor	05-057-T01	Conservation Enabling Tariff Adjustment
Questar	03-037-101	Option and Accounting Orders
Rocky Mountain Power	07-035-13	Depreciation
		Depreciation, Interim Additions, Production
Rocky Mountain Power	13-035-02	Plant Life Spans, Interim Retirements, Net
		Salvage, Mass Property Life
	WYOMING	
WYOMI	NG PUBLIC SERVICE	COMMISSION
JURISDICTION / COMPANY	DOCKET NO.	TESTIMONY TOPIC
PacifiCorp	20000-ER-00-162	Rate Parity

Ξ.

Bate Stamp/ PDF Page #	Description
2	Docket No. 110131-EI, F.A.C. Order No. PSC-12-0175-PAA-EI, issued April 3, 2012, at page 1.
3-7	Docket No. 080317-EI, PSC Order No. 09-0283-FOF-EI at pages 11, 12, 73, and 74.
8-9	1996 edition of Public Utility Depreciation Practices at p. 314.
10-11	FERC Uniform System of Accounts 18 CFR Part 101 at Definition 4.
12-55	Responses to OPC's Third Set of Interrogatories, Nos. 20 electronic file, 22, 23.
56-89	Responses to OPC's Ninth Set of Interrogatories, Nos. 128, 130.
90	FERC Order No. 618 at page 1.
91	USOA General Instruction 22 Depreciation Accounting (a) Method.
92-100	MFR Schedules B-7 through B-19, pages 10, 20, and 30 of 30.
101-102	Docket No. 120015-EI, Direct Testimony of Marlene Santos at page 14.

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 2 of 102

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of 2011 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company. DOCKET NO. 110131-EI ORDER NO. PSC-12-0175-PAA-EI ISSUED: April 3, 2012

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman LISA POLAK EDGAR ART GRAHAM EDUARDO E. BALBIS JULIE I. BROWN

NOTICE OF PROPOSED AGENCY ACTION ORDER APPROVING DEPRECIATION RATES AND DISMANTLEMENT ACCRUALS FOR 2011

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

BACKGROUND

Rule 25-6.0436(8)(a) and 25-6.04364(3), F.A.C., require investor-owned utilities to file a comprehensive depreciation study and site-specific dismantlement study for each fossil-fueled generating site at least once every four years from the submission date of the previously filed study. On April 27, 2011, Tampa Electric Company (Tampa Electric or Company) filed its regular depreciation and dismantlement studies in compliance with this rule. We have jurisdiction pursuant to Sections 350.115 and 366.05, Florida Statutes (F.S.).

DECISION

A review of the Company's plans and activities indicates a need for revision to the currently prescribed depreciation rates and provision for dismantlement. Tampa Electric's last comprehensive depreciation study was filed on April 27, 2007. By Order No. PSC-08-0014-PAA-EI,¹ we approved revised depreciation rates and provision for dismantlement, effective

¹ Order No. PSC-08-0014-PAA-EI, issued January 4, 2008, in Docket No. 070284-EI, <u>In re: Petition for approval of 2007 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company.</u>

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Tampa DOCKET NO. 080317-EI Electric Company.

ORDER NO. PSC-09-0283-FOF-EI ISSUED: April 30, 2009

The following Commissioners participated in the disposition of this matter:

MATTHEW M. CARTER II, Chairman LISA POLAK EDGAR KATRINA J. McMURRIAN NANCY ARGENZIANO NATHAN A. SKOP

. .

APPEARANCES:

LEE L. WILLIS, JAMES D. BEASLEY, KENNETH R. HART, and J. JEFFRY WAHLEN, ESQUIRES, Ausley & McMullen, Post Office Box 391, Tallahassee, Florida 32302

On behalf of Tampa Electric Company (TECO)

PATTY CHRISTENSEN, ESOUIRE, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee Florida 32399-1400 On behalf of the Office of Public Counsel (OPC)

CECILIA BRADLEY, ESQUIRE, Office of the Attorney General, The Capitol, PL-01, Tallahassee, Florida 32399-1050 On behalf of the Citizens of Florida (OAG)

MICHAEL B. TWOMEY, ESQUIRE, P.O. Box 5256, Tallahassee, Florida 32314-5256 On behalf of AARP

JON MOYLE, JR. and VICKI GORDON KAUFMAN, ESQUIRES, Keefe Anchors Gordon & Moyle, P.A., 118 North Gadsden Street, Tallahassee, Florida 32312 and JOHN W. MCWHIRTER, JR., ESQUIRE, P.O. Box 3350, Tampa, Florida 33601-3350

On behalf of the Florida Industrial Power Users Group (FIPUG)

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES, Young van Assenderp, P.A., 225 South Adams Street, Suite 200, Tallahassee, Florida 32301

On behalf of the Florida Retail Federation (FRF)

of its internally budgeted projections 10 months out of 12. Thus, some 20 months of data were over-projected through September 2008.

We do not agree with witness Chronister's argument that the Company will "catch up" as a basis to ignore witness Larkin's adjustment. Witness Chronister admitted that even where there were several months in which the projections were almost equal to the actual plant balances, the thirteen-month average will not be the same. Since the thirteen-month average is the number used for ratemaking, we find that the chronic short-fall in the Company's projections are relevant. Further, we do not believe that TECO will "catch up" its plant construction in 2009.

However, we do agree with TECO that a number of calculation errors were made by witness Larkin. Two areas are noted: first, witness Larkin did not adjust for amounts that were removed for the ECRC and the ECCR. Second, witness Larkin used the amount of difference divided by the actual balance, resulting in an overstatement, while he should have performed that calculation using the difference amount divided by the projected balance.

Witness Chronister provided the corrected numbers, even though he did not agree with the overall adjustment. Those figures are a \$35,671,000 reduction to plant in service, a \$1,248,485 reduction in depreciation expense and a corresponding accumulated reserve offset in the amount of \$1,248,485. We find that these figures shall be accepted based on the record evidence, and TECO's projected level of plant in service shall be reduced by \$35,671,000 to reflect over-projections in the amounts. Corresponding reductions shall be made to accumulated depreciation and depreciation expense in the amount of \$1,248,485.

Increase in Plant in Service for Customer Information System

Witness Chronister testified that \$2,792,000 should be included for modifications to update the customer information system (CIS) that are needed to implement the rate changes requested in this docket. He asserted that these costs should be amortized over five years. He testified that the jurisdictional net operating income adjustment made by the Company in its MFRs is an increase to amortization expense of \$342,000, and the jurisdictional rate base adjustment is an increase of \$2,445,000.

Witness Chronister argued that the CIS modifications are necessary because of the many substantial design changes in the customer rate schedules. He testified that:

. . . the CIS and its sub-systems must be programmed in advance to ensure accurate billings upon Commission approval of the company's proposed rate design in April 2009. The modifications include, but are not limited to: inverted energy rates for residential customers, demand rate changes, new service charges, new lighting schedules, and changes to interruptible customer rate schedules.

Witness Chronister explained that, "the project needed to be properly scoped, resources secured, requirements identified and outlined, changes programmed and tested, and Customer

Service Professionals and other company team members trained." He asserted that the changes are extensive and will require an estimated 40,000 hours of resources. He noted that the modifications are dependent on our approval in April 2009 in this docket.

Witness Chronister stated that the CIS modifications are not the types of changes that TECO would routinely make. He explained that the cost is due solely to changes proposed in this proceeding and is appropriately recovered as a cost of service. He testified that it is appropriate for ratepayers to pay the cost of CIS modifications, even if not all of the requested rate changes are approved. Witness Chronister also stated that the project must be viewed comprehensively, and certain rate changes that we may not approve does not impact the overall necessity to modify the CIS system.

OPC witness Larkin argued that none of the items requested by TECO are unusual changes to a CIS system. He included in his testimony documentation provided by TECO outlining the program costs, which he noted are general in nature, without any specifics. He testified that the rate changes that necessitate the CIS upgrades may never be approved. He stated that there is neither a cost benefit analysis provided nor is there any detailed calculation of how the proposed dollars would be used. He asserted that any costs that may be incurred, would be incurred in the normal course of business in any year base rates or fuel rate changes are made and do not justify separate adjustment. Witness Larkin recommended that the Company's request for an increase in rate base of \$2,445,000 depreciation expenses be decreased by \$558,000.

We concur with TECO that the rate structure changes requested, in particular those for conservation, billing on demand, and the combining of three rate classes, are major changes to the rate structure. This is not a simple matter of changing a factor or a dollar figure, as would occur in the various clause proceedings noted by OPC. Rather, the CIS upgrade accommodates major structural changes in the rates.

We agree with OPC that the rate restructuring requested by TECO may not be approved. However, we also agree with TECO that if the Company waits for a decision before beginning to make the changes, it will not be possible to complete them before the rates go into effect. The modifications to the CIS system are necessary costs of doing business for TECO and should be included in the test year. It should also be noted that the costs included by TECO in its MFRs are slightly lower than the Company-approved program scope approval that TECO submitted in response to discovery.

For all of these reasons, we find that the cost of the CIS upgrade associated with rate case inodifications is appropriate, and no adjustment is necessary.

Requested Level of Plant in Service

We find that TECO's requested level of plant in service in the amount of \$5,483,474,000 for the 2009 projected test year is not appropriate. The appropriate 13-month average of Plant in Service for the 2009 projected test year is \$5,268,158,000. (See Schedule 1)

O&M expenses. He then compared this to 54 outage weeks at a projected cost of \$20.2 million for the test year. He testified that the projected increase can be attributed to the high number of outage weeks at Big Bend and that the test year should be representative of normal circumstances.

Witness Pollock recommended that Test Year O&M expenses be adjusted to reflect normal maintenance outage levels in terms of costs. Specifically, TECO's outage-related expenses over the period 2003 - 2009 averaged \$12.2 million per year. Thus, witness Pollock recommends that TECO should be allowed \$12.2 million for planned outages during the test year and TECO's proposed expense should be reduced by \$8 million.

Company witness Hornick testified that witness Pollock's analysis does not adjust historical expenses for known escalations. Also, his simple averaging approach focused only on planned outage expense and ignored forced outage and routine (non-outage) maintenance expense. It is not appropriate to single out and reduce one category of maintenance expense without evaluating overall maintenance impacts. Witness Hornick pointed out that the planned outage weeks for 2008 was 48.5, and not 43 weeks as used by witness Pollock.

Witness Hornick stated that it is true that since 2007, TECO has been installing SCRs on all four Big Bend units. This work will be complete in April 2010. The number of outage weeks per year will range from 45 to 54 weeks, and will average 48.4 weeks. According to witness Hornick, it is true that the planned outage duration for 2009 is greater than that for 2008, 2010, and 2011, but it is not unreasonable.

We find that the record evidence demonstrates that the planned outage expense is higher in the test year than in either the historical or future periods. Based on the data presented by TECO, the 2009 planned outages are approximately 5.6 weeks higher in the test year than the average of 2008 - 2011. The average dollar amount per week for outage expense for this same period is \$333,000. This indicates a decrease of \$1.44 million (\$1.5 million system) for the test year. This adjustment was made under Generation Maintenance Expense. Thus, no further adjustment shall be made relative to this issue.

Amortization of CIS Costs Associated with Required Rate Case Modifications

CIS costs are those associated with modifications to update the customer information system that are needed to implement the rate changes requested in this docket. We previously approved the costs to upgrade the CIS system as appropriate. Once the amount to be included in Plant in Service is determined, if any, it is necessary to determine the amortization period over which to recover the costs.

TECO witness Chronister stated that the costs to upgrade the CIS system should be amortized over five years. The intervenors focused on whether to include the upgrade costs in Plant in Service. The amortization period was unrebutted. We find that the record evidence supports TECO's proposed five-year amortization period. Accordingly, the adjustment for CIS modifications associated with rate case modifications are appropriate and shall be approved.

Annualization of Five Simple Cycle Combustion Turbine Units

As more fully discussed under <u>Pro Forma Adjustments</u>, we concur with OPC's position that the Company's pro forma adjustments to annualize the five simple CTs as if they were in service on January 1, 2009, violates the principle of matching revenue, expenses, and rate base for a projected test year. We reject the Company's position for the same reasons.

We find that O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes should be decreased by \$212,000, \$1,391,000, and \$2,226,000, respectively, for the May units. Our jurisdictional adjustments to O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$658,000 \$4,034,000, and \$3,227,000, respectively, for the September units.

As discussed above, TECO's pro forma adjustments for all 5 CTs shall be eliminated. The total jurisdictional adjustments for O&M, Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$870,000 \$5,425,000, and \$5,453,000, respectively, for all 5 combustion turbine units. The total approved adjustment to Net Operating Income before the impact of income taxes is a decrease of \$11,748,000. The impacts to Rate Base of these adjustments are also discussed under <u>Pro Forma Adjustments</u>.

Annualization of Rail Facilities

As more fully discussed under <u>Pro Forma Adjustment Related to Big Bend</u>, we concur with OPC's position that the Company's proposed adjustment to annualize the effects of the Big Bend Rail Project should be rejected entirely because it violates the principle of matching revenue, expenses, and rate base for the projected test year. The jurisdictional adjustments to Depreciation & Amortization Expense, and Taxes Other Than Income Taxes are decreases of \$906,000 and \$1,039,000, respectively. However, as noted above, we approve a step increase for the Big Bend Rail Project.

Test Year Depreciation Expense

TECO witness Chronister testified that the depreciation expense in the filing reflects the rates approved in the Company's 2007 Depreciation Study.²⁹ We have reviewed the Company's filing and find that the record evidence demonstrates that the correct depreciation rates were used. Therefore, no adjustments are necessary.

²⁹ Order No. PSC-08-0014-PAA-EI, issued January 4, 2008, in Docket No. 070284-EI, <u>In Re: Petition for approval of 2007 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company</u>.

Public Utility

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 8 of 102

Depreciation Practices

August 1996



Compiled and Edited by

Staff Subcommittee on Depreciation of

The NARUC Finance and Technology Committee

of the

National Association of Regulatory Utility Commissioners

Published by National Association of Regulatory Utility Commissioners 1201 Constitution Avenue, N.W., Suite 1102 Post Office Box 684 Washington, D.C. 20044 Telephone (202) 898-2200 Facsimile (202) 898-2213

PUBLIC UTILITY DEPRECIATION PRACTICES

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Acquisition Cost

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The price paid for material, supplies, and plant. The acquisition cost will be the same as original cost or book cost for materials, supplies, and plant purchased new. However, if operating plant is purchased, the acquisition cost may differ from the original cost of the plant.

Activity Year

Usually refers to the accounting data for a particular calendar year or other designated accounting period. For example, the 1995 activity year retirement would refer to the total retirements occurring (from all existing vintages) during 1995.

Actuarial Analysis

The translation of mortality data into statistics or charts displaying the relationships among age, retirements, realized life, unrealized life, life expectancy, and indicated average life. It can also refer to the body of age-dependent statistical procedures used to study mortality data....

Additions

See Gross Additions.

Age

The length of time, in years, the survivors of a vintage have been in service. This may be stated as (1) age at a particular location, or (2) age since originally placed in service without regard to location. The first would be "location life" age and the second would be "cradle-to-grave" age. Because it is assumed that plant is added evenly throughout the year (or on the average, all at midyear), age as of the end of a calendar year will normally be 0.5, 1.5, 2.5, ..., rather than 1.0, 2.0, 3.0, ... See Age Interval.

Aged Data

A collection of property data for which the dates of placements, retirements, transfers, and other actions are known.

Age Distribution of Plant

The surviving investment, in units or dollars, by year of placement (vintage year).

Age Interval

Age interval is measured from the beginning of one period of observation (usually a year) to the beginning of the next consecutive period. See Half-Year Convention.

Amortization

The process of allocating a fixed amount, such as the total cost of an asset, to an expense account over future accounting periods.

Annuity Rate See Sinking Fund. As of October 9, 2012, the e-CFR resides at a new URL. Please reset your bookmarks, favorites, links and desktop shortcuts to: www.ecfr.gov.

e-CFR Data is current as of June 28, 2013

Browse Previous | Browse Next

Title 18: Conservation of Power and Water Resources

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

Алтновиту: 16 U.S.C. 791а-825г, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352, 7651-76510.

Source: Order 218, 25 FR 5014, June 7, 1960.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting part 101, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.tdsys.gov.

EFFECTIVE DATE NOTE: At 58 FR 18004-18006, Apr. 7, 1993, part 101 was amended by redesignating Definitions 30 through 38 as 31 through 39 and adding new Definition 30; adding paragraph 21 under the General Instructions; adding Accounts 158.1, 158.2, 182.3, and 254 under Balance Sheet Accounts; adding Accounts 407.3, 407.4, 411.8, and 411.9 under Income Accounts; and adding Account 509 under Operation and Maintenance Expense Accounts. The added text contains information collection and recordkeeping requirements and will not become effective until approval has been given by the Office of Management and Budget.

Note: Order 141, 12 FR 8503, Dec. 19, 1947, provides in part as follows:

Prescribing a system of accounts for public utilities and licensees under the Federal Power Act. The Federal Power Act, particularly sections 301(a), 304(a), and 309, and paragraph (13) of section 3, section 4(b) thereof, and finding such action necessary and appropriate for carrying out the provisions of said act, hereby adopts the accompanying system of accounts entitled "Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act," and the rules and regulations contained therein; and *It is hereby ordered:*

(a) That said system of accounts and said rules and regulations contained therein be and the same are hereby prescribed and promulgated as the system of accounts and rules and regulations of the Commission to be kept and observed by public utilities subject to the jurisdiction of the Commission and by licensees holding licenses issued by the Commission, to the extent and in the manner set forth therein;

(b) That said system of accounts and rules and regulations therein contained shall, as to all public utilities now subject to the jurisdiction of the Commission and as to all present licensees, become effective on January 1, 1937, and as to public utilities and licensees which may hereafter become subject to the jurisdiction of the Commission, they shall become effective as of the date when such public utility becomes subject to the jurisdiction of the Commission of the Commission or on the effective date of the license;

(c) That a copy of said system of accounts and rules and regulation contained therein be forthwith served upon each public utility subject to the jurisdiction of the Commission, and each licensee or permittee holding a license or permit from the Commission.

This system of accounts supersedes the system of accounts prescribed for licensees under the Federal Water Power Act; and Order No. 13, entered November 20, 1922, prescribing said system of accounts, was rescinded effective January 1, 1937. Applicability of system of accounts. This system of accounts is applicable in principle to all licenses accounts is applicable in principle to all licenses account of accounts the Commission's accounting requirements under the Federal Power Act, and to all public utilities subject to the provisions of the Federal Power Act. The Commission reserves the right, however, under the provisions of accounts of accounts to classify such licensees and public utilities and to prescribe a system of classification of accounts to be kept by and which will be convenient for and meet the requirements of each class.

This system of accounts is applicable to public utilities, as defined in this part, and to licensees engaged in the generation and sale of electric energy for ultimate distribution to the public.

This system of accounts shall also apply to agencies of the United States engaged in the generation and sale of electric energy for ultimate distribution to the public, so far as may be practicable, in accordance with applicable statutes.

In accordance with the requirements of section 3 of the Act (49 Stat. 839; 16 U.S.C. 796(13)), the "classification of investment in road and equipment of steam roads, issue of 1914, Interstate Commerce Commission", is published and promulgated as a part of the accounting rules and regulations of the Commission, and a copy thereof appears as part 103 of this chapter. Irrespective of any rules and regulations contained in this system of accounts, the cost of original projects licensed under the Act, and also the cost of additions thereto and betterments thereof, shall be determined under the rules and principles as defined and interpreted in said classification of the Interstate Commerce Commission so far as applicable.

CROSS REFERENCES: For application of uniform system of accounts to Class C and D public utilities and licensees, see part 104 of this chapter. For statements and reports, see part 141 of this chapter.

Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act

Definitions

When used in this system of accounts:

1. Accounts means the accounts prescribed in this system of accounts.

2. Actually issued, as applied to securities issued or assumed by the utility, means those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.

3. Actually outstanding, as applied to securities issued or assumed by the utility, means those which have been actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by trustees shall be considered as actually outstanding.

4. Amortization means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 12 of 102

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

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In re: Tampa Electric Company's Petition for an Increase in Base Rates and Miscellaneous Service Charges. DOCKET NO. 130040-EI FILED: MAY 16, 2013

TAMPA ELECTRIC COMPANY'S

ANSWERS TO THIRD SET OF INTERROGATORIES (NOS. 20-30)

OF THE

OFFICE OF PUBLIC COUNSEL

Tampa Electric files its Answers to Interrogatories (Nos. 20 - 30) propounded and served on April 16, 2013, by the Office of Public Counsel.

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S THIRD SET OF INTERROGATORIES INTERROGATORY NO. 20 PAGE 1 OF 2 FILED: MAY 16, 2013

- 20. [Account 303] Please identify each separate software system set forth in Account 303 General Plant Intangible Software. For each software system identified, further provide a detailed narrative description of its function and entity that developed the software. The information should be provided on electronic medium in Excel readable format.
- A. See electronic response posted to Tampa Electric's External SharePoint Site.

This site, including any attachment(s) hereto, is intended for use only by the authorized addressee(s) and may contain legally privileged and/or confidential information. If you are not the authorized participant, then you are hereby notified that any dissemination, distribution, or copying of confidential the information on this site and/or any attachment(s) hereto is strictly prohibited.

https://extranet.tecoenergy.com/sites/Regulatory/fpsc/RC2013/SitePages/Home. aspx

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RETIREMENTS 2013			
Description Long Description	Asset Id	In Service Year	Eng In Service Year
CIS MODERNIZATION CIS MODERNIZATION-PHASE 1	240)12398 12/1/200	07 12/1/2007
CIS MODERNIZATION CIS MODERNIZATION - PHASE 1	240)12397 12/1/200	12/1/2007
LAPTOP SECURITY, E LAPTOP SECURITY, ENCRYPTION, ; SOFTWAI	R 1	192343 12/1/200	12/1/2007
IVR Impresario IVR Impresario (Agent Desktop) Replacement	246	376268 3/1/200	08 3/1/2008
VERNIT SOFTWARE (PURCHASE AND INSTALL NEW CALL MONITO	DI 254	3/1/200	8 3/1/2008
NERC NERC	246	6/1/200	6/1/2008
MICROSOFT ENTERF MICROSOFT ENTERPRISE AGREEMENT	246	6/1/200	6/1/2008
SERVICE CTR CATAL SERVICE CTR CATALOG (INFO ACCESS)	246	675259 8/1/200	8 8/1/2008
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RETIREMENTS 2014			

Description	Long Description	Asset Id	In Service Year	Eng In Service Year
Amortizable Equipmen	Additonal charges for resource planning data ware	e 2585709	2 12/1/2008	12/1/2008
Amortizable Equipmen	I Amortizable Equipment	2693393	8 12/1/2008	12/1/2008
Davies Software	Davies Consulting, Inc. Tree-Trimming Model (TT	ʻl 2505954	2 12/1/2008	12/1/2008
Meter Operations Auto	NOMS Cad Dispatcher Licenses	2505962	3 12/1/2008	12/1/2008
Work Order Addition	Amortizable Equipment	2491743	4 12/1/2008	12/1/2008
BIZTALK	BIZTALK	2504578	9 12/1/2008	12/1/2008
IntelliPlant Carry Over	IntelliPlant Carry Over to PowerPlant	2516708	8 1/1/2009	1/1/2009
PowerPlant 10.1	PowerPlant 10.1	2516707	9 1/1/2009	1/1/2009
LANDESK PATCH MA	LANDESK PATCH MANAGER SYSTEM	2489689	B 3/1/2009	3/1/2009
HIS UPGRADE - ECC	Amortizable Equipment	2537832	1 3/1/2009	3/1/2009
HIS UPGRADE - ECC	Amortizable Equipment	2537826	6 3/1/2009	3/1/2009
GIS - SOFTWARE	GIS IMPLEMENTATION PROJECT FOR ENERG	č 2595793	2 3/1/2009	4/1/2009
Work Order Addition	EMS UPGRADE / SOFTWARE	2595794	0 6/1/2009	6/1/2009
MOBILE DATA TERMI	GTECH MOBILEVIEWER SOFTWARE	2551924	5 6/1/2009	6/1/2009
Amortizable Equipmen	IPBX network software upgrade	2786002	5 7/1/2009	7/1/2009
VERINT MONITORING	EVERINT MONITORING SYSTEM	2551919	2 7/1/2009	7/1/2009
IVR UPGRADE - SOF	1 WR UPGRADE - CUSTOMER SERVICE UPGRA	2585697	5 7/1/2009	7/1/2009

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Beginning Value	Ending Reserve	Month Year	Vintage	Ar	nount
418455.89	352698.71	12	2007	200712	(418,456)
17596.18	14831.05	12	2007	200712	(17,596)
288256.28	257194.59	12	2007	200712	(288,256)
172208.59	152117.58	3	2008	200803	(172,209)
308714.83	277843.36	3	2008	200803	(308,715)
496.64	422.17	6	2008	200806	(497)
1953578	1660541.29	6	2008	200806	(1,953,578)
279653.2	228383.46	8	2008	200808	(279,653)

Beginning Value	Ending Reserve	Month	Year	Vintage	Am	ount
369133.8	•		12	2008	200812	(369,134)
1064347.66	691826		12	2008	200812	(1,064,348)
222859.88	167144.86		12	2008	200812	(222,860)
70689.37	53017.05		12	2008	200812	(70,689)
749229.94	561922.47		12	2008	200812	(749,230)
210243.97	157683		12	2008	200812	(210,244)
377686.35	276969.95		1	2009	200901	(377,686)
1157529.8	848449.86		1	2009	200901	(1,157,530)
97359.08	68151.3		3	2009	200903	(97,359)
166905.76	116833.99		3	2009	200903	(166,906)
500047.69	350033.44		3	2009	200903	(500,048)
8611922.94	5884814.03		4	2009	200904	(8,611,923)
4682174.27	3043413.29		6	2009	200906	(4,682,174)
45860.48	3 29809.27	- -	6	2009	200906	(45,860)
26500.04	16783.38	•	7	2009	200907	(26,500)
159963.77	101310.34		7	2009	200907	(159,964)
1658717.57	1050521.12		7	2009	200907	(1,658,718)

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- 1	123,980	57994.88374	12/1/2012 0:00 Tampa Electric
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2	-	0	12/1/2012 0:00 Tampa Electric
1	6,125,556	1904221.102	12/1/2012 0:00 Tampa Electric
• 1	279,653	232881.0373	12/1/2012 0:00 Tampa Electric
· 1	308,715	257082.0925	12/1/2012 0:00 Tampa Electric
1	7,630	3569.237178	12/1/2012 0:00 Tampa Electric
1	194,876	60579.97736	12/1/2012 0:00 Tampa Electric
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0	74,351	9417.431492	12/1/2012 0:00 Tampa Electric
1	210,244	175080.542	12/1/2012 0:00 Tampa Electric
1	58,173	18084.00929	12/1/2012 0:00 Tampa Electric
1	286,173	88961.17251	12/1/2012 0:00 Tampa Electric
0	11,014	3423.770852	12/1/2012 0:00 Tampa Electric
1	8,611,923	6044683.823	12/1/2012 0:00 Tampa Electric
1	197,631	92447.22837	12/1/2012 0:00 Tampa Electric
1	2,878,918	2020704.315	12/1/2012 0:00 Tampa Electric
1	749,230	623920.7905	12/1/2012 0:00 Tampa Electric
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1	418,456	379915.0355	12/1/2012 0:00 Tampa Electric
1	17,596	15975.52695	12/1/2012 0:00 Tampa Electric
1	1,269,979	394791.9009	12/1/2012 0:00 Tampa Electric
. 1	1,953,578	1626840.927	12/1/2012 0:00 Tampa Electric
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1	114,033	103530.2336	12/1/2012 0:00 Tampa Electric
1	97,359	68336.05688	12/1/2012 0:00 Tampa Electric
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1	116,292	81625.25034	12/1/2012 0:00 Tampa Electric
1	106,764	74937.35007	12/1/2012 0:00 Tampa Electric
1	57,655	26969.62333	12/1/2012 0:00 Tampa Electric
1	286,030	88916.63488	12/1/2012 0:00 Tampa Electric
1	80,759	37777.19604	12/1/2012 0:00 Tampa Electric
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property unif	sset_id
property_unit Amortizable Equipment: AMT	201271 Software
Amortizable Equipment: AMT	26096240 CYBER SECURITY CONTROLS NERC
Amortizable Equipment: AMT	198411 Software
Amortizable Equipment: AMT	197284 Software
Amortizable Equipment: AMT	201074 Software
Amortizable Equipment: AMT	195309 Software
Amortizable Equipment: AMT	195342 Software
Amortizable Equipment: AMT	196579 Software
Amortizable Equipment: AMT	192966 Software
Amortizable General Plant: GEN	27001472 INSTANTANEOUS RELAY BREAKER PROJECT
Non-unitized:	26503527 Requested by Brett EdmarkAnita Colvin project contactInterfac
Non-unitized:	25026828 Fleet Srvcs Fuel Mgmt Systm-Softwar
Amortizable Equipment: AMT	27502695 OMS SOFTWARE UPGRADE
Amortizable Equipment: AMT	24675259 SERVICE CTR CATALOG (INFO ACCESS)
Amortizable Equipment: AMT	25474434 PURCHASE AND INSTALL NEW CALL MONITORING SYSTE
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Amortizable Equipment: AMT	25801520 ENOSERV POWERBASE RELAY TESTING DATABASE
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Amortizable Equipment: AMT	24012397 CIS MODERNIZATION - PHASE 1
Amortizable Equipment: AMT	27439812 Windows 7 Project SW
Amortizable Equipment: AMT	24675254 MICROSOFT ENTERPRISE AGREEMENT
Amortizable Equipment: AMT	201399 Software
Amortizable Equipment: AMT	3493634 SOFTWARE;
Amortizable Equipment: AMT	24896898 LANDESK PATCH MANAGER SYSTEM
Amortizable Equipment: AMT	27859756 Windows 7 upgrade
Amortizable Equipment: AMT	192343 LAPTOP SECURITY, ENCRYPTION, ; SOFTWARE ; CONTEN
Amortizable Equipment: AMT	
Amortizable Equipment: AMT	25857104 IVR NAVIGATION ENHANCEMENT
Amortizable General Plant: GEN	26094656 Install a single EMail Encryption solution to insure privacy and s
Amortizable General Plant: GEN	26561620 NEW CONST WORKPRO SOFTWARE IMPRVMT
Amortizable General Plant: GEN	27439846 Amortizable General Plant
Amortizable General Plant: GEN	26854597 AUTOMATING AND INTERGRATING ENHANCEMENTS TO /
Amortizable General Plant: GEN	25958117 GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY
Amortizable General Plant: GEN	25519192 VERINT MONITORING SYSTEM
Amortizable General Plant: GEN	27581840 Amortizable General Plant
Amortizable General Plant: GEN	27579623 Amortizable General Plant
Amortizable General Plant: GEN	26836147 QC TOOL FOR GIS DATA - LICENSING & IMPLEMENTING S

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Amortizable General Plant: GEN 27809757 M/S File Migration Non-unitized: 26577722 2010 BUDGET ACCT; ***PSA Estimate Total \$949,350 ** See Non-unitized: 24828683 ENTERPRISE GIS Non-unitized: 26008726 PSA est \$195,000 Purchase and implement Computer Associa 27091112 **See J0257-2010 ***** Total PSA Est \$3,095,879 *** This proje Non-unitized: Non-unitized: 24828757 Desktop Application Optimization Non-unitized: 25805100 Finish installing SW for Encryption System for Email-SW See p 24014690 SERVICE CTR CATALOG (INFOACCESS RPLCMNT) - SW Non-unitized: 26880911 2010 BUDGET ACCT; ***PSA Estimate Total \$949,350 ** See Non-unitized: 27254512 IMPLEMENT DATA DE-DUPLICATION TECHNOLOGY AND L Non-unitized: Non-unitized: 25890091 David Claridge x40262 Non-unitized: 25085341 VERINT MONITORING SYSTEM ENHANCEMENT TO ORIGII Non-unitized: 27091729 interface program-create funtionality Non-unitized: 25752017 Requested by Sharon Ogle 27583768 ** ERP project HW - PSA in progress *** Jackie Prater 2-23-20 Non-unitized: Non-unitized: 26881130 Requested by Beth Young\$80K software project Non-unitized: 27347035 Total PSA \$130,286. See K7489Upgrade the hardware for the I 28398775 2011 IT Capital project - PSA \$246,344. Purchase nCircle con Non-unitized: Non-unitized: 27091433 Tampa Electric & Peoples Gas project//this subpoint is used for Non-unitized: 27780606 2011 IT Acct Non-unitized: 27091610 See K2557-2009 & K2589-2009. Subpoint 90 (K2590-2011) is Non-unitized: 36727777 NONE Non-unitized: 24745405 ENTERPRISE GIS Non-unitized: 26425775 Requested by Beth Young\$80K software project Non-unitized: 25085126 IVR UPGRADE Non-unitized: 24543852 EXCHANGE - MESSAGING SYSTEM - SW Non-unitized: 26008388 Requested by Sharon OgleAutomating and integrating enhance Non-unitized: 24828703 Locate Tckt Reduction Software Non-unitized: 25484543 Enoserv Powerbase Relay Testing Database 27534098 Tampa Electric & Peoples Gas project//this subpoint will captur Non-unitized: Non-unitized: 27018394 OMS UPGRADE - NAME OF SOFTWARE SYST Non-unitized: 27534035 Tampa Electric & Peoples Gas project//this subpoint will be use 27254899 Total PSA Est \$220,000 *** see acct J06-89 *** The purpose o Non-unitized: Non-unitized: 27091109 Business Unit specific needs for Tampa Electric 27533968 Requested by Angie Leslie//Opened to charges 5/7/10//Tampa Non-unitized: Non-unitized: 24013534 POWERLINE POLEFOREMAN SOFTWARE Non-unitized: 27780704 IT Project Non-unitized: ²26008259 PSA est \$195,000 Purchase and implement Computer Associa Non-unitized: 27091216 Tampa Electric & Peoples Gas project///this subpoint will be us-27534132 Residential Revenue 165 for Rate 365//Create a residential rev Non-unitized: Non-unitized: 27780660 LABORATORY INFORMATION MANAGEMENT SYSTEM (LIN Non-unitized: 27445110 Microsoft Enterprise Agreement (EA) Renewal (2011) PSA \$1, Non-unitized: 27780707 D Claridge/no retirement necessary/coding and interface work/, Non-unitized: 27346925 Requested by Sharon OgleOriginally blanket A9603 Non-unitized: 27347067 Total Estimate : \$130,286 see K7457.Upgrade the hardware for Non-unitized: 36727747 ESX & Virtual Host Additions & Replacements - Software (SW) Non-unitized: 27652879 Quadrant AVL Fleet Management System-Software 36009924 Phase 1 - The scope of this project is to consolidate all interact Non-unitized: Non-unitized: 25412384 The purpose of this effort is to implement a single encryption sc Non-unitized: 25483607 OPENED FOR 2009 BUDGET PURPOSES 24013636 LAP TOP SECURITY, ENCRYPTION & CONTENT FILTERIN(Non-unitized: Non-unitized: 25484120 Enoserv Powerbase Relay Testing Database

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Non-unitized: Amortizable Equipment: AMT Amortizable Equipment: AMT Amortizable General Plant: GEN Amortizable Equipment: AMT Non-unitized: Amortizable Equipment: AMT Non-unitized: Non-unitized: Amortizable Equipment: AMT Amortizable Equipment: AMT Amortizable Equipment: AMT Amortizable Equipment: AMT

27878573 Quadrant AVL Fleet Management System-Hardware 36009939 J1389-2012 PAAM - Privilege Access Activity Management - Su 27425992 SAP ERP - HR / Payroll Upgrade 34359529 Deloitte Travel (705) 34359532 PowerPlant Consultants (750) 34359523 Contractors-IT (442) 34359526 Deloitte Consultants (700) 34359535 All TEC Departments (200) 29280453 ERP Project - Supply Chain ** PSA in progress jyp 3-15-2011 29280461 2011 Capital project **** PSA in progress **** 29280457 ERP Project - Financials ** PSA in progress jyp 3-15-2011 34359496 All TEC Departments (200) 34359499 Contractors-IT (442) 34359502 Deloitte Consultants (700) 34359538 Deloitte Consultants (700) 34359490 All TEC Departments (200) 34359511 All TEC Departments (200) 34359493 Deloitte Consultants (700) 34359520 Affiliate Support (320) 34359508 Overhead costs (040) 34359471 ERP Project 34359505 Deloitte Travel (705) 34359514 PMO (250) 34359517 Infrastructure (275) 25378266 Amortizable Equipment 25378321 Amortizable Equipment 36365428 GIS ENHANCEMENTS 195344 Software 198980 Software 25167088 IntelliPlant Carry Over to PowerPlant 27063467 PowerPlant 10.2 - Upgrade 25718913 Amortizable Equipment 203177 Software 192964 Software 25167079 PowerPlant 10.1 26161943 Power Plant Upgrade 10.2 - Software 24014515 INTELLIPLANT SOFTWARE 24828694 PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING' 29280469 Implementation of Power Plant Budget system. Requested by R 24651396 PowerPlant Development costs. 29280472 PowerPlant T&D Tax Repairs 29280475 Power Plan Reimbursable section of Software project. 24698209 PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING' 36248925 PowerPlant workman management systems integration 24651393 PROGRAM SCOPE APPROVAL IS IN PLANT ACCOUNTING' 27859853 IT privacy data loss software 26008375 PSA Est \$115K Provide an automated method of detecting, tra 25214967 IVR Navigation Enchancemnt-Sotfware 192965 Software 201433 Software 192916 Software 197406 Software

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Amortizable Equipment: AMT 198421 Software Amortizable Equipment: AMT 25958214 EMS UPGRADE / ADDITIONAL SOFTWARE Amortizable Equipment: AMT 196580 Software Amortizable Equipment: AMT 197131 Software 202772 Software Amortizable Equipment: AMT Amortizable Equipment: AMT 203076 Software Amortizable Equipment: AMT 196800 Software Amortizable Equipment: AMT 192963 Software Amortizable Equipment: AMT 195308 Software Amortizable General Plant: GEN 25957940 EMS UPGRADE / SOFTWARE 25026813 EMS REPLACEMENT SOFTWARE Non-unitized: 25484941 Separate software module (EMS Settlement) to assist in the bill Non-unitized: Amortizable Equipment: AMT 26933938 Amortizable Equipment Non-unitized: 24543824 METER OPS AUTOMATION - NAME OF SOFTWARE SYSTE Non-unitized: 24013425 CIS MODERNIZATION PHS I 24543796 VEGITATION MGMT OPTIMIZATION (TMM) - NAME OF SOF Non-unitized: 25058511 RESOURCE PLANNING DATA WAREHOUSE Non-unitized: Non-unitized: 24013230 CIS MODERNIZATION PHS I Non-unitized: 24014576 M/S ENTERPRISE AGREEMENT Non-unitized: 24014019 IMPRESARIO REPLACEMENT Non-unitized: 24014411 VERINT MONITORING SYSTEM Non-unitized: 24543922 BIZTALK APPLICATION INTEGRATION LAYER (SW) Non-unitized: 24014532 NERC - SOFTWARE Non-unitized: 25058518 PROMOD UPGREADE Amortizable Equipment: AMT 24676268 IVR Impresario (Agent Desktop) Replacement Amortizable Equipment: AMT 24675294 NERC 27860025 PBX network software upgrade Amortizable Equipment: AMT Amortizable General Plant: GEN 25059542 Davies Consulting, Inc. Tree-Trimming Model (TTM) Version 3. Amortizable General Plant: GEN 25059623 OMS Cad Dispatcher Licenses Amortizable General Plant: GEN 25519245 GTECH MOBILEVIEWER SOFTWARE Non-unitized: 25085517 PBX SOFTWARE UPGRADES Non-unitized: 27091139 Tampa Electric & Peoples Gas project//This subpoint is for soft Non-unitized: 24745411 HIS SYSTEM Non-unitized: 25026825 MOBILE DATA TERMINAL - SOFTWARE Non-unitized: 24745417 HIS SYSTEM - COMPUTER & PERIPHERAL Amortizable Equipment: AMT 192915 Software Amortizable Equipment: AMT 194778 Software Amortizable Equipment: AMT 194777 Software Amortizable Equipment: AMT 196302 Software Non-unitized: 36009949 PSA Estimate \$188,720 - PSA Signed and approved Amortizable Equipment: AMT 25857092 Additonal charges for resource planning data warehouse

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		Jacob Pou
WO Description	Func Class	Work Order Type Exhibit J Page 34 c
ERP Project - SW - Supply Chain	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - Financials	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
ERP Project - SW - HR Guatemala	Electric Intangible Plant	WO-ES-PP-General-Tech-Software
PowerPlant 10.3 Regulatory System	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
SAP ERP Access Control	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Virtual Hold-TEC Only Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Agency Portal - Shared Software	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Firewall Upgrade	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Mobile Device Mgt SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Service One Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PowerPlant Property tax system	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Facits Ratng for Blk Elec Systm-SW	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
BizTalk Upgrade SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
BW HANA Landscape - SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
TEC IVR Replacement Project SW	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
PowerPlant & PowerTax Projects	Electric Intangible Plant	FP-CS-General Plant-Technology
Full DOD Replacement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Hourly GenMan Enhancement	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Avenue Rplcmnt w Dynamics CRM	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
GIS Enhancements	Electric Intangible Plant	FP-ED-General Plant-Technology
NERC Patching & Antivirus	Electric Intangible Plant	WO-ED-PP-General-Tech-Software
TEC A&G Bucket	Electric Miscellaneous Other	FP-PA-Plant Accounting Use
Server S/W Ugrds-VMware Licenses	Electric General Plant	FP-CS-General Plant-Technology
Online Procedure & Testing System	Electric General Plant	FP-CS-General Plant-Technology
ETRM Rplcmnt - Phase 1-Power/Gas	Electric General Plant	FP-CS-General Plant-Technology
PSTEW Replacement	Electric General Plant	FP-ED-General Plant-Technology
SCCM (forefront, svr mgmt and wk pa	Electric General Plant	FP-CS-General Plant-Technology
ServiceOne - Implement Service Requ	Electric General Plant	FP-CS-General Plant-Technology
BizTalk Upgrd	Electric General Plant	FP-CS-General Plant-Technology
Open Text Capital Project	Electric General Plant	FP-CS-General Plant-Technology
Gen Ops Interface	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Cascade to Workman Conversion	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
Virtual Hold	Electric Intangible Plant	WO-CS-WP-General-Tech-Software
Preference Page - Software	Electric Intangible Plant	FP-ED-Distribution-Expansion
Preference Page	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
Field Credit Off Cycle Proj	Electric Intangible Plant	WO-ED-WP-General-Tech-Software
COMPUTER & PERIPHERAL EQUIP.	Electric Intangible Plant	WO-CS-PP-General-Tech-Software
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Major Location	Asset Location	AFUDC	Status
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
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General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
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General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	Data Center - Ybor	0	Standard Close
General Offices	TECO Plaza - Office	0	Standard Close
General Offices	Energy Control Center - Office	0	Standard Close
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General Offices	TECO Plaza - Office	0	Standard Close
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General Offices	Central Operations - Office	0	Standard Close
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General Offices	Data Center - Ybor	0.	Standard Close

Docket No.130040-EI Jacob Pous Workpapers Estimate JP-2 Lines of 102

Est in Service Date	In Service Date	Project Linkag	Budget In-service	Jacob Pour
7/31/2012	7/31/2012	CSS-Software	201207	#N/A
7/31/2012	7/31/2012	CSS-Software	20/207	#N/A State of the state of the
7/31/2012	7/31/2012	CSS-Software	201207	#N/A
5/31/2013	1/0/1900	0	201305	#N/A1
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12/31/2017	1/0/1900	#N/A	201712	#N/A
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Docket No.130040-EI Jacob Pous Workpapers

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WØ/FØ Number	Recently Declerk entities?	- Work Order Number	201301	201302	201303 age 38 of 102
D0015170		D0013170	156,273		-
D0015171		D0013171	144,027	- -	. -
D0015172	NGP-02210	D0013172	35,710	· · ·	-
D0020677		D0020677			
D0020860		00030330	365,690	-	-
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Docket No.130040-EI Jacob Pous Workpapers

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Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 49 of 102

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38,506	1,197,342
·	1,908,821
2,554,383	2,554,383
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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S THIRD SET OF INTERROGATORIES INTERROGATORY NO. 22 PAGE 1 OF 1 FILED: MAY 16, 2013

- 22. [Account 303] Please identify each separate software system removed from service versus retired due to amortization for the past 10 years booked in Account 303 General Plant Intangible Software. For each software system no longer providing useful service (i.e., physically removed) by year for the past 10 years, provide its corresponding original cost, its original in service date, and its stated purpose. Further, identify whether the Company replaced the software system in order to provide the same type of process.
- A. The company's accounting practice for capital software projects is to capitalize them to Account 303 – Miscellaneous Intangible Plant – Software, amortize the cost to expense over a five year period, and retire the asset when fully amortized. Tampa Electric does not maintain records that identify each separate software system removed from service (*i.e.*, physically removed) for the past 10 years.

The accounting practice for Account 303 is identical to the accounting practice for amortizable general plant per F.A.C. Rule 25-6.0142 Uniform Retirement Units for Electric Utilities and associated List of Retirement Units (Electrical Plant) effective 3/30/97 which states, "No property record is maintained except as a vintage group."

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S THIRD SET OF INTERROGATORIES INTERROGATORY NO. 23 PAGE 1 OF 1 FILED: MAY 16, 2013

- **23. [Account 303]** Please provide all basis and support for continued use of a 5year amortization period for the investment in Account 303 - General Plant Intangible Software. Further provide all analyses or other information supporting the establishment of the 5-year amortization.
- A. Tampa Electric has used the five-year average service life for software capitalized to Misc. Intangible Plant 5yr, Account No. 303.00 since the late 1970s. Initially this average service life was adopted based on guidance from the FERC Commission's Chief, Audits Division to the Commission's Audits Division Field Staff concerning the proper accounting for software capitalized, which was issued on March 1, 1977. Please see the company's response to OPC's Third Request for Production of Documents, No. 21. The company believes this life is still representative of the life of general use software due to technological obsolescence and upgrade cycles.

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 56 of 102

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

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In re: Tampa Electric Company's Petition for an Increase in Base Rates and Miscellaneous Service Charges. DOCKET NO. 130040-EI FILED: JUNE 24, 2013

TAMPA ELECTRIC COMPANY'S

ANSWERS TO NINTH SET OF INTERROGATORIES (NOS. 119-130)

OF THE

OFFICE OF PUBLIC COUNSEL

Tampa Electric files its Answers to Interrogatories (Nos. 119 - 130)

propounded and served on May 24, 2013, by the Office of Public Counsel.

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 128 PAGE 1 OF 32 FILED: JUNE 24, 2013

- **128.** Software. Please provide the following information for each software system still in use by the Company, in Excel format with all calculations and formulas intact:
 - a. A detailed identification of each software system including any model, series, etc. identifier.
 - b. A detailed narrative explaining the purpose and function of each software system.
 - c. The account in which the software system is recorded if still in plant in service.
 - d. The account in which the software system was recorded if not still in plant in service.
 - e. The month and year the software system was first placed into plant in service.
 - f. The vendor name if the software system was not developed in-house.
 - g. Whether the software system is a replacement for a prior system, and if so the identification of the prior system.
 - h. The dollar amount of the software system when placed into service.
- A. a. The requested information is attached.
 - b. The requested information is attached.
 - c. The company uses Account 303 Miscellaneous Intangible Plant Software.
 - d. The asset is retired when it is fully amortized
 - e. The requested information is attached.
 - f. The requested information is attached.
 - g. The requested information is attached.

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 58 of 102

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 128 PAGE 2 OF 32 FILED: JUNE 24, 2013

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h. The requested information is attached.

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		n_Service_year work order_num		2013	2014
zorr Capital project FSA in progress	7/31/2012	7/1/2012 D0015172	(137,072)		
TEC A&G Bucket		4/6/2452 NCP-04500		788,952	
TEC A&G Buckel		4/6/2452 NCP-04500			1,197
Hourly GenMan Enhancement		2/20/2451 NCP-02369.A		32,496	
GIS Enhancements Cascade to Workman Conversion		3/3/2451 NCP-02614		98,000	
	04 1001 0	11/20/2450 NEW-02445.B	**	16,502	
Locate text reduction software	2/1/2012 12/30/2009	4/1/2009 D0020230	74,351		
	12/30/2009	9/1/2009 NCP-02448.A	116,292	00 740	
BizTaik Upgrade SW TEC IVR Replecement Project SW		2/24/2451 D0024468		92,740	
Full DOD Replacement		3/3/2451 D0024558		1,037,794	
Avenue Rolcmnt w Dynamics CRM		11/20/2450 NCP-02360.C 11/23/2450 NCP-02371.B	100 C	78,653	
Online Procedure & Testing System		2/25/2451 NCP-04780		108,925	
PSTEW Replacement	1	2/25/2451 NCP-04/80 2/25/2451 NCP-04922		79,663 600.000	
SCCM (forefront, svr mgmt and wk pa		3/3/2451 NCP-04962		46,315	
ServiceOne - Implement Service Regu		3/3/2451 NCP-04962		154,380	
BizTalk Upgrd		2/25/2451 NCP-04966		223,702	
Open Text Capital Project		2/22/2451 NCP-05200		150,000	
Gen Ops Interface		11/17/2450 NEW-02363.B		49,914	
Solomon		6/11/2451 NCP-05021		49,914	311.
ETRM Rolemnt - Phase 1-Power/Gas		3/3/2451 NCP-04900		2,064,419	311,
Facilis Raling for Bik Elec Sysim -SW		2/25/2451 D0024353		72,871	
GIS Upgrade - IT Software		6/11/2451 D0023660		/2,0/1	2.
ETRM Roic - Pis 2 - Solid/Liquid		6/11/2451 NCP-04901			1,017.
IVR		6/11/2451 NCP-05020			2,554,
GIS Upgrade		6/5/2451 NCP-04923			2,606.
CS Dashboard for TEC and PGS		6/5/2451 NCP-05344			71,
Maxviewer Software Replecement		6/5/2451 NCP-05340			143.
Service One Upgrade SW		2/20/2451 D0023817		30.025	1401
Preference Page - Sofware		2/25/2451 NEW-02453		23,528	
Preference Page		11/17/2450 NEW-02453.C		467,544	
Virtual Hold-TEC Only Software		3/3/2451 D0021490		9,591	
BW HANA Landscape - SW		3/1/2451 D0024534		30,203	
SOF IWARE :	9/15/2007	9/15/2007 REL-01176.A	114.033	00,200	
PURCHASE AND INSTALL NEW CALL MONITORING SYSTEM	3/15/2008	3/15/2008 NCP-02527.A	308,715	(308,715)	
IVR Impresario (Agent Desktop) Replacement	3/15/2008	3/15/2008 REL-01205.A	172,209	(172,209)	
NERC	6/30/2008	6/30/2008 D0015154	497	(172,203) (497)	
Amortizable Equipment	12/31/2008	12/31/2008 D0015165	749,230	(431)	(749,
Amortizable Equipment	12/31/2008	12/31/2008 L1 008-2008	1,084,348		(1,064,
Amorilaable Equipment	3/26/2009	3/1/2009 NCP-02440.A	166,906		(1,064,
Amontizable Equipment	3/26/2009	3/1/2009 NCP-02440.A	500,048		(100,
PBX network software upgrade	7/31/2009	7/1/2009 D0015231	26,500		(26,
CYBER SECURITY CONTROLS NERC	12/31/2009	12/1/2009 D0015153	450,203		(20,
ENOSERV POWERBASE RELAY TESTING DATABASE	12/31/2009	1/1/2010 NCP-02611.A	144,971		
Amorizable Equipment					
	7/21/2010	7/1/2010 D0015291	7,630		
Amortizable Equipment Requested by Beth Young\$80K software project	7/21/2010	7/1/2010 D0015293	197,631		
Requested by Detri roundsourk software project	10/26/2010	11/1/2010 NCP-02407.A	39,166		
INSTANTANEOUS RELAY BREAKER PROJECT	12/1/2010	12/1/2010 PRE-01308.A	123,980		
Amortizable Generel Plant	1/1/2011	1/1/2011 D0015253	286,030		
Requested by Beth Young\$80K software project	10/26/2010	2/1/2011 NCP-02407.A	33,832		
Tampa Electric & Peoples Gas project//this subpoint is used for Peoples Gas softwa	5/25/2011	5/1/2011 NCP-02542.A	(6,496)		
Tampa Electric & People's Gas project///this subpoint will be used for Tampa Electric	5/25/2011	5/1/2011 NCP-02542.A	248,556		
Tampa Electric & Peoples Gas project//This subpoint is for software charges combin	5/25/2011	5/1/2011 NCP-02542,A	565,715		
Amor izable Equipment	6/30/2011	7/1/2011 D0015157	11,014		
Amortizable Equipment	6/30/2011	8/1/2011 D0015307	58,173		
IRM DESKTOP OPTIMIZER	4/26/2011	8/1/2011 NCP-02375,A	286,173		
Tampa Electric & Peoples Ges project//this subpoint will capture PGS only software	10/23/2011	10/1/2011 NCP-02354.A	821		
Requested by Argle Leslie//Opened to charges 5/7/10// Tampa Electric & Peoples C	10/23/2011	10/1/2011 NCP-02354.A	98,436		
fampa Electric & Peoples Gas project//this subpoint will be used to capture TEC on	10/23/2011	10/1/2011 NCP-02354.A	177,238		
T Project	1/16/2012	1/1/2012 D0015304	172,256		
	1/16/2012	1/1/2012 00015304	609,939		
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FILED: JUNE 24, 2013 INTERROGATORY NO. 128 PAGE 3 OF 32 OPC'S NINTH SET OF DOCKET NO. 130040-EI TAMPA ELECTRIC COMPANY

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description	eng in service year in	service year work order hum		2013	2014
Il TEC Departments (200)	7/31/2012	10/1/2012 D0021080	91,020		
oniraciors-IT (442)	7/31/2012	10/1/2012 D0021063	98,715		
verhead costs (040)	7/31/2012	10/1/2012 D0021086	6,869		
I TEC Departments (200)	7/31/2012	10/1/2012 00021087	853.150		
MO (250)	7/31/2012	10/1/2012 00021068	63,627		
ifrastructure (275)	7/31/2012	10/1/2012 D0021089	65,025		
Ifiliale Support (320)	7/31/2012	10/1/2012 D0021090	14,272		
niractors-IT (442)	7/31/2012	10/1/2012 D0021092	121,253		
lí TEC Departments (200)	7/31/2012	10/1/2012 D0021096	43,969		
ONE	12/31/2012	12/1/2012 D0024262	71,357		
QMPUTER & PERIPHERAL EQUIP.		6/9/2450 NEW-02537.B		22,574	
IS MODERNIZATION - PHASE 1	12/15/2007	12/15/2007 NEW-01195.A	17,596	(17,596)	
IS MODERNIZATION-PHASE 1	12/15/2007	12/15/2007 NEW-01195.A	418,456	(416,456)	
ICROSOFT ENTERPRISE AGREEMENT	8/30/2006	6/30/2008 D0015217	1,953,578	(1,953,578)	
ERVICE CTR CATALOG (INFO ACCESS)	8/15/2008	6/15/2006 D0015193	279,653	(279,853)	
avies Consulling, Inc. Tree-Trimming Model (TTM) Version 3.7	12/15/2008	12/15/2008 NCP-02525.A	222,860		(222,860
MS Cad Dispatcher Licenses	12/15/2008	12/15/2008 NEW-02526.A	70,669		(70,669
IZTALK	12/31/2008	12/31/2008 D0015175	210,244		(210,244

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 128 PAGE 4 OF 32 FILED: JUNE 24, 2013

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description	eng_in_service_year	In_service_year work_order_num			2014
Additonal charges for resource planning data warehouse IntelliPlant Cany Over to PowerPlant	12/31/2008	12/31/2008 L1009-2009	369,134		(369,1
	1/15/2009	1/1/2009 D0015234	377,688		(377,6
PowerPlant 10.1	1/15/2009	1/1/2009 D0015318	1,157,530		{1,157,5
LANDESK PATCH MANAGER SYSTEM	3/31/2009	3/V2009 D0015227	97,359		(97,3
GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY	4/1/2009	3/1/2009 REL-01213,A	8,811,923		(8,611,9
GIS IMPLEMENTATION PROJECT FOR ENERGY DELIVERY	12/31/2009	5/1/2009 REL-01213.A	121,489		
EMS UPGRADE / SOFTWARE	6/30/2009	6/1/2009 NCP-01323.B	4,862,174		(4,682,1
GTECH MOBILEVIEWER SOFTWARE	6/15/2009	6/1/2009 REL-01237.A	45,850		(45,1
IVR UPGRADE - CUSTOMER SERVICE UPGRADE PROJECT	7/31/2009	7/1/2009 NCP-02448.A	1,658,718		(1,658,7
VERINT MONITORING SYSTEM	7/30/2009	7/1/2009 NCP-02527,A	159,964		(159,9
EMS UPGRADE / ADD TIONAL SOFTWARE	12/31/2009	1/1/2010 NCP-01323.B	2,294		
RATE CASE SOFIWARE CHANGES	12/15/2009	1/1/2010 NCP-01328.A	2,678,918		
ENOSERV POWERBASE RELAY TESTING DATABASE	12/31/2009	1/1/2010 NCP-02611.A	144,971		
OC TOOL FOR GIS DATA - LICENSING & IMPLEMENTING SOFTWARE FOR GI	6/1/2010	6/1/2010 NCP-01337.A	319,561		
IT privacy data loss software	7/21/2010	7/1/2010 D0015288	125,222		
AUTOMATING AND INTERGRATING ENHANCEMENTS TO ADDRESS STANDAI	7/30/2010	7/1/2010 NCP-02370.A	80,759		
PowerPlant 10.2 - Upgrade	9/13/2010	9/1/2010 D0015319	191,089		
OMS SOFTWARE UPGRADE	4/26/2011	4/1/2011 NCP-01325.A	6,125,556		
Windows 7 Project SW	5/31/2011	5/1/2011 D0015002	1,269,979		
Windows 7 upgrade	5/31/2011	5/1/2011 D0015003	2,300,758		
M/S File Migration	4/15/2011	5/1/2011 D0015254	87,569		
IMPLEMENT DATA DE-DUPLICATION TECHNOLOGY AND UPGRADE TO LTO4	6/30/2010	7/1/2011 D0015275	180,183		
SAP ERP - HR / Payroll Upgrade	9/15/2011	9/1/2011 D0015189	1,822,126		
Microsoft Enterprise Agreement (EA) Renewal (2011) PSA \$1,531,026 for Tampa E	7/31/2011	9/1/2011 D0015251	1,531,026		
SOFTWARE - RESIDENTAIL REVENUE 165 FOR RATE 365	10/23/2011	10/1/2011 NCP-02333,B	194,876		
ERP project HW - PSA in progress * Jackie Prater 2-23-2011	10/31/2011	11/1/2011 D0015187	597,381		
Quadrant AVL Fleet Management System-Software	12/31/2011	12/1/2011 NCP-02426,B	193,331		
LABORATORY INFORMATION MANAGEMENT SYSTEM (LIMS). LABWORKS RI	12/15/2011	1/1/2012 L1011-2010	222,339		
GIS ENHANCEMENTS	12/31/2011	1/1/2012 NCP-02614.B	132,969		
Quadrant AVL Fleet Management System Hardware	2/9/20 (2	2/1/2012 NCP-02426.B	427,393		
2011 IT Capital project - PSA \$246,344. Purchase nCircle configuration compliance	6/15/2012	6/1/2012 D0015237	231,587		
ERP Project - Supply Chain ** PSA in progress jyp 3-15-2011	7/31/2012	7/1/2012 D0015170	4,911,289		
ERP Project - Financials ** PSA in progress jyp 3-15-2011	7/31/2012	7/1/2012 D0015171	7,070,267		
Implementation of Power Plant Budget system.Requested by Richard Walker In Pla PowerPlant T&D Tax Repairs	7/1/2012	7/1/2012 D0015320	377,024		
	7/1/2012	7/1/2012 D0015321	342,715		
Power Plan Reimbursable section of Software project. ERP Project	7/1/2012 7/31/2012	7/1/2012 D0015322 10/1/2012 D0015188	7,214 169,737		
All TEC Departments (200)					
Deloite Consultants (200)	7/31/2012	10/1/2012 D0021078	1,901		
Deloite Consultants (700) Deloite Consultants (700)	7/31/2012	10/1/2012 D0021079	, 13,334		
Deloitte Travel (705)	7/31/2012 7/31/2012	10/1/2012 D0021084 10/1/2012 D0021085	695,082		
Deloite Consultarits (700)			31,344		
Deloite Travel (705)	7/31/2012 7/31/2012	10/1/2012 D0021093	786,747		
PowerPlant Consultants (750)	7/31/2012	10/1/2012 D0021094 10/1/2012 D0021095	31,345 35,625		
Delolte Consultants (700)	7/31/2012	10/1/2012 D0021095	13,332		
Phase 1 - The scope of this project is to consolidate all interactive access to NERC	11/1/2012	11/1/2012 D0015272	314,140		
PSA Estimate \$188,720 - PSA Signed and epproved	9/6/2012	11/1/2012 D00152/2	51,009		
ESX & Virtual Host Additions & Replacements - Soltware (SW) This project is require	10/1/2012		51,949		
PowerPlant workman management systems integration		12/1/2012 D0020063			
ERP Project - SW - Supply Chain	7/31/2012	12/1/2012 D0020386 11/18/2450 D0015170	310,947	158,273	
ERP Project - SW - Supply Chain ERP Project - SW - Financials		11/18/2450 D0015170			
ERP Project - SW - Financials ERP Project - SW - HR Guatemala				144,027	
PowerPlant 10.3 Regulatory System		11/18/2450 D0015172 2/24/2451 D0020677		35,710	
SAP ERP Access Control				33.140	
Agercy Portal - Shared Software		11/18/2450 D0020880		365,690	
Mobile Device Mgt SW		11/20/2450 D0021651 2/20/2451 D0023818		(76)	
PowerPlant Property lax system				130,902	
PowerPlant & PowerTax Projects		2/23/2451 D0024140		48,778	
NERC Patching & Antivinus		2/25/2451 NCP-02233		295,000	
		2/22/2451 NCP-04381.B		55,167	
/Irtual Hold		11/20/2450 NEW-02452.C		141,962	
Field Credit Off Cycle Proj PowerPlant & PowerTax Projects		11/19/2450 NEW-02470.C		299,899	
FUWEIFIAIIL & FUWEI I AX PIUIOCIS		2/25/2451 NCP-02233			295,0
Enterprise Data Backup 2014		6/7/2451 NCP-05580			316,4

 TAMPA ELECTRIC COMPANY

 DOCKET NO. 130040-E1

 OPC'S NINTH SET OF

 INTERROGATORIES

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description Microsoft EA Renewal		6/5/2451 NCP-05370		• • •	2014 1,908,821
J1389-2012 PAAM - Privilege Access Activity Management - Soltware (SW)	11/1/2012	11/1/2012 D0019236	14,075		
LAPTOP SECURITY, ENCRYPTION, ; SOFTWARE ; CONTENT FILTERING	12/15/2007	12/15/2007 D0015225	288,256	(288,258)	
Server S/W Ugrds-VMware Licenses		3/2/2451 NCP-04740		231.570	
Firewall Upgrade	-	2/21/2451 D0022950		90,000	
Install a single EMail Encryption solution to insure privacy and security of corporate	12/31/2009	12/1/2009 D0015257	106,764		
			83,029,475	4,865,874	(9,746,908)
			62,942,160	8,304,833	10,424,264
				(3,438,960)	(20,171,172)
				4,865,874	(9,746,908)
				-	-
				12/31/2014	58.081.125

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INTERROGATORIES

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI

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Credil and Collection System (Customer Service)	DebtNex
nCircle Configuration Compliance Mgmt	nCircle
Pegasys Upgrade	Johnson
Oracle IRM Desktop Optimization. Project to make several i	n-ITECO
Agency Portal	Fidelity
Agency Portal	Fidelity
Agency Portal	Fidelity
Sharepoint HW - Server hardware for project	TECO
SharePoinl2010	Microso
	-
	Credit and Collection System (Customer Service) Credit and Collection System (Customer Service) nCircle Configuration Compliance Mgmt Pegasys Upgrade Oracle IRM Desktop Optimization. Project to make several i Agercy Portal Agercy Portal Sharepoint HW - Server hardware for project

Instantaneous Relay Breaker Project

M/S File Migration SW

OATI web scheduler

TECO

TECO

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Microsoft

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Narrative Description	Developer	Used/Use	ful Version No.	Replacement Y/N	Name of Prior App Questions for Accig
ERP project	TECO	Used	ECC6.0 Ehp 4	Ŷ	FRS, GL, DDA, Elevon
ERP project	TECO	Used	ECC6.0 Ehp 4	Y '	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS. GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y.	FRS, GL, DDA, Elevon
RP project	TECO	Used	ECC6.0 Ehp 4	Y	FRS, GL, DDA, Elevon
erver upgrade G8 blades - Server haidware replacements	TECO	Used	NA	NA	NA
omputer equipment	TECO	Used	NA	NA	NA
eporting database for TECCIS	TECO	Used	NA	N	NA
eporting database for TEC CIS	TECO	Used	NA	N	NA
olume software licensing agreement for many Microsoft rel		Used	Office 2010, Windows 7, Server 2008	IN	NA
utomated Access Request fullment and approval tool	CA Technologies	Used	12.5	Y	HP Service Center
ne clearance analysis software. IDs which circuits will be t		Used	3.7	Ň	NA
ulage Management System licenses	CGI	Used	v4	N	NA
pplicationintegration software	Microsoft	Used	BizTalk Server 2006	N	NA

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	Narntive Description	Developer	Used/Useful Used	Version No.	N	Name of Prior App Questions for Accig
	Data warehouse for Resource Planning department (hardware Powerplant lixed assets system upgrade				N Y	Intelliplant
		PowerPlan	Used Used			
	Powerplant lixed assets system upgrade Automated Patch Update software, software distribution and re	PowerPlan			Y N	Inlelliplant NA
	Implementation of Intergraph Geographical Informetion System		Used		Y	FRAMME, FIMS, Mapl.ink
	Implementation of Intergraph Geographical Information System				Y	FRAMME, FIMS, MapLink
		TECO, Alstom			N	NA
	Implementation of Intergreph Geographical Information System	TECO, Intergraph	Used	G/Technology 09.40.2803	Y	FRAMME, FIMS, MapLink
					For TEC - N	
					For PGS - Upgrade	
					and changed	
		For TEC - Genesys			operating system	NA
			Used		platiorm.	
		Verint		10.4	N	NA
		TECO, Alstom			N N	NA
		TECO				NA N/A
		Enoserv				
						NA NA
		RSA				NA
	Enhancements to Finalist software	Pilney Bowes				NA
		PowerPlan				
	Upgrade of Outage Management System hardware end soltwa		0000			NA
		Microsoft				XP NA
		Microsoft				
	File server consolidetion - Migration from Novell to Microsoft			Windows Server 2008 R2		Noveli NA
		Symantec				
		SAP				NA
	Volume software licensing agreement for many Microsoft relat					NA
		TECO	0000			
		SAP				FRS, GL, DDA, Elevon
		Quedrant				NA
		Promium		••		Labworks
						NA
		Quadrant				NA
	Implementation of configuration compliance management solv					NA
		SAP				NA
		SAP				NA
		PowerPlan				NA
		PowerPlan				NA NA
		PowerPlan				
		SAP				NA
		SAP				NA
		Deloitte				NA
	index and index	Deloitte				NA
		Deloitte				NA
		Deloitle				NA
		Deloitte				NA
						NA
		Deloitte				NA
	mplement two-factor authenticetion - protected NERC environ					
		VMWare/LANDesk		ESXI 5.1		ESXI 4.5/ESXI 5.0
		TECO, EMC				ESXI 4.5/ESXI 5.0
						NA
						NA
						NA
						NA
						NA
				GRC 10.0		Manual processes
				NA - hosted		NA
				XenMobile Device Manager version 8		NA
				PowerTax 10.3 - Property Tax Module		Manual processes
				PowerTax 10.3 - Property Tax Module		Manual processes
		VMWare/LAN Desk				Shavlik
) (Upgrade IVR software	Genesys	Used			NA
51	nclude off cycle meter reeding in CAD system			PragmaCAD v5.32	N	NA
. '	Fax provisioning software	PowerPlan		PowerTax 10.3 - Tax Provisioning Mo	Y	Manual processes
υ.	Upgrade Netbackup SW and HW	Symantec for SW(N				NA
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Narrative Descripilari	Daveloper	Used/Us	eful Version No	o. Replacemen	VIN Name of Prior App	Questions for Accig
Volume software licensing agreement for many Microsoft re	at Microsoft	Used	NA	N	NA	
Implement privilege access activity management	Quest	Used	v2.4	Ν	NA	
Encryplion software	Checkpolnt/Poli	ntsec Used (IIm	1itec 5.2.2.747748	N	· N/A	•
Virtualization environment	VMWare	Used.	EŜXI 5.1 - ELA	Y	ESXI 4.5/ESXI 5.0	
Firewall appliance upgrades	Checkpoint	Used/in p	prog R75.45 GAIA	Y	R70.30 SecurePlatform	ı -
Ironmail	McAfee	Used; EQ	DL 26.7.2 HF7 EN1	N	NA	•

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RETIREMENTS 2013 Desciption Lorg Description Asset Id CIS MODERNIZATION CIS MODERNIZATION-PHASE 1 CIS MODERNIZATION CIS MODERNIZATION-PHASE 1 LAPTOP SECURITY, EL APTOP SECURITY, ENCRYPTION, SOFTWAR IVA Impresato IVA Impresato (Agent Desklop) Applacement VERINIT SOFTWARE (PURCHASE AND INSTALL NEW CALL MONITO; NERC MICROSOFT ENTERP MICROSOFT ENTERPRISE AGREEMENT SERVICE CTR CATAL SERVICE CTR CATALOG (INFO ACCESS)	24012398 24012397 192343 24675266 2577443 24675294 24675254 24675259	12/1/2007 12/1/2007 3/1/2006 3/1/2006 6/1/2006 6/1/2006	12/1/2007 12/1/2007 3/1/2009 3/1/2009 6/1/2008 6/1/2008	Boginning Value 4 18455. 89 1 7596. 18 288255. 28 1 72209.59 308714.83 496.64 1953578 279653.2	Ending Reserve 352598.71 14931.05 257194.59 152117.58 277843.36 422.17 1660541.29 228383.46	12 12 3 6 6	tar Vinta 2007 2007 2007 2008 2008 2008 2008 2008	lge A 200712 200712 200803 200803 200806 200806 200806 200806	mount (118,456) (17,596) (288,256) (172 209) (308,715) (497) (1,553,578) (279,653)
RETRIEMENTS 2014 Asset M Description Long Description Asset M Amortizable Equipment Additchal charges for msource planning data ware Amortizable Equipment Additchal charges for msource planning data ware Amortizable Equipment Additchal charges for msource planning data ware Amortizable Equipment Additchal charges for msource planning data ware Davies Software Davies Consulting, Inc. Tree Trimming Model (TTI Meter Operations Auto: OMS Cad Dispatcher Licenses Work Order Addition Work Order Addition Amortizable Equipment BIZTALK BIZTALK IntelliPlant Cany Over InfelfiPlant Cany Over 10 PowerPlant PowerPlant 10.1 PowerPlant 10.1 IANDESK PATCH MAIT ANDESK PATCH MANAGER SYSTEM Hist UPGRADE - ECC Amortizable Equipment GIS - SOFTWARE GIS NEQUENTATION PROJECT FOR ENERGY Work Order Addition MSU UPGRADE / SOFTWARE MOBILE DATA TERMIGTECH MOBILEVIEWER SOFTWARE MOBILE DATA TERMIGTECH MOBILEVIEWER SOFTWARE MOBILE DATA TERMIGTECH MOBILEVIEWER SOFTWARE Amortizable Equipment PIX network software upgrade VERINT MONITORING VERINT MONITORING SYSTEM NR UPGRADE - SOFT MARE CUSTOMER SERVICE UPGRAC	25657092 26933930 25055542 2505562 2491743 25167086 25167086 25167079 24996699 24376321 25378266 2557940 25557940 25557940 25557945 27860025	12/1/2006 12/1/2006 12/1/2006 12/1/2006 12/1/2006 1/1/2009 3/1/2009 3/1/2009 3/1/2009 6/1/2009 6/1/2009 7/1/2009 7/1/2009	1 12/1/2008 12/1/2008 12/1/2008 12/1/2008 12/1/2008 12/1/2009 11/1/2009 3/1/2009 3/1/2009 3/1/2009 6/1/2009 6/1/2009 7/1/2009 7/1/2009	Baghning Yalue 369133.8 1064347.66 222659.88 70689.37 704229.94 210243.97 377666.55 31157529.8 97359.06 500047.69 8611929.24 468214.27 45860.46 26500.04 155985.377 1658717.57	Endrg Reserve 276850.35 691825 167144.86 53017.05 561922.47 157683 276959.95 846449.86 66151.3 116833.99 350033.44 5864814.03 3043413.29 29609.27 167783.38 101310.34 1035521.12	12 12 12 12 12 1 1 3 3 3 4 6 7 7 7	2008 2008 2008 2008 2008 2008 2008 2009 2009	193 A1 200812 200812 200812 200812 200812 200812 200901 200901 200903 200903 200903 200906 200906 200906 200907 200907	(369,134) (1,064,348) (222,660) (70,689) (749,330) (210,244) (377,686) (1,157,530) (16,596) (500,048) (8,611,923) (4,582,174) (4,582,174) (159,964) (1,559,718)

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	1	1,658,718	1164249.069	12/1/2012 0:0
	1	144,9 7 1	101754.5224	12/1/2012 0:0
	1	418,456	379915.0355	12/1/2012 0:0
	1	17,596	15975.52695	12/1/2012 0:0
	1	1,269,979	394791.9009	12/1/2012 0:0
	1	1,953,578	1626840.927	12/1/2012 0:0
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	1	114,033	103530.2336	12/1/2012 0:0
	1	97,359	68336.05688	12/1/2012 0:0
	1	2,300,758	715225.1898	12/1/2012 0:0
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	1	116,292	81625.25034	12/1/2012 0:0
	1	106,764	74937.35007	12/1/2012 0:0
	1	57,655	26969.62333	12/1/2012 0:0
1	1	286,030	88916.63488	12/1/2012 0:0
	1	80,759	37777.19604	12/1/2012 0:0
	1 -	121,489	85273.04472	12/1/2012 0:0
	1	159,964	112278.1079	12/1/2012 0:0
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	1	319,561	149483.7011	12/1/2012 0:0

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1	87,569	27222.09765	12/1/2012 0:00
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2	597,381	185704.8661	12/1/2012 0:00
13	33,632	15732.14423	12/1/2012 0:00
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0	231,587	29333.25921	12/1/2012 0:00
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9	609,939	77255.92857	12/1/2012 0:00
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0	71,357	9038.247861	12/1/2012 0:00
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2	39,166	18320.84925	12/1/2012 0:00
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4	177,238	55097.08021	12/1/2012 0:00
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13	98,436	30600.31434	12/1/2012 0:00
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1	172,256	21818.27402	12/1/2012 0:00
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11	248,556	77267.24841	12/1/2012 0:00
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1	222,339	69117.34707	12/1/2012 0:00
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427,393	54134.33502	12/1/2012 0:00
14,0 7 5	1782.709104	12/1/2012 0:00
1,622,126	202672.9507	12/1/2012 0:00
31,345	1326.910332	12/1/2012 0:00
35,625	1508.0931 7 5	12/1/2012 0:00
121,253	5132.925188	12/1/2012 0:00
786,747	33304.92017	12/1/2012 0:00
43,969	1861.314631	12/1/2012 0:00
4,911,289	207906.8567	12/1/2012 0:00
(137,072)	-5802.601952	12/1/2012 0:00
7,070,267	299301.6485	12/1/2012 0:00
91,020	3853.091069	12/1/2012 0:00
98,715	4178.857821	12/1/2012 0:00
695,082	29424.51706	12/1/2012 0:00
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1,901	80.48920812	12/1/2012 0:00
853,150	36115.92034	12/1/2012 0:00
13,334	564.460755	12/1/2012 0:00
14,272	604.1571539	12/1/2012 0:00
6,869	290.7747572	12/1/2012 0:00
169,737	7185.386871	12/1/2012 0:00
31,344	1326.867999	12/1/2012 0:00
63,827	27 01.943758	12/1/2012 0:00
65,025	2752.652095	12/1/2012 0:00
500,048	350982.0285	12/1/2012 0:00
166,906	117150.6706	12/1/2012 0:00
132,969	41335.31315	12/1/2012 0:00
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377,686	265096.9576	12/1/2012 0:00
191,089	89386.98475	12/1/2012 0:00
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1,157,530	812466.8214	12/1/2012 0:00
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377,024	47754.58281	12/1/2012 0:00
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342,716	43409.04445	12/1/2012 0:00
7,214	913.7382252	12/1/2012 0:00
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310,947	39385.12952	12/1/2012 0:00
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1	26,500	18600.30149	12/1/2012 0:00
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1	70,689		12/1/2012 0:00
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1	51,009	6460.942421	12/1/2012 0:00
1	369,134	307395.9542	12/1/2012 0:00

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Tampa Electric	TEC Electric	General Offices	Central Operations - Of
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
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Tampa Electric	TEC Electric	General Offices	Data Center - Ybor

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Tampa Electric	TEC Electric
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Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
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Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Data Center - Ybor
Tampa Electric	TEC Electric	General Offices	Eastern Operations - Of
Tampa Electric	TEC Electric	General Offices	Eastern Operations - Of
Tampa Electric	TEC Electric	General Offices	Energy Control Center -
Tampa Electric	TEC Electric	General Offices	TECO Plaza - Office
Tampa Electric	TEC Electric	General Offices	TECO Plaza - Office
Tampa Electric	TEC Electric	General Offices	TECO Plaza - Office
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Tampa Electric	TEC Electric	Non-Utility Property	Non-Utility Property
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Tampa Electric **TEC Electric**

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utility_acco	unt_id property_unit		description
	130300 Amortizable Equipment		Software
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	130300 Amortizable Equipment	196579	Software
	130300 Amortizable Equipment	192966	Software
	130300 Amortizable General Pla	27001472	INSTANTANEOUS RI
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130300 Amortizable General Pla 130300 Non-unitized: 130300 Non-unitized:

27809757 M/S File Migration 26577722 2010 BUDGET ACCT: * 24828683 ENTERPRISE GIS 26008726 PSA est \$195,000 Purc 27091112 **See J0257-2010 ***** 24828757 Desktop Application Op 25805100 Finish installing SW for 24014690 SERVICE CTR CATAL(26880911 2010 BUDGET ACCT; 27254512 IMPLEMENT DATA DE 25890091 David Claridge x40262 25085341 VERINT MONITORING 27091729 interface program-creat 25752017 Requested by Sharon C 27583768 ** ERP project HW - PS 26881130 Requested by Beth You 27347035 Total PSA \$130,286. Se 28398775 2011 IT Capital project · 27091433 Tampa Electric & Peopl 27780606 2011 IT Acct 27091610 See K2557-2009 & K25 36727777 NONE 24745405 ENTERPRISE GIS 26425775 Requested by Beth You 25085126 IVR UPGRADE 24543852 EXCHANGE - MESSAC 26008388 Requested by Sharon C 24828703 Locate Tckt Reduction \$ 25484543 Enoserv Powerbase Re 27534098 Tampa Electric & Peopl 27018394 OMS UPGRADE - NAM 27534035 Tampa Electric & Peopl 27254899 Total PSA Est \$220,000 27091109 Business Unit specific n 27533968 Requested by Angle Let 24013534 POWERLINE POLEFO 27780704 IT Project 26008259 PSA est \$195,000 Purc 27091216 Tampa Electric & Peopl 27534132 Residential Revenue 16 27780660 LABORATORY INFORI 27445110 Microsoft Enterprise Ag 27780707 D Claridge/no retiremer 27346925 Requested by Sharon C 27347067 Total Estimate : \$130,28 36727747 ESX & Virtual Host Add 27652879 Quadrant AVL Fleet Ma 36009924 Phase 1 - The scope of 25412384 The purpose of this effo 25483607 OPENED FOR 2009 BL 24013636 LAP TOP SECURITY, E 25484120 Enoserv Powerbase Re

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WO Description	Func Class Work Order T	Asset Location A	FUDC Status
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ERP Project - SW - Financials	Electric Intangil WO-ES-PP-GeGeneral Offices	Data Center - Y0	Standard Clos
ERP Project - SW - HR Guatemala	Electric Intangil WO-ES-PP-Ge General Offices	Data Center - Y0	Standard Clos
PowerPlant 10.3 Regulatory System	Electric Intangil WO-CS-PP-Ge General Offices	TECO Plaza - (0	Standard Clos
SAP ERP Access Control	Electric Intangil WO-CS-PP-Ge General Offices	TECO Plaza - (0	Standard Close
Virtual Hold-TEC Only Software	Electric Intangil WO-CS-PP-GeGeneral Offices	Data Center - Y0	Standard Clos
Agency Portal - Shared Software	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
Firewall Upgrade	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
Mobile Device Mgt SW	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
Service One Upgrade SW	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
PowerPlant Property tax system	Electric Intangil WO-CS-PP-Ge General Offices	TECO Plaza - (0	Standard Clos
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BizTalk Upgrade SW	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
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TEC IVR Replacement Project SW	Electric Intangil WO-CS-PP-Ge General Offices	Data Center - Y0	Standard Clos
PowerPlant & PowerTax Projects	Electric Intangil FP-CS-Genera General Offices	TECO Plaza - (0	Standard Clos
Full DOD Replacement	Electric Intangil WO-ED-WP-G General Offices	Energy Control 0	Standard Clos
lourly GenMan Enhancement	Electric Intangil WO-ED-WP-G General Offices	Data Center - Y0	Standard Clos
Avenue Rplcmnt w Dynamics CRM	Electric Intangil WO-ED-WP-G General Offices	Data Center - Y0	Standard Clos
GIS Enhancements	Electric Intangil FP-ED-Genera General Offices	Data Center - Y0	Standard Clos
NERC Patching & Antivirus	Electric Intangil WO-ED-PP-Ge General Offices	Data Center - Y0	Standard Clos
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ETRM Rplcmnt - Phase 1-Power/Gas	Electric Genera FP-CS-Genera General Offices	Data Center - Y0	Standard Clos
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BizTalk Upgrd	Electric Genera FP-CS-Genera General Offices	Data Center - Y0	Standard Clos
Open Text Capital Project	Electric Genera FP-CS-Genera General Offices	TECO Plaza - (0	Standard Clos
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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 128 PAGE 29 OF 32 FILED: JUNE 24, 2013

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 128 PAGE 30 OF 32 FILED: JUNE 24, 2013

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WO Description	Func Class Work Order Type Major Location	Asset Location AFUD	Status	Est in Service Date	In Service Date	Project Linkson	sa idet in sem by Ma	OLA BY ASS	er non 69.WO
COMPUTER & PERIPHERAL EQUIP.	Electric Intangible Pla WO-CS-PP-General- General Offices	Data Center - Ybor 0	Standard Close	6/30/2011	1/0/1900	0.000	201105 IN/A	ESIA -	2803.00 Mis
Gen Ops Interface	Electric Intangible Pla WO-CS-WP-General General Offices	Data Center - Ybor 0	Standard Close	6/15/2012	1/0/1900		YOPOS ANA		KIEKNEEJ LIE
Preference Page	Electric Intangible PlaWO-CS-PP-General- General Offices	Data Center - Ybor 0	Standard Close	6/30/2012	1/0/1900	02-1	HULLOD CANAL	E ALLA	Elektronthic
SAP ERP Access Control	Electric Intancible PlaWO-CS-PP-General- General Offices	TECO Plaza - Office 0	Standard Close	7/15/2012	7/15/2012	J. Same Street	CAURADI LANKA-	ic laters.	SUSSUIDING
ERP Project - SW - HR Guatemala	Electric Intangible PlaWO-ES-PP-General- General Offices	Dala Center - Ybor 0	Standard Close	7/31/2012	7/31/2012	essionano	with the	GNUA -	Solution Mile
ERP Project - SW - Financials	Etectric Intangible PlaWO-ES-PP-General- General Offices	Dale Center - Ybor 0	Standard Close	7/31/2012	7/31/2012	CESSISSON/2111	ZOROV SUM	- 1,8265	SURROUNDIE
ERP Project - SW - Supply Chain	Electric Intangible Pla WO-ES-PP-General- General Offices	Data Center - Ybor 0	Standard Close	7/31/2012	7/31/2012	SS Suidelit	ENDER ALLA	ANA .	SOKROOM IL
Field Credit OII Cycle Proj	Electric Intangible Pla WO-ED-WP-General Meters	Meter Department 0	Standard Close	8/15/2012	1/0/1900	0	- addies with	- alla	SUKRUMALE
Full DOD Replacement	Electric Inlangible Pla WO-ED-WP-General General Offices	Energy Control Cente 0	Standard Close	9/15/2012	1/0/1900	0	SOFOR ALLA	talla!	kine konstantin
Cascade to Workman Conversion	Electric Inlangible PlaWO-ED-WP-General General Offices	Central Operations - 10	Standard Close	9/15/2012	1/0/1900	U. State of the second	STATION CONTRACTOR	URIES	SDENDOMAL
Virtual Hold	Electric Intangible PlaWO-CS-WP-General General Offices	Date Center - Ybor 0	Standard Close	9/15/2012	1/0/1900	$0 \le \infty \le \infty$	CORD SNA	FAIR	 BOBLODIMIS
Agency Portal - Shared Software	Electric Inlangible PlaWO-CS-PP-Genaral General Ollices	Dala Center - Ybor 0	Standard Close	9/30/2012	1/0/1900	0	Salend Galler	tasilis -	-REFUELD
Avenue Aplomnt w Dynamics CAM	Electric Inlangible PI: WO-ED-WP-General General Offices	Dala Center - Ybor 0	Standard Close	12/31/2012	1/0/1900	Welt Carlo and State	EJERE CHA	S tunted -	step (of phale
Hourly GenMan Enhancement	Electric Intangible PlaWO-ED-WP-Gensral General Offices	Dala Center - Ybor 0	Slandard Close	12/15/2012	1/1/2013		20K0U + MAA	Jalla	RICERCIAL
Mobile Device Mgt SW	Electric Intangible PlaWO-CS-PP-General- Genaral Offices	Dala Center - Ybor 0	Slandard Close	1/31/2013	1/0/1900	Construction of the second second	. HOROL LINA	ESTA	<u>ki ki ob</u> kuli ki ki obkuli
Service One Upgrade SW	Electric Intangible Pla WO-CS-PP-General- General Offices	Dala Center - Ybor 0	Slandard Close	1/31/2013	1/0/1900	U	- POROF INAS	A HALL	
Finawall Upgrade	Electric Intengible PlaWO-CS-PP-General-General Offices	Data Center - Ybor 0	Standard Close	2/28/2013	1/0/1900	GSS Sonward		Gax.GY	SUSSIONLIE
NERC Patching & Antivirus	Electric Inlangible PlaWO-ED-PP-General- General Offices	Data Center - Ybor 0	Standard Close	3/15/2013	1/0/1900	0	Enterity - 1917	- Alla	40300 Mit 891102(Co)
Open Text Capilal Project	Electric General Plan FP-CS General Plant General Offices	TECO Plaza - Office 0	Standard Close	3/30/2013	1/0/1900	ull'ar	EUROS FRITA	- KINAN-	
PowarPlant Properly lax system	Electric Inlangible PI: WO-CS-PP-Oeneral- General Olfices	TECO Plaza - Office 0	Standard Close	4/30/2013	1/0/1900	$ \mathbf{P}_{\mathbf{q}} $	STAR EDIALDE	talla	AUKAUU III
PowerPlant 10.3 Regulatory System	Elechic Inlangible PlaWO-CS-PP-General-General Offices	TECO Plaza - Office 0	Standard Close	5/31/2013	1/0/1900		ZOIKUS SIMA	t Aller	CORPORT
BizTalk Upgrade SW	Electric Intangible PlaWO-CS-PP-General-General Offices	Dala Center - Ybor 0	Standard Close	5/31/2013	1/0/1900	GES SUMMER.	zukus silla	e en la la	
PSTEW Replacement	Electric General Plan FP-ED-General Plant General Offices	Dala Center - Voor 0	Standard Close	6/29/2013	1/0/1900		- POROD UNAS-	- UNIA	6915024C61 303200 Mil
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Preference Page - Software	Electric Intangible Pla FP-ED-Distribution-E: General Offices	Data Center - Ybor 0	Standard Close	6/30/2013	1/0/1900	0	- CORSA CINIA	talls	8910200 8910200
BizTalk Upgrd	Electric General Plan FP-CS-General Plant General Ollices	Data Centsr - Ybor 0	Slandard Close	6/30/2013	1/0/1900	CESSIER R. RESIL	GEF SOLEDS SINS	- UNAS	
Online Procedure & Testing System	Electric General Plan FP-CS-General Plant General Offices	Dala Cenler - Ybor 0	Standard Close	6/30/2013	1/0/1900		AllAL GUARS	<u>Cullar</u>	ાઝાસાય
BW HANA Landscape- SW	Electric Inlangible PlaWO-CS-PP-General-General Offices	Dala Center - Ybor 0	Standard Close	10/15/2013	1/0/1900		EGGIU MAN	Lillar	CINE OF MILE OF MORE AN
Server S/W Ugrds-VMware Licenses	Electric General Plan FP-CS-General Plant General Offices	Dala Center - Ybor 0	Slandard Close	11/30/2013	1/0/1900	na ua h	TORIAL ANA TORIAL INA	1.6//3	391102(00)
GIS Enhancements	Electric Intangible Pla FP-ED-General Plant General Offices	Dala Center - Ybor 0	Slandard Close	12/31/2013	1/0/1900	With the second second	201012 10/4		303000MIE
Virtual Hold-TEC Only Software	Electric Intangible PlaWO·CS-PP-General- General Offices	Data Center - Ybor 0	Standard Close	12/31/2013	1/0/1900	U	EDDING INLY	N/A NA	- SURIDUARI
TEC IVR Replacement Project SW	Electric Intangible PlaWO-CS-PP-General- General Offices	Data Center - Voor 0	Standard Close	12/31/2013	1/0/1900 1/0/1900	OSSISSINATO:		EN/A	\$ 391:02(20)
ETRM Rplcmnt - Phase 1-Power/Gas	Electric General Plan FP-CS General Plant General Offices	Data Center - Ybor 0	Standard Close	12/31/2013		NIA.	201512 LALS	+ AltA	391(02(65)
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ServiceOne - Implement Service Requ	Electric General Plan FP -CS-General Plant General Olfices	Dala Center - Ybor 0	Standard Close	12/31/2013	1/0/1900 1/0/1900		YOLGO INA	ENVA-	391102(05)
Internet Explorer	Electric General Plan FP-CS General Plant General Offices	Dala Center - Ybor 0	Standard Close	6/30/2015	1/0/1900		40,605 44/45	CANA -	1.391102.60
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TEC Combine deposit/electric bills	Electric General Plan FP-CS-General Plant General Offices	Dala Cenlet - Ybor 0	Standard Close	12/31/2015	1/0/1900			TALAS	491102100
TEC Program billing (EP & ZC) CIS	Electric General Plan FP-CS-General Plant General Otiloes	Dala Center - Ybor 0	Standard Close	12/31/2015	1/0/1900	111/11/17	1201605 MIN/AN	- HALAS	SS102(E2)
OMS/CAD Upgrade & MDM Integration	Electric General Plan FP-ED-General Plant General Offices	Data Center - Ybor 0	Slandard Close	6/29/2016	1/0/1900			Carlos -	391.02.66
Telephony/System Integration	Electric General Plan FP-CS-General Plant General Offices	Data Center - Ybor 0	Standard Close	6/30/2016	1/0/1900		201605 AN/A -	LINIA	303:00 MI
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Combo Telephony & Systm Integration	Electric General Plan FP-CS-General Plant General Offices	Data Center - Ybor 0	Standard Close	12/31/2016	1/0/1900	MAN SHALL AND	ZOIGHANINA	Litte	39110210-01
TEC Bud9et Billing Flat Amount	Electric General Plan FP-CS General Plant General Offices	Data Cenler - Ybor 0	Standard Close	12/31/2016	1/0/1900	N/A	6 - KULKUU LINIAS	- TAXA	691102463
EMS Upgrade	Electric General Plan FP-ED-General Plani General Offices	Dala Cenler - Ybor 0 Dala Cenler - Ybor 0	Standard Close	6/29/2017	1/0/1900	N/A	201505 - 11/4	- MA	391102.66
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SAP/Payroll/Time Sheet integration	Elechic General Plan FP-CS-General Plani General Offices	Dala Cenler - Ybor 0 Dala Center - Ybor 0	Standard Close	12/31/2016	1/0/1900	NA STATE	EDIGIEI TINIA		391 02 05
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CS Dashboard for TEC and PGS	Electric General Plan FP-CS-General Plant General Offices		Standard Close Standard Close	6/30/2014	1/0/1900	1918	- ANAL- INVA	A MAN	KISH (02000)
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PowerPlant & PowerTax Projects	Electric Intangible PI& FP-CS-General Plant General Offices		Standard Close	12/31/2014	1/0/1900	Ultra a	20110 1110	- HILL	111112 CO
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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI OPC'S NINTH SET OF INTERROGATORIES INTERROGATORY NO. 130 PAGE 1 OF 1 FILED: JUNE 24, 2013

- **130.** Software. In response to OPC Interrogatory No. 23 the Company states that it "believes" the 5-year amortization it uses for software "is still representative of the life of general use software".
 - a. Regarding the 5-year amortization period, please identify each separate analyses performed since 1999 to test the continued reasonableness of the 5-year amortization period for all types of software system including, but not limited, to general use software, billing system software, customer information system software, etc.
 - b. Specifically identify what the Company considered as "general use software" in its initial response.
 - c. If the Company has not performed any detailed analyses to determine the continued reasonableness of its 5-year assume amortization period, fully explain and justify why no analysis was done.
- A. a. See Tampa Electric's response to OPC's Third Set of Interrogatories, No. 22. As stated in that response "Tampa Electric does not maintain records that identify each separate software system removed from service (*i.e.*, physically removed) for the past 10 years." No analyses have been done to support the 5-year amortization period. Instead the judgment and experience of the Information Technology department was used to validate to continue using the 5-year amortization period. For our new. ERP system, a 10-year amortization was adopted.
 - b. See attachment to Interrogatory No. 128. The attachment lists the types of software considered as "general use software".
 - c. See response to a. above.

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UNITED STATES OF AMERICA FEDERAL ENERGY REGULATORY COMMISSION

18 CFR Part 101

[Docket No. RM99-7-000; Order No.618]

Depreciation Accounting

(Issued July 27, 2000)

AGENCY: Federal Energy Regulatory Commission.

ACTION: Final Rule.

<u>SUMMARY</u>: The Federal Energy Regulatory Commission (Commission) is amending the General Instructions of 18 CFR Part 101 to establish, for those public utilities and licensees that are subject to Part 101, standards for determining depreciation for accounting purposes. The Commission also explains how it intends to monitor depreciation practices. This action is necessary in order to fulfill the Commission's statutory obligation to ensure that electric utilities charge proper amounts of depreciation to expense in each financial reporting period. The effect of this action will be to ensure that utilities allocate in a systematic and rational manner the cost of utility property to the periods during which the property is used in utility operations.

DATES: This rule will be effective [insert date that is 60 days after publication in the FEDERAL REGISTER]

000731.0014.1

D. Issuances from inventory from inventory included in Account 158.1 and Account 158.2 shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances not used in the current year shall be transferred to the vintage for the immediately following year.

E. Account 158.1 shall be credited and Account 509, Allowances, debited so that the cost of the allowances to be remitted for the year is charged to expense monthly based on each month's emissions. This may, In certain circumstances, require allocation of the cost of an allowance between months on a fractional basis.

F. In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed and charge Account 158.1 with the estimated cost. This estimated cost of future allowance acquisitions shall be credited to Account 158.1 and charged to Account 509 in the same accounting period as the related charge to Account 158.1. Should the actual cost of these allowances differ from the estimated cost, the differences shall be recognized in the then-current period's inventory issuance cost.

G. Any penalties assessed by the Environmental Protection Agency for the emission of excess pollutants shall be charged to Account 426.3, Penalties,

H. Gains on dispositions of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. First, if there is uncertainty as to the regulatory treatment, the gain shall be deferred in Account 254, Other Regulatory Liabilities, pending resolution of the uncertainty. Second, if there is certainty as to the existence of a regulatory liability, the gain will be credited to Account 254, with subsequent recognition in income when reductions in charges to customers occur or the liability is otherwise satisfied. Third, all other gains will be credited to Account 411.8, Gains from Disposition of Allowances. Losses on disposition of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. Losses that qualify as regulatory assets shall be charged directly to Account 182.3, Other Regulatory Assets. All other losses shall be charged to Account 411.9, Losses from Disposition of Allowances. (See Definition No. 30.) Gains or losses on disposition of allowances held for speculative purposes shall be recognized in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate.

22. Depreciation Accounting.

A. Method. Utilities must use a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property over the service life of the property.

B. Service lives. Estimated useful service lives of depreciable property must be supported by engineering, economic, or other depreciation studies.

C. Rate. Utilities must use percentege rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service lives of the depreciable property comprising the composite group.

23. Accounting for other comprehensive income.

A. Utilities shall record items of other comprehensive income in account 219, Accumulated other comprehensive income. Amounts included in this account shall be maintained by each category of other comprehensive income. Examples of categories of other comprehensive income include, foreign currency items, minimum pension liability adjustments, unrealized gains and losses on available-for-sale type securities and cash flow hedge amounts. Supporting records shall be maintained for account 219 so that the company can readily identify the cumulative amount of other comprehensive income for each item included in this account.

B. When an item of other comprehensive income enters into the determination of net income in the current or subsequent periods, a reclassification adjustment shall be recorded in account 219 to avoid double counting of that amount.

C. When it is probable that an Item of other comprehensive income will be included in the development of cost-of-service rates in subsequent periods, that amount of unrealized losses or gains will be recorded in Accounts 182.3 or 254 as appropriate.

24. Accounting for derivative instruments and hedging activities.

A. Utilities shall recognize derivative instruments as either assets or liabilities in the financial statements and measure those instruments at fair value, except those falling within recognized exceptions. Normal purchases or sales are contracts that provide for the purchase or sale of goods that will be deliverad in quantities expected to be used or sold by the utility over a reasonable period in the normal course of business. A derivative instrument is a financial instrument or other contract with all of the following characteristics:

(1) It has one or more underlyings and a notional amount or payment provision. Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required.

(2) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

(3) Its terms require or permit net settlement, can readily be settled net by a means outside the contract, or provides for delivery of an asset that puts the recipient in a position not substantially different from net settlement.

B. The accounting for the changes in the fair value of derivative instruments depends upon its intended use and designation. Changes in the fair value of derivative instruments not designated as fair value or cash flow hedges shall be recorded in account 175, derivative instrument assets, or account 244,

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PARCID PARCID Parcel is derived into all owner for open production of and all owner for open production of all owner for open productin owner for open productin owner for open productin ow	SCHEDULE	8-7		Р	LANT BALANCES BY AG	COUNT AND SUB-ACC	COUNT			Page 10 of 30
Base specifie depresident mit is pracipled. (higdes AnortzakonRecevery dedide sarcers). XX. Projectar Test Yee Friedd 1201/2014 COUMMAY Coulspan="2">Second 201/2014 Coulspan="2">Second 201/2014 COUMMAY Coulspan="2">Second 201/2014 Coulspan="2">Second 201/2014 Coulspan="2">Second 201/2014 Coulspan="2">Coulse in 00/201 Coulse in 00/201 Coulse in 00/201 Second 201/2014 S	,		COMMISSION						Type of data shown:	
DOCKET No. 19304-E1 (P)					•				XX Projected Test Year En Projected Prior Year En	ded 12/31/2013
Account Depredation Tile Piert Period (%) Piert Period Big. of Vear Total Piert Period Period Relation Piert Period	DOCKET No	o. 130040-EI			(Dollars in 000's)					
Line Sub-account Number Sub-account The Sub-account (y) Pane Basiner Plent Added Plent Plent Relind Plent out Transfers Basiners End of Year 13 Month Average 2 NDN-DEPRECIABLE PROPENTY 00 5,582 - - 5,582 5,583 3 3003 LMD-STEAM PRODUCTION 00 5,582 - - 5,582 5,583 4 3000 LMD-GTEAR PRODUCTION 00 13,586 - - 113,388 15,368 5 350,00 LMD-GTEAR PRODUCTION 00 3,287 - - 13,388 15,369 6 300,00 LMD-GTEAR PRODUCTION 00 3,287 - - 13,387 3,327 380,00 LMD-GTEAR PORT 10,0 16,603 - - 14,459 42,223 12 303,03 SOFTMARE-MONT FOR 10,0 16,603 - - 14,459 42,223 13 30,202 SOFTMARE-MONT FOR 10,0 16,603			• •	-				(7)		(9)
No. Number Tille (r) Beg. of Year Added Reined unitaneten. End of Year Average 1 NON-DEPRECIABLE FRODETTY 0 5.982 - - - 5.982 5.982 3 3079 LAND-OTHER PRODUCTION 0.0 15.989 - - - 15.959 15.959 3 30500 LAND-OTHER PRODUCTION 0.0 15.989 - - - 15.939 15.959 15.959 15.959 15.959 15.959 15.959 15.959 15.959 15.959 15.977 2.977 36.977 3.977	Line	Sub-account	Sub-account		Balance	Plant	Plant	Adjustments	Balance	13-Month
2 NON-DEPREVABLE FROPERTY 0 5.982 - - - 5.952 3 3375 LAND-OTRER PRODUCTION 0.0 19.989 - - 19.989 19.989 3 350.00 LAND-OTRER PRODUCTION 0.0 19.989 - - 15.982 19.989 3 350.00 LAND-OTRER PRODUCTION 0.0 15.982 - - 15.982 19.972 3 300.00 LAND-OTRER PRODUCTION 0.0 32.977 - - 3.977 3.977 3 TOTAL NON-DEPRECIABLE 3.977 - - 5.337 3.377 3 TOTAL NON-DEPRECIABLE 3.977 - - 1.927 3.377 3 SOFTWARE - ANORT - DYR 20.0 51.205 10.424 (20.171) - 41.659 42.253 13 303.01 SOFTWARE - ANORT - DYR 10.0 16.603 - - 2.005 2.00 14 302 SOFTWARE - ANORT	No.	Number	Title	(%)	Beg. of Year	Added	Relired	-	End of Year	
3 30% LAND-STEAM RODUCTION 0.0 5.982 - - 5.982 5.982 4 30% LAND-TRANSMISSION 0.0 19.969 - - 19.969 15.383 5 350.00 LAND-TRANSMISSION 0.0 8.772 - - 3.772 8.77 7 38.00 LAND-DISTINGUENERAL 0.0 8.772 - - 3.877 3.877 7 38.00 LAND-DISTINGUENERAL 0.0 51.205 - - 3.807 3.807 9 TOTAL NON-DISTINCTOR 0.0 51.205 10.424 (20.171) - 41.459 42.263 13 303.01 SOFTWARE - MORT TOYR 1.0 10.6633 - - 16.603 16.603 14 303.02 ASET PETREMENT COST - ANORT 1.8 2.805 - - 2.005 2.805 15 TOTAL INTARGIBLES	1									
4 300 LAND-OTHER PRODUCTION 0.0 19,969 - - 19,969 19,969 5 350.00 LAND-OTHER PRODUCTION 0.0 15,383 - - 15,385 15,385 6 300.00 LAND-OSTRIBUTON 0.0 3,772 - - 3,772 3,377 7 380.00 LAND-CENTRAL NON-DERRECIALE 0.0 3,387 - - 3,237 3,337 7 380.00 SprivARE -MORT-SYR 20.0 51,205 10,424 (20,177) - 41,458 42,283 12 300.00 SprivARE -MORT-SYR 20.0 16,603 - - - 16,603 16,603 13 303.01 SprivARE -MORT-SYR 20.0 16,603 - - - 2,405 2,005 2,005 15 TOTAL ELECTRIC PLANI IN SERVICE 0.042,512 395,101 (112,599) - 7,215,094 7,060,053 16 ACOUSTION ADJUSTNENTS - - - - - - - - - - <td< td=""><td>2</td><td></td><td>NON-DEPRECIABLE PROPERTY</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	2		NON-DEPRECIABLE PROPERTY							
S 350.00 LMD-TRANSIGN 0.0 15,383 - - 15,383 15,383 7 330.00 LMD-DISTRIBUTION 0.0 0,772 - - 0,772 5,772 7 330.00 LMD-DISTRIBUTION 0.0 0,772 - - 3,772 5,378 7 330.00 LMD-DERRECIABLE 53,397 - - 3,237 5,337 8 TOTAL NONDERRECIABLE 53,397 - - - 53,397 12 303.00 SOFTWARE - MORT - BYR 20.0 51,205 10,424 (20,171) - 41,453 42,283 13 303.01 SOFTWARE - MORT - BYR 20.0 51,205 10,424 (20,171) - 41,453 42,283 13 303.01 SOFTWARE - MORT - BYR 10.0 16,693 - - - 2,405 14 303.01 SOFTWARE - MORT - BYR 20.0 5,67 - - - - -	3	310's	LAND-STEAM PRODUCTION	0.0	5,982	-	-	-	5,982	5,982
6 300.00 LANDOSTREUTON 0.0 3.772 - - - 6.772 5.772 7 336.00 LANDOSTREAL 0.0 3.267 - - 3.267 3.267 7 305.00 NTANSIBLES - - 3.267 - - 5.357 12 305.00 SOFTWARE - AMORT - DYR 20.0 51.205 10.424 (20.171) - 41.458 42.263 13 303.01 SOFTWARE - AMORT - DYR 10.0 16.603 - - 2.265 2.665 14 303.02 SOFTWARE - AMORT - DYR 10.0 16.603 - - 2.265 2.665 15 TOTAL ELECTRIC PLANTIN NONT 1.6 2.405 2.605 - - 2.605 2.665 16 TOTAL ELECTRIC PLANTIN SERVICE 6.942.592 385.101 (112.599) - 7.215.094 7.060.653 17 - - - - - - - - - - - - - - - -	4	340's	LAND-OTHER PRODUCTION	0.0	19,969	-	-	-	19,969	19,969
389.00 LAND-GENERAL 0.0 3,287 - - 3,287 5,387 1 TOTAL, NONDERRECIABLE 53,897 - - - 53,897 53,397 1 INTANGIBLES 53,897 - - - 53,897 - - - 53,897 53,397 12 303.01 SOFTWARE -AMORT - SYR 20.0 51,205 10,424 (20,171) - 41,458 42,653 13 303.02 SOFTWARE -AMORT - SYR 20.0 51,205 - - - 16,603 14 303.02 SOFTWARE -AMORT 1,5 2,805 - - - 2,805 2,805 15 TOTAL INTANOBLES 70,013 10,424 (20,171) - 00,066 6,671 16 ACQUISITION ADJUSTIMENT S 70,013 10,424 (21,171) - - - - - - - - - - - - - - <td>5</td> <td>350.00</td> <td>LAND-TRANSMISSION</td> <td>0,0</td> <td>15,388</td> <td>-</td> <td>-</td> <td>-</td> <td>15,388</td> <td>15,388</td>	5	350.00	LAND-TRANSMISSION	0,0	15,388	-	-	-	15,388	15,388
TOTAL NON-DEPRECIABLE 53,397 - - 53,397 53,397 INTANGIBLES INTANGIBLES INTANGIBLES - - 53,397 - - 54,263 - - 14,458 42,263 12 303.01 SOFTWARE - AMORT - 10YR 10,0 16,603 - - 16,603 16,603 14 303.02 ASSET RETREMENT COST - AMORT 1.6 2,905 - - - 2,005 2,005 15 TOTAL INTANGIBLES - - - 2,005 6,017 16 TOTAL ELECTRIC PLANTIN SERVICE 5,942,592 385,101 (112,599) - 7,215,094 7,060,063 18 TOTAL ELECTRIC PLANTIN SERVICE 5,942,592 385,101 (112,599) - 7,215,094 7,060,063 22 108,64 ACQUISTION ADJUSTMENT - SERVICE 0.0 957 - - - - - - - - - - - - - -	6	360.00	LAND-DISTRIBUTION	0.0	-	-	-	-	8,772	8,772
8 TOTAL NON-DEPRECIABLE 53,397 - - 53,397 53,397 11 333.00 SoftWARE - AMORT - SYR 20.0 512.05 10.424 (20.171) - 41.458 42.263 13 303.01 SOFTWARE - AMORT - SYR 20.0 512.05 10.424 (20.171) - 41.458 42.263 14 303.02 ASET RETIREMENT COST - AMORT 1.6 2.805 - - 2.805 2.805 15 TOTAL INTANGIBLES - - - 2.805 6.677 16 TOTAL ELECTRIC PLANTEN SERVICE 6.942,592 385,101 (112.599) - 7.215.094 7.060.063 17 - <td>7</td> <td>389.00</td> <td>LAND-GENERAL</td> <td>0.0</td> <td>3.287</td> <td>-</td> <td>-</td> <td>-</td> <td>3,287</td> <td>3,287</td>	7	389.00	LAND-GENERAL	0.0	3.287	-	-	-	3,287	3,287
9 INTANCIBLES 12 303.00 SOFTWARE - MORT - 5YR 20.0 51,205 10.424 (20.171) - 41,455 42,283 14 303.01 SOFTWARE - MORT - 1YR 10.0 15,603 - - 16,603 16,603 14 303.02 ASET RETREMENT COST - AMORT 1.6 2,605 - - 2,005 2,805 15 TOTAL INTANGIBLES - - 2,005 2,805 2,805 16 TOTAL INTANGIBLES - - - 2,005 2,805 17 - 01,424 (20.171) - 60,866 61,871 18 - - - - - 7,215,094 7,060,063 16 ACQUISITION ADJUSTMENTS -<	8		TOTAL NON-DEPRECIABLE		53,397	-	-		53,397	53,397
11 INTANGELES 12 303.00 SQFTMARE - MORT - SYR 20.0 51,205 10,424 (20,171) - 41,653 42,263 14 303.01 SOFTMARE - MORT - SYR 1.0 16,603 - - 2,005 2,005 14 303.02 ASSET RETREMENT COST - AMORT 1.6 2,005 - - 2,005 2,005 15 TOTAL INTANGIBLES 70,613 10,424 (20,171) - 0,086 61,671 16 - - - 2,005 61,671 - - 2,005 61,671 16 - - - - - 2,005 61,671 17 - - - - - - - 61,651 16 - <t< td=""><td>9</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	9									
11 INTANGELES 12 303.00 SQFTMARE - MORT - SYR 20.0 51,205 10,424 (20,171) - 41,653 42,263 14 303.01 SOFTMARE - MORT - SYR 1.0 16,603 - - 2,005 2,005 14 303.02 ASSET RETREMENT COST - AMORT 1.6 2,005 - - 2,005 2,005 15 TOTAL INTANGIBLES 70,613 10,424 (20,171) - 0,086 61,671 16 - - - 2,005 61,671 - - 2,005 61,671 16 - - - - - 2,005 61,671 17 - - - - - - - 61,651 16 - <t< td=""><td>10</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	10									
12 303.00 SOFTWARE - AMORT - SYR 20.0 51,205 10,424 (20.171) - 41,458 42,263 13 303.01 SOFTWARE - AMORT - IUYR 10.0 16,603 - - 16,603 16,603 14 303.02 SOFTWARE - AMORT - IUYR 10.0 16,603 - - 2,805 2,805 2,805 2,805 2,805 - - 2,805 2,805 6,1671 - 2,805 6,1671 - - 2,805 6,1671 - - 2,805 6,1671 - - 2,805 6,1671 - - - 2,805 6,1671 - - - - 2,805 6,1671 -			INTANGIBLES							
14 303.02 ASSET RETIREMENT COST - AMORT 1.6 2,005 - - - 2,005 2,005 15 TOTAL INTANGIBLES 70,613 10.424 (20,171) - 60,866 61,671 16 TOTAL ELECTRIC PLANTIN SERVICE 6.342,592 385,101 (112,599) - 7,215,094 7,060,063 17 ACQUISITION ADJUSTMENTS -		303.00	SOFTWARE - AMORT - 5YR	20.0	51,205	10,424	(20,171)	-	41,458	42,263
15 TOTAL INTANGIBLES 70,813 10.424 (20,171) - 50,865 61,571 16 10 10 6.942,592 385,101 (112,599) - 7.215,094 7.060,063 19 - ACQUISITION ADJUSTMENTS - <td< td=""><td>13</td><td>303.01</td><td>SOFTWARE - AMORT - 10YR</td><td>10.0</td><td>16,603</td><td>-</td><td>-</td><td>-</td><td>16,603</td><td>16,603</td></td<>	13	303.01	SOFTWARE - AMORT - 10YR	10.0	16,603	-	-	-	16,603	16,603
16 TOTAL ELECTRIC PLANTIN SERVICE 6.942,592 385,101 (112,599) - 7,215.094 7.060.063 19 ACQUISITION ADJUSTMENTS 5.942,592 385,101 (112,599) - 7,215.094 7.060.063 20 ACQUISITION ADJUSTMENTS 5.910 -<	14	303.02	ASSET RETIREMENT COST - AMORT	1.6	2,805	-	-	_ *	2,805	2,805
16 TOTAL ELECTRIC PLANTIN SERVICE 6.342,592 385,101 (112,599) - 7,215,094 7,060,063 19 ACQUISITION ADJUSTMENTS -	15		TOTAL INTANGIBLES		70,613	10.424	(20,171)	-	60,866	61,671
18 TOTAL ELECTRIC PLANTIN SERVICE 5.942,592 385,101 (112,599) - 7,215.04 7,060.063 19 -	16									
19 ACQUISITION ADJUSTMENTS 21 ACQUISITION ADJUSTMENT - SEBRING 0.0 - - - - 23 114.01 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - - - 24 114.02 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - - 5,166 6,166 24 114.02 ACQUISITION ADJUSTMENT - FPL 0.0 957 - - 957 957 25 114.03 ACQUISITION ADJUSTMENT - UNION HALL 0.0 342 - - 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 7,465 - - 7,465 7,465 27 TOTAL ACQUISITION ADJUSTMENTS 0.0 - <	17									
20 ACQUISITION ADJUSTMENTS 21 ACQUISITION ADJUSTMENT - SEBRING 0.0 - - - - - - 22 108.04 ACQUISITION ADJUSTMENT - SEBRING 0.0 - - - - - - 23 114.01 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - 6,166 6,166 24 114.02 ACQUISITION ADJUSTMENT - UNION HALL 0.0 957 - - 4342 342 25 114.03 ACQUISITION ADJUSTMENT - UNION HALL 0.0 342 - - - 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 7,465 - - - 7,465 7,465 27 TOTAL ACQUISITION ADJUSTMENTS 0.0 - - - 7,465 7,465 28 TOTAL ACQUISITION ADJUSTMENTS 0.0 - <td< td=""><td>18</td><td></td><td>TOTAL ELECTRIC PLANT IN SERVICE</td><td></td><td>6,942,592</td><td>385,101</td><td>(112,599)</td><td>-</td><td>7,215,094</td><td>7.060.063</td></td<>	18		TOTAL ELECTRIC PLANT IN SERVICE		6,942,592	385,101	(112,599)	-	7,215,094	7.060.063
21 ACQUISITION ADJUSTMENTS 22 108.04 ACQUISITION ADJUSTMENT - SEBRING 0.0 - - - - - 23 114.01 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - - - - - 23 114.01 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - - 957 957 24 114.02 ACQUISITION ADJUSTMENT - FPL 0.0 957 - - 957 957 25 114.03 ACQUISITION ADJUSTMENT - VINION HALL 0.0 342 - - 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 7,465 - - 7.465 7.465 27 TOTAL ACQUISITION ADJUSTMENTS 0.0 - - - 7.465 7.465 28 -	19									
22 108.04 ACQUISITION ADJUS IMENT - SEBRING 0.0 - - - - - 23 114.01 ACQUISITION ADJUS IMENT - OUC 0.0 6,166 - - - 6,166 6,166 24 114.02 ACQUISITION ADJUSIMENT - FPL 0.0 957 - - 957 957 25 114.03 ACQUISITION ADJUSIMENT - UNION HALL 0.0 342 - - 342 342 26 TOTAL ACQUISITION ADJUSIMENTS 7,465 - - 7,465 7,465 7,465 - - 7,465 7,465 27 TOTAL ACQUISITION ADJUSIMENTS 7,465 - - 7,465 7,465 - - 7,465 7,465 28 TOTAL ACQUISITION ADJUSIMENTS 0.0 -	20									
23 114.01 ACQUISITION ADJUSTMENT - OUC 0.0 6,166 - - 6,166 6,166 24 114.02 ACQUISITION ADJUSTMENT - FPL 0.0 957 - - 957 957 25 114.03 ACQUISITION ADJUSTMENT - UNION HALL 0.0 342 - - 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 7,465 - - 7.465 7.465 27 - - 7.465 - - 7.465 7.465 28 -	21		ACQUISITION ADJUSTMENTS							
24 114.02 ACQUISITION ADJUSTMENT - FPL 0.0 957 - - 957 957 25 114.03 ACQUISITION ADJUSTMENT - UNION HALL 0.0 342 - - 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 7,465 - - 7.465 7.465 28 - - - - 7.465 - <td>22</td> <td>108.04</td> <td>ACQUISITION ADJUSTMENT - SEBRING</td> <td>0.0</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
25 114.03 ACQUISITION ADJUSTMENT - UNION HALL 0.0 342 342 342 26 TOTAL ACQUISITION ADJUSTMENTS 0.0 342 7,465 7,465 </td <td>23</td> <td>114.01</td> <td>ACQUISITION ADJUSTMENT - OUC</td> <td>D.D</td> <td>6,166</td> <td>-</td> <td>•</td> <td>-</td> <td>6,166</td> <td>6,166</td>	23	114.01	ACQUISITION ADJUSTMENT - OUC	D.D	6,166	-	•	-	6,166	6,166
26 TOTAL ACQUISITION ADJUSTMENTS 7,465 7,465 7,465 7,465 28	24	114.02	ACQUISITION ADJUSTMENT - FPL	D.0	957	-	-	-	957	957
20 101/21/02/03/06/07/04/06/05/06/06/06/06/06/06/06/06/06/06/06/06/06/	25	114.03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-		-	342	342
28 29 102.00 ELECTRIC PLANT PURCHASED OR SOLD 0.0 - </td <td>26</td> <td></td> <td>TOTAL ACQUISITION ADJUSTMENTS</td> <td></td> <td>7,465</td> <td>-</td> <td>— <u> </u></td> <td>-</td> <td>7.465</td> <td>7,465</td>	26		TOTAL ACQUISITION ADJUSTMENTS		7,465	-	— <u> </u>	-	7.465	7,465
29 102.00 ELECTRIC PLANT PURCHASED OR SOLD 0.0 - <td>27</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	27									
30 31 32 105.01 PROPERTY HELD FOR FUTURE USE 0.0 35.859 35,859 35.859 33 34 35 TOTAL ELECTRIC UTILITY PLANT 6,985,916 385,101 (112,599) - 7.258,418 7.103,387	28									
31 32 105.01 PROPERTY HELD FOR FUTURE USE 0.0 35.859 - - 35.859 35.859 33 - - - - 35.859 - - - 35.859 - - - 36.859 - - - 35.859 - - - 35.859 - - - 35.859 - - - - 35.859 - - - - 35.859 - - - - 35.859 - - - - - - - - 35.859 - <td>29</td> <td>102.00</td> <td>ELECTRIC PLANT PURCHASED OR SOLD</td> <td>0.0</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	2 9	102.00	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
32 105.01 PROPERTY HELD FOR FUTURE USE 0.0 35.859 - - 35.859 33 - - - 35.859 - - 34 - - - 6.985.916 385.101 (112.599) - 7.258.418 7.103.387	30									
33 34 35 TOTAL ELECTRIC UTILITY PLANT <u>6,985,916 385,101 (112,599) - 7,258,418 7,103,387</u>	31									
34 35 TOTAL ELECTRIC UTILITY PLANT <u>6,985,916</u> <u>385,101</u> (112,599) <u>- 7,258,418</u> 7,103,387	32	105.01	PROPERTY HELD FOR FUTURE USE	0.0	35.859	-	-	-	35,859	35,859
35 TOTAL ELECTRIC UTILITY PLANT 6,985,916 385,101 (112,599) - 7,258,418 7,103,387	33					L				
	34									
36	35		TOTAL ELECTRIC UTILITY PLANT		6,985,916	385,101	(112,599)		7,258,418	7,103,387
	36						·			

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40 Totals may be affected due to rounding.

Supporting Schedules: B-8, B-11

Recap Schedules: 8-3, 8-6

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	E B-7 UBLIC SERVICE C TAMPA ELECTRIC		EXPLANATION: Provide the depres	ANT BALANCES BY ACC eciation rate and plant bal clation rate is prescribed.	ances for each account	or sub-account to which		Type of dala shown: Projected Test Year Enc XX Projected Prior Year Enc Historical Prior Year Enc	led 12/31/2013 🕴
DOCKET N	o. 130040-El			(Dollars in 000's)				Wilness: J. S. Chronist	er
Line	(1) Accouni/ Sub-account		(3) Depreciation Rate	(4) Plant Balance	(5) Tolał Plant	(6) Total Plant	(7) Adjustments	(8) Plant Balance	(9) 13-Month
No.	Number	Title	(%)	Beg. of Year	Added	Retired	or Transfers	End of Year	Average
2		NON-DEPRECIABLE PROPERTY							
2 3	310's	LAND-STEAM PRODUCTION	0.0	5,982	_		-	5,982	5,982
4	340's		0.0	19,969	_		-	19,969	19,959
5	350.00	LAND-TRANSMISSION	0.0	15,388	-		-	15,388	15,388
6	360.00	LAND DISTRIBUTION	0.0	8,772	_	_	-	8,772	8,772
7	389.00	LAND-GENERAL	0.0	3,287	+		-	3,287	3,287
В		TOTAL NON-DEPRECIABLE		53,397	-		-	53,397	53,397
9								,-	
10									
11		INTANGIBLES		1.15					
12	303.00	SOFTWARE - AMORT -5YR	20.0	46,339	8,305	(3,439)	-	51,205	47,909
13	303.01	SOFTWARE - AMORT - 10YR	10.0	16,603	-	•	-	16,603	16.603
14	303.02	ASSET RETIREMENT COST - AMORT	1.5	2,805	-	-	-	2,805	2,805
15 15		TOTAL INTANGIBLES		65,747	8,305	(3,439)	-	70,613	67,317
17 1B 19 20		TOTAL ELECTRIC PLANT IN SERVICE		6,647,066	402,346	(106,820)	-	6,942,592	6,794,673
21		ACOUISTION ADJUSTMENTS							
22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-		-	-	-	
23	114.01	ACQUISITION ADJUSTMENT - OUC	0.0	6,166	-	-	-	6,166	6,166
24	114.02	ACQUISITION ADJUSTMENT- FPL	0.0	957	-	-	-	957	957
25	114,03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-	-	-	342	342
26 27		TOTAL ACQUISITION ADJUSTMENTS		7,465	-		-	7,465	7,465
26 29 30	102,00	ELECIRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
30 31 32	105 .01	PROPERTY HELD FOR FUTURE USE	0.0	34,252	1,607		-	35,859	34,746
33 34									
35 35 37 38		TOTAL ELECTRIC UTILITY PLANT		6,688,783	403,954	(106,820)		<u> </u>	6,836,884

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40 Totals may be affected due to rounding. Supporting Schedules: B-8, B-11

Recep Schedules: B-3, B-6

	TAMPA ELECTRIC		EXPLANATION: Provide the depre	ANT BALANCES BY ACC inclation rate and plant bala clation rate is Prescribed. (nces for each account o	r sub-account to which	5).	Type of data shown: Projected Test Year End Projected Prior Year End XX Historical Prior Year End	led 12/31/2013
DOCKETN	o. 130040-El			(Dollars in 000's)				Witness: J. S. Chroniste	ır
	(1) Account/	(2) Account/	(3) Depreciation	(4) Plant	(5) Totai	(6) Total	(7)	(8) Plant	(9)
1.ine	Sub-account	Sub-account	Rate	Balance	Plant	Plant	Adjustments	Belence	13-Monlh
No.	Number	Title	(%)	Beg. of Year	Added	Retired	or Transfers	End of Year	Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,982	-	-	-	5.982	5,90
4	340's	LAND-OTHER PRODUCTION	0.0	19,969	-	-	-	19,969	19,96
5	350.00	LAND-TRANSMISSION	0.0	15,195	(807)	(0)	-	15,368	15,51
6	360.00	LAND-DISTRIBUTION	0.0	9,121	-	-	(349)	8,772	9,04
7	389.00	LAND-GENERAL	0.0	3,287	-	-	-	3,287	3,20
в		TOTAL NON-DEPRECIABLE		54,553	(807)	(0)	(349)	53,397	53,79
9									
10									
11		IN TANGIBLES							
12	303.00	SOFIWARE - AMORT - 5YR	20.0	43,686	3,007	(354)	-	46,339	45,2
13	303.01	SOFTWARE - AMORT - 10YR	10.0	1,621	14,962	-	-	16,603	7,9
14	303.02	ASSET RETIREMENT COST - AMORT	1.6	3,127	N _e	(322)	-	2,805	3,1
15		TOTAL INTANGIBLES		48,435	17,989	(676)	-	65,747	56,2
16									
17		· · · · · ·							
18		TOTAL ELECTRIC PLANT IN SERVICE		6,512,378	252,184	(117,496)	(0)	6,647,066	6,592,6
19									
20									
21		ACQUISITION ADJUSTMENTS							
22	108.04	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	•	-	-
23	114.01	ACQUISITION ADJUSTMENT - OUC	0.0	6,166	•	-	-	6,166	6,1
24	114.02	ACQUISITION ADJUSTMENT - FPL	0.0	957	-	-	-	957 342	9. 3
25	114.03	ACQUISITION ADJUSTMENT - UNION HALL	0.0	342	-	•	-		
26		TOTAL ACQUISITION ADJUSTMENTS		7,465	-	-	-	7,465	7,4
27									
28									
29	102.00	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	•	
30									
31				24.000				24.953	34,2
32	105.01	PROPERTY HELD FOR FUTURE USE	0.0	34,252	0	-	-	31,252	34,2
33								······	
34				6 554 005	252,184	(117,496)	(0)	6.688,783	6,634.3
35		TOTAL ELECTRIC UTILITY PLANT		6,554,095	232,104	(117,490)		0.000,103	0,034.3
35									
37									
38									
39									

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28 28

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Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 94 of 102

		EB-8 UBLIC SERVICE COM : TAMPA ELECTRIC C		EXPLANAT	app	vide the monthly	y plant balance ancas should b	T BALANCES T s for each accour o the ones used i les.	ni or sub-acco	uni to which an lu					P	rojected Test Ye rojected Prior Y	P ear Ended 12/01 ear Ended 12/01 ear Ended 12/01	/2013
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	OOCKETN	o. 130040-El					(D	ollers in COO's)										
Unit Accourt A		Account	Account															
No. Title 12/2013 12/2014 <		Sub-	Sub-	(1)	· ~	(2)	(3)	(4)	(5)	(15)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NUMBERBELABLERPROPERTY S 5.952 8 5.952 8 5.962 5 5.982 5	Line	Account	Account															13-Monih
2 310,00 LAND-PRODUCTION \$ 5, 550,2 \$ 7, 2 5, 772 5, 2307 5, 530,3 7 5, 2307	No.	Number	Trie	12/201	3	1/2014	2/2014	3/2014	4/2014	5/2014	5/2014	7/2014	8/2014	9/2014	10/2014	11/2014	12/2014	Average
3 340.00 UNU-DUTIER PRODUCTON 19.898 19.8	1	NON-DE	EPRECIABLE PROPERTY															
4 350,05 LAKD TRANSMISSION 15,386<	2	310.00 (AND-F	RODUCTION	\$ 5,	982 \$	5,982 \$	5.982 \$	5,982 \$	5,982	5 5,982 \$	5,982 \$	\$ 5,982 \$	5,982	5,982	\$ 5,982 \$	5,982	5.982 5	5,982
5 392.00 LAND DISTREUTION 3.772 8.772	3	340.00 LANO-C	DIHER PRODUCTION	19,	968	19,989	19,969	19,969	19,969	19,969	19,959	12,959	19,969	19,969	19,958	19,969	19.969	19,969
399.00 LAND-GENERAL 3227 3287<	4	350.00 LAND-1	RANSMISSION	15,	366	15,388	15,388	15,366	15,288	15,388	15,388	15,388	15,368	15,388	15,388	15,388	15,388	15,388
Inter Late	5	360.00 LAND-D	DISTRIBUTION	6.	772	8,772	8,772	8,772	8,772	B.772	8.772	B,772	8,772	B,772	8,772	8,772	8,772	8,772
8 TOTAL NON-DEPRECIABLES 5 53,397 <td>5</td> <td>389.00 LAND-0</td> <td>SENERAL</td> <td>3.</td> <td>267</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3.287</td> <td>3.287</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3,287</td> <td>3.287</td>	5	389.00 LAND-0	SENERAL	3.	267	3,287	3,287	3,287	3.287	3.287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3.287
5 5 5 5 5 7 5 7 6 5 7 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 7 45 5 7 45 5 7 45 5 7 45 5 7 5 3 <td>•</td> <td></td>	•																	
10 MISCELLANEOUS NTANGBLES 11 303.00 SOFTWARE 5'N 13 303.01 SOFTWARE 5'N 13 303.01 SOFTWARE 5'N 14 303.02 SOFTWARE 5'N 15 16,603	8	TOTAL	NON-DEPRECIABLE\$	<u>\$ 53</u>	397 \$	53,397 \$	53,397 \$	53,397 \$	53,397	\$ 53,397 \$	53,397	\$ 53,397 \$	53,397 5	53,397	<u>\$ 53,397 \$</u>	53,397 \$	53,397	53,397
11 MISCELLANEOUS NTANGBLES 12 303.00 SOTTWARE SYR 13 303.01 SOTTWARE SYR 14 303.02 ASSET RETIREMENT COSTS 15 16.03 2.005	9																	
12 303.00 SOFTWARE SYR \$ \$ 51.205 \$ 48.649 \$ 51.205 \$ 48.649 \$ 51.205 \$ 47.241 \$ 51.205 \$ 41.728 \$ 38.457 \$ 38.457 \$ 38.457 \$ 38.457 \$ 37.348 \$	10																	
13 303.01 SOFTWARE \$ YR 18.603 18.603 18.603 16.603 <td>11</td> <td>MISCELI</td> <td>LANEOUS INTANGIBLES</td> <td></td>	11	MISCELI	LANEOUS INTANGIBLES															
14 303.02 ASSET REFIREMENT COSTS 2,805	12			\$	205 \$	48,649 \$	47,241 S	47,365 S	46,713 5	38,215 \$	41.128	5 38,457 S	36,972 \$	37.154	5 37,346 \$	37,509 S	i 41,458 \$	42,263
15 16 TOTAL MISCELLANEOUS INTANGIBLES 5 70.813 \$ 66.057 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.773 \$ 66.763 \$ 5.7.623 \$ 60.556 \$ 56.563 \$ 56.563 \$ 56.665 \$ 61.66 \$	13			18,	603	18.603	18,603	18,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603	16,603
16 TOTAL MISCELLANEOUS INTANGRILES 5 70.813 5 66.97 5 66.77 5 66.77 5 66.72 5 7.623 5 60.656 5 56.83 5 56.83 5 56.81 5 56.83 5 56.81 5 56.83 5 56.83 5 56.85 5 56.81 5 56.83 5 56.85 5	14	303.02 ASSET 6	RETIREMENT COSTS	2,	805	2,805	2,805	2,805	2,805	2,805	2,605	2,805	2.805	2,805	2,805	2,805	2,805	2,805
17 16 19 114,01 OUC ACQUISITION ADJ 5 6,166 \$ </td <td></td>																		
16 19 114,01 QUC ACQUISITION ADJ S 6,166 \$ </td <td>18</td> <td>TOTAL</td> <td>AISCELLANEOUS INTANGIBI ES</td> <td><u>5 70</u>,</td> <td>613 \$</td> <td>68,057 S</td> <td>88,649 \$</td> <td>66,773 \$</td> <td>66,122</td> <td>5 57.623 \$</td> <td>60,536 \$</td> <td>\$ 57,865 S</td> <td>56,381 \$</td> <td>56,563</td> <td>56,755 \$</td> <td>56,918 S</td> <td>60,866 \$</td> <td>51,671</td>	18	TOTAL	AISCELLANEOUS INTANGIBI ES	<u>5 70</u> ,	613 \$	68,057 S	88,649 \$	66,773 \$	66,122	5 57.623 \$	60,536 \$	\$ 57,865 S	56,381 \$	56,563	56,755 \$	56,918 S	60,866 \$	51,671
19 14,01 QUC ACQUISITION ADJ S 6,166 S </td <td>17</td> <td></td>	17																	
20 114.02 FPL ACQUISITION ADJ 957 95	16																	
21 114.03 UNION MALL ACQUISITION ADJ 342	19	114.01 QUC AC	DUISITION ADJ	S 6,	166 \$	6,166 S	6,166 \$	6,156 \$	5,166 \$	6,166 \$	6,166 2	\$ 6,166 S	6,165 \$	6,166	6,166 S	6,166 \$	6,166 S	6,166
22 TOTAL DEPRECIABLE PLT BALANCE § 7.465 \$ <	20	114.02 FPL ACC	DISITION ADJ	1	957	957	857	957	957	957	957	857	857	957	957	957	957	957
23 24 105.01 PROPERTY HELD FOR FUILURE USE 35,859	21	114.03 UNION P	ALL ACQUISITION ADJ		342	342	342	342	342	342	342	342	342	342	342	342		÷
24 105.01 PROPERTY HELD FOR FUILINE USE 35,859 35,8	22	TOTAL	DEPRECIABLE PLT BALANCE	<u>\$</u> 7,	465 \$	7,465 \$	7.465 \$	7,465 S	7,455 \$	7,465 \$	7.465 \$	5 7,465 5	7,465	7.455	7.485 5	7,455 \$	7.465 \$	7,465
26 26 27 27 28 29	23																	
26 <u>5 6.985.916 \$ 6.995.575 \$ 7.004.416 \$ 7.049.678 \$ 7.056.613 \$ 7.082.703 \$ 7.110.609 \$ 7.134.233 \$ 7.144.378 \$ 7.158.381 \$ 7.175.089 \$ 7.184.812 \$ 7.258.418 \$ 7.103.387 27 28 29</u>	24	105.01 PROPER	RTY HELD FOR FU11/RE USE	35,	359	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35,859	35.859	35.859	35,859
27 28 29	25																	
28 29	26			\$ 6,985,	916 \$	6,996,575 \$	7,004,416 \$	7,049.678 \$	7.058,613	7,002,703 \$	7,110,609 \$	7,134,239 \$	7,144.378	7,158,381	7,175,089 \$	7,184.812 \$	7.258.418	7,103,387
29	27																	
	25																	
30	29																	
	30																	

Supporting Schedules;

39 Totals may be affected due to rounding.

Recap Schedules: B-7

SCHEDULE B-B	8-8			2	IONTHLY PLANT	MONTHY PLANT BALANCES TEST YEAR - 13 MONTHS	T YEAR - 13 MC	SHING							Pac	Page 20 of 30	
FLORIDA F	PUBLIC SER	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PI	rovide the mont whiled. These h	dy pfant balancas alances etouted he	ANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is amilied. The material and he the most used in connected with monthly downeeding and serve activities	or sub-account I	lo which an indivi Mithy decrecients	blual depreciatio	n rale is tution		F	Type of deta shown: Democrad	tiwit: clari Tare Varie	la shown: Deriverted Taut Vaux Exclori 12/34.0014.		
COMPANY	: TAMPA EL	COMPANY: TAMPA ELECTRIC COMPANY	o đ	ny amortization	any amortization/recovery schedules.	1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -		and uspication		A.			XX Proje	cled Prior Year	XX Projected Prior Year Ended (2231/2013	ĺ	f Ge
													Wine	Witness: J. S. Chronisler	Historical Prior Year Erded 12/3/12/112 Witness: J. S. Chronisler	20	
DOCKET	DOCKET No. 130040-EI				õ	(Dollars in 000's)				{							
	Account	Account	<											÷			
	Sub			2	(6)	(4)	(2)	(9)	E	(8)	(6)	(11)	(11)	(12)	(13)	(14)	
e e	Account Number	t Account Tille	1212012	1/2013	2/2013	3/2013	4/2013 5	5/2013	Rights 7	7/2013	5/2013 2	2/2013 10	11 11	11/2013	12/2013	33-Month Averane	
-		NON-DEPRECIABLE PROPERT				ļ						Į				n	
2	310.00		\$ 2,982 \$	5,982 \$		5,962 \$	5,382 \$	5,982 \$	5,982 5	5,982 \$	5,962 \$	6,982 \$	5,982 \$	5.982 \$	5, 882 \$	5,382	
ы. -	340.00		19,969	19.8 59	19,969	19,960	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	19,969	
**	350.00		15,389	15,3BB	15,388	15,388	15, 288	15,288	15,366 	15,3BB	15,388	15,388	15,388	15,388	15,388	15,388	
ഗധ	369.00	LAND-UISTRIBURION LAND-GENERAL	B,772 3.247	8,772 3.287	B,772 3.287	3.287	B,772 3.287	B.772 3.287	B,772 3.287	5,772	8.772 3.287	B.772 3 287	B,772 3 287	B.772 3.287	3, 7H7	3.787 3.787	
-				10-10					10410		10310				4,514		
80		TOTAL NON-DEPRECIABLES	\$ 53,397 \$	53,387 5	53,397 \$	53,397 \$	53,397 \$	5,397 \$	53.397 S	53,397 \$	5 797 5	5 797 S	53,397 S	53,397 \$	53,397 \$	53,397	
¢5																i	
₽ :																	
= f		MISCELLANEOUS IN ANGINES SAFTWARE E VO	5 AC 121 5	47 EB		47 Dao t	9 YEE		40 4EC C	4 015 AV	41 4111 E		9 JOL 14	47.745 F	2 JUL 2	47 000	
ž č				46 But 2	571'1#	e postat	40'LL 4 9	+r,9r0 a	49,100 0 4c cho		41,434 0 te ens	4, 450 4	41, JOU 3			406,14	
2 2				1 BDF	500'01	200-C		200	2006	Cupiciti	500.01	2002	200.0	200.01	500'0)	10,5US	
t ya	20.000		5007Z	9	2007	2007	5007	20012	2007	E010-7	2007	C00.7	7.000	C00'7	C0077	C08-7	
ŧ		TOTAL MISCELLANEDUS INTANGIBLES	\$ 65,747 \$	56,968 S	67,134 S	67,394 \$	67,183 \$	67.37B \$	68,563 \$	66,728 \$	66,840 \$	66,664 \$	66,794 S	67,121 \$	70.613 \$	57,317	
17																	
18																	
19	114.01		\$ 6,166 S	¢	œ	6,168 \$	5,105 3	6, 168 \$	6, 185 S	6,166 \$	6,166 S	6,166 \$	6,166 5	6.166 S	6,166 \$	6,166	
8	114.02		961	J 56	158	957	95/	136	957	857	156	156	957	5	55	156	
21	114.03		342	342	F				- I		- 1					342	
នន		TOTAL DEPRECIABLE PLT BALANCE	s 7.485 \$	7.465 5	7.465 5	7.465 \$	7.485 \$	7.465 S	7.465 5	T.465 S	7,465 \$	7.465 \$	7.465 \$	7.465 \$	7.465 \$	7,465	
2	105.01	PROPERTY HELD FOR FUTHE USE	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	35,859	35,859	35.859	35.859	34,746	
52																	
26			\$ 6,548,783 \$	6,739,919	S 6,751,787 \$	\$ 6.761.037 \$ 6.768.284	5,768,284 \$ E	\$ 6.824.437 \$ 6	\$ 5,843,045 \$ 5,852,527 \$ 5,885,528 \$ 5,914,558	852.527 \$ 6.	883.578 \$ 6,	914,658 \$ 6,	\$ 6,928,933 \$ 5.	\$ 6.936.621 \$ 1	\$ 6.885.916 \$	6,836,884	
5																	
9 R																	
ទ																	
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8																	
X																	
8																	
8 1																	
58																	
39 Tola	its mav be afi	39 Tolats may be affected due to roundiry.															
Supporting Schedules:	schedules:												Recap	Recap Schedules: B-7	57		

Docket No.130040-EI Jacob Pous Workpapers Exhibit JP-2 Page 96 of 102

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1e). 1	Account Sub- Account Number	I Account Sub- Account				(D	ollais in 000's)							v	Alness: J. S. C	monister	
1e). 1	Sub- Account Number	Sub-															
1	Account Number																
1	Number	Account		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5)	(9)	(10)	(11)	(12)	(13)	(14)
1																	13-Mon1
		Title	1:	2/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012	6/2012	9/2012	10/2012	11/2012	12/2012	Averag
		NON-DEPRECIABLE PROPERTY															
2	310.00	LAND-PRODUCTION	\$	5,982 \$	5,982 5	5,982 \$	5,982 \$	5,962 \$	5,982	\$ 5,982	\$ 5,962 \$	5,962 \$	5,982	5,982 \$	5,982 \$	5,982 5	
3	340.00	LAND-OTHER PRODUCTION		19,069	19,969	19,969	19,969	19,969	19,969	19,959	19,969	19,969	19,969	19,969	19,969	19,969	19,
4	350.00	LAND-TRANSMISSION		16,195	16,195	15,388	15,388	15,388	15,368	15.388	15,386	15,388	15,388	15,388	15,389	15,388	15,
5	360.00	LAND-DISTRIBUTION	-	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	9,121	8,772	8,772	8.772	9,
5 7	389.00	LAND-GENERAL		3,287	3,287	3,287	3,267	3,287	3,287	3,267	3,287	3,287	3,287	3,267	3,287	3,287	3,
8 9		TOTAL NON-DEPRECIABLES	\$	54,553 \$	54.553 \$	53,747 \$	53,747 \$	53,747 \$	53,747	\$ <u>53,</u> 747	\$ 53,747 \$	53,747 \$	53,747	53,398 5	53,397 \$	<u>53,397</u> \$	53
10																	
11		MISCELIANEOUS INTANGIBLES															
		SOFTWARE 5 YR	\$	43,686 \$	44,838 \$								•				
13	303.01	SOFTWARE 5 YR		1,621	1,622	1,622	1,622	1,622	1,522	1,622	14,301	13,790	13,539	16,603	16,603	16,603	7
14 15	303.02	ASSETRETIREMENTCOSTS		3,127	3,127	3,127	3,127	3,127	3,127	3.127	3,127	3,127	3,127	3,127	3,127	2,805	3
16 17		TOTAL MISCELI ANEOUS INTANGIBLES	\$	48,435 \$	49,587 \$	49,675 \$	49,666 \$	49,439 S	49,463	49,674	5 63,049 S	62,581 \$	62,359	65,432 \$	55,811 S	65,747 \$	56
18			s	6,166 \$	6,166 \$	6,166 \$	6,166 S	6,166 \$	6,166	6,166 3	5 6,166 S	6,166 \$	6,166	5 6,166 \$	6,156 S	6,166 \$	6.
			3	957	957	957	957	957	957	957	957 s	957	957	957	957	957	
		FPL ACQUISITIONADJ		342	342	342	342	342	342	342	342	342	342	342	342	342	
			-													-	
22 23		TOTAL DEPRECIABLE PLT BALANCE	<u>.</u> S	7,465 \$													
24	105.01	PROPERTY HELD FOR FUTURE USE		34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34,252	34
25 26			\$ 6	554 ,095 \$	6,562,123 \$	6,559,373 S	6,567,926 \$	6,600,790 S	6,625,001	6 6,642,015	6,678,652 \$	6.682,199 \$	6,663,824 \$	6,697,096 S	6,674,474 S	<u>6,688,783</u> \$	6,634
27										-							_
28																	
28																	
30																	
31																	
32														•			
33																	
34																	
35																	
36																	
37																	
38																	
	_	ected due to rounding.															Page 97
parting Sch	edulos:													R	ecap Schedules	: 8.7	n U
																	210

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is

any emoritzation/recovery solvedules.

applied. These balances should be the one sused to compute the monthly depreciation expenses excluding

80

SCHEDULE B-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECI RIC COMPANY

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Page 30 of 30

Projected Test Year Ended 12/31/2014

Projected Prior Year Ended 12/31/2013

Type of data shown:

	UBLIC SERVICE C		EXPLANATION: Provide the depreciatio an individual depreciation	ion rate is applied. (Include			,	, Type of data shown: YProjected Test Year Ended 1 Projected Prior Year Ended 1 Historical Prior Year Ended 1	2/31/2013
OCKETN	D. 130040-EI				(Dollars 000's)			Witness: J. S. Chronister	
	(1) Account/	(2) Account/	(3) Accumulated	(4) Total	(5)	(6)	(7)	(8) Accumulated	(9)
Line	Sub-account	Sub-account	Depreciation	Depreciation		Net	Adjustments		13-Month
No.	Number	Title	Beg. of Year	Accrued	Retirements	Salvage	or Transfers	End of Year	Average
1									
2	310's								
3 4	340's	LAND-STEAM PRODUCTION LAND-OTHER PRODUCTION	-	-	-	-	-	-	-
5	350.00	LAND-TRANSMISSION		-					
6	360.00	LAND-DISTRIBUTION	-	-	-	_		-	_
7	389.00	LAND-GENERAL	-	_	-	-	-	-	-
8	200.00	TDTAL NON-DEPRECIABLE	-	-	-	-	-	-	
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT 5YR	31,793	8,466	(20,171)	-	-	20,088	23,781
13	303.01	SOFTWARE - AMORT- TOYR	2,497	1,660	-	*	-	4,157	3,327
13	303.02	ASSET REIIREMENT COST - AMORT	802	-	-	-	45	847	824
14		TOTAL INTANGIBLES	35,093	10,126	(20,171)	+	45	25,093	27,933
15									
16		~							
17		TOTAL ELECTRIC PLANT RESERVE	2,419,098	254,779	(112,599)	(27,972)	1.057	2,534,363	2,480,416
18									
19									
20		ACQUISITION AOJUSIMENTS						(0)	(0
21	108.04	ACQUISITION AOJUS IMENT - SEBRING	(0)	-	-	-	-	(0)	0) 2 801
22	114.01		3,798 423	186	-	-	-	3,984 465	3,891 444
23	114.02	ACQUISITION ADJUSTMENT - FPL	423 39	42 9	-	-	-	485	444
24 25	114.03	ACQUISITION ADJUSTMENT - UNION HALL TOTAL ACQUISITION ADJUSTMENTS	4,260	237			-	4,497	4,378
26		TO THE ACQUISTICITY ADJUST MENTS	4,200	251	-	-	-	-1-1-1 ×	4,010
27									
28		FOSSIL DISMANTLING							
29	108/03.50-5	5) FOSSIL DISMANTI_ING - STEAM	81,304	1,088	-	(3,800)	-	78,592	79,948
30	108[03]	FOSSIL DISMANTLING - OTHER	17,274	98	-	-	-	17,372	17.323
31		TOTAL FOSSIL DISMANTLING	98,577	1,186	-	(3.800)	-	95,964	97,270
32		· · · · · ·							
33						÷			
34	108.02	RWIP Unallocated	-	-	-	-	-	-	-
35									
36									
37		TOTAL ELECTRIC UTILITY RESERVE	2,521,936	256,202 **	(112,599)	(31,772)	1,057	2,634,824	2,582.065
38									Ex Pa _£
	may be affected du ichedules: B-10, B							Recap Schedules: B-3, B-6	xhi b it age 98
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									xhibit JP-2 1ge 98 of 102

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Account/ Account/ Account/second Estimated in the second in the seco	COMPANY:	UBLIC SERVICE CC		EXPLANATION: Provide the depreciati	ERVE BALANCES BY AC ion reserve balances for ea ition rate is applied. (Includ	ach account or sub-acco	unt to which	;	Type of data shown: Projected Test Year End X Projected Prior Year End Historical Prior Year End	ded 12/31/2013
Account Account Account Total Accounts Number Accounts Depresentation Number Depresentation Number Accounts Depresentation Number Depresentation Depresentation <thdepresentation< th=""> Depresentation</thdepresentation<>	DOCKETNO	b. 130040-El			(Dollars 000's)				Witness: J. S. Chronist	er
Number Tille Beg. of Year Accued Reframents Bakage or Transfers End of Year Accued 1 NONDEPRECIALE PROPERTY - <td< th=""><th></th><th></th><th></th><th></th><th></th><th>(5)</th><th>(6)</th><th>(7)</th><th></th><th>(9)</th></td<>						(5)	(6)	(7)		(9)
Number Tille Big. of Year Accurd Retirements Salvage or Transfers End of Year Avear 3 MON.DEFRECABLE PROPERTY - <	Line	Sub-account	Sub-account	Depreciation	Depreciation		Net	Adjustments	Depreciation	13-Month
2 INVOERECABLE REPERTY 3 310% LANDOTHER INFOLUCION -	No.	Number	Tille	Beg. of Year	Accived	Retirements	Salvage			Average
3 310% LANDS FRAM PRODUCTION - </td <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1									
4 3475 LAND-OTHER PRODUCTION -	2		NON-DEPRECIABLE PROPERTY							
5 350.00 IAND-IRANSHISTON - - - - - 6 350.00 IAND-GENERUTION - - - - - 7 350.00 IAND-GENERUTION - - - - - 7 350.00 IAND-GENERULE - - - - - 8 OTAL NON-GENERULE - - - - - - 10 INTANGELES - - - - 2,497 13 303.01 SOFIWARE -ANORT - 10 ⁴ 77 637 1,560 - - 2,497 13 303.02 ASSET RETIREMENT COST - ANORT 757 - - - - - 14 TOTAL INTANGELES 27,300 11,187 (µ.439) -	3	310's	LAND-STEAM PRODUCTION	-	-	-	+	-	-	-
6 360.00 IAM-DISTREVITON -	4	340's	LAND-OTHER PRODUCTION	-	-	-		-	-	-
7 399.00 IAMO-GENERAL -	5	350.00	LAND-TRANSMISSION	-	-	-	-	-	-	-
8 TOTAL NON-DEPRECIABLE -	6	360.00	LAND-OISTRIBUTION	· -	-	•	-	-	-	-
9 INTANGELES 11 INTANGELES 12 303.00 SOFIWARE-ANORT-SYR 25,705 9,527 (3,439) - - 31,793 13 303.01 SOFIWARE-ANORT-OF 837 1,660 - - - 2,497 13 303.02 ASSET RETREMENT COST- ADORT 757 - - - 45 802	7	389.00	LAND-GENERAL	-	-	-	-	-	-	-
10 NTANGELES 11 SOFIWARE -ANORT - SYR 25,706 9,527 (3,439) - - 31,783 13 303.01 SOFIWARE -ANORT - 107R 637 1,660 - - 2,497 13 303.02 ASSET RETREMENTS 27,300 11,187 (3,439) - - 2,497 14 TOTAL INTANGIBLES 27,300 11,187 (3,439) - - - 2,497 16 TOTAL INTANGIBLES 27,300 11,187 (3,439) - <td>8</td> <td></td> <td>TOTAL NON-DEPRECIABLE</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	8		TOTAL NON-DEPRECIABLE	-	-	-	-	-	-	-
11 INTANCIBLES 12 303.00 SOFTWARE - AMORT - SYR 25,76 9,527 (3,439) - - 31,793 13 303.01 SOFTWARE - AMORT - TOTAL 757 - - - 2,497 13 303.02 ASSET RETIREMENT COST - AMORT - TOTAL INTANGIBLES 27,300 11,187 (3,439) -	9									
12 303.00 SOFTWARE - AMORT - SYR 25,706 9,527 (3,439) - - 31,793 13 303.01 SOFTWARE - AMORT - TOR 837 1,660 - - 2,4477 14 303.02 ASSET RETREMENTION TOST - ADORT 757 - - - 2,4477 14 TOTAL INTANGBLES 27,300 11,167 (3,439) - 45 35,093 15 - - - 45 35,093 - - - - - - 2,419,098 2,300 16 -	10									
13 303.01 SOFTWARE - AMORT - 10 ⁴ P	11		INTANGIBLES							
13 303.02 ASSET RETREMENT COST - MORT 757 - - - 45 802 14 TOTAL NTANGRIELS 27,300 11,187 (3,439) - 45 35,093 15	12	303.00	SOFIWARE - AMORT - 5YR	25,706	9,527	(3,439)	-	-	31,793	28,47
14 TOTAL INTANGIBLES 27,300 11,167 (3,439) - 45 35,093 15	13	303.01	SOFIWARE - AMORT-10YR	. 837	1,660	-	-	-	2,497	1,65
14 TOTAL INTANSIBLES 27,300 11,187 (3,439) - 45 35,093 15 -	13	303.02	ASSET RETIREMENT COST - AMORT	757	-	-	-	45	802	78
16 .	14		TOTAL INTANGIBLES	27,300	11,187	(3.439)	-		35,093	30,92
17 IDTAL ELECTRIC PLANT RESERVE 2,302,961 244,727 (106,820) (22,827) 1,057 2,419,098 2,33 18 - 00 - - - - - 00 - - - - - - - 00 - - - - 00 - - - - - 00 - - - - - 00 -	15									
18	16			•						
19 20 ACQUISITION ADJUSTMENTS 21 108.04 ACQUISITION ADJUSTMENT - SEBRING (0) - - - (0) 22 114.01 ACQUISITION ADJUSTMENT - OUC 3,612 186 - - - 3,798 23 114.02 ACQUISITION ADJUSTMENT - FPL 381 42 - - - 423 24 114.03 ACQUISITION ADJUSTMENT - INNON HALL 30 9 - - - 423 25 TOTAL ACQUISITION ADJUSTMENTS 4,023 2,37 - - 4,260 - 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 2,37 - - 4,260 - - 4,260 - - 4,260 - - - 4,260 - - - 4,260 - <td< td=""><td>17</td><td></td><td>TOTAL ELECTRIC PLANT RESERVE</td><td>2,302,961</td><td>244,727</td><td>(106,820)</td><td>(22,827)</td><td>1,057</td><td>2,419,098</td><td>2,352,45</td></td<>	17		TOTAL ELECTRIC PLANT RESERVE	2,302,961	244,727	(106,820)	(22,827)	1,057	2,419,098	2,352,45
20 ACQUISITION ADJUSTMENTS 21 108.04 ACQUISITION ADJUSTMENT - SEBRING 00 - - - (0) 22 114.01 ACQUISITION ADJUSTMENT - FDL 3,612 186 - - - 423 23 114.02 ACQUISITION ADJUSTMENT - FDL 381 42 - - 423 24 114.03 ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 4,260 25 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 27 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 29 106[03,50-56] FOSSL DISMANTLING - STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSL DISMANTLING 98,891 1,186 - (2,500) 98,577 98,577	18									
21 108.04 ACQUISITION ADJUSTMENT - SEBRING (0) - - - (0) 22 114.01 ACQUISITION ADJUSTMENT - OUC 3,612 186 - - - 3,798 23 114.02 ACQUISITION ADJUSTMENT - FPL 381 42 - - 423 24 114.03 ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 4,260 25 TOTAL ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENT - STEAM 4,023 237 - - 4,260 27 - TOTAL ACQUISITION ADJUSTMENTING 4,023 237 - - 4,260 28 FOSSIL DISMANTLING TOTAL ACQUISITION ADJUSTMENT - STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSIL DISMANTLING - OTHER 17,176 98 - - 98,577 98,577 31 TOTAL FOSSIL DISMANTLING 99,991 1,186 - C.500) 98,577 98,577 <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	19									
22 114.01 ACQUISITION ADJUSTMENT - OUC 3,612 186 - - - 3,788 23 114.02 ACQUISITION ADJUSTMENT - FPL 381 42 - - 423 24 114.03 ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 423 25 TOTAL ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 426 26 TOTAL ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - 4,260 25 TOTAL ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - - 4,260 27 TOTAL ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - - 81,304 30 108[03,50-56] FOSSIL DISMANTLING 82,716 1,086 - (2,500) - 81,304 31 TOTAL FOSSIL DISMANTLING 98 - - - 108,577 32 3 - - -	20		ACQUISITION ADJUSTMENTS							
23 114.02 ACQUISITION ADJUSTMENT - FPL 381 42 - - 423 24 114.03 ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - .39 25 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 27 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 81,304 28 FOSSIL DISMANTLING - OTHER 17,176 98 - - 17,274 - 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2,500) 98,577 98,577 32 TOTAL POSSIL DISMANTLING - - - - - - - <td>21</td> <td>108.04</td> <td>ACQUISITION ADJUSTMENT - SEBRING</td> <td>(0)</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>(0)</td> <td>0</td>	21	108.04	ACQUISITION ADJUSTMENT - SEBRING	(0)	-	-	-	-	(0)	0
24 114.03 ACQUISITION ADJUSTMENT - UNION HALL 30 9 - - .39 25 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - .4,260 26 27 28 FOSSIL DISMANTI.ING 29 108[03,50 -65] FOSSIL DISMANTI.ING - STEAM 82,716 1,086 . (2,500) . 81,304 30 108[03] FOSSIL DISMANTI.ING - OTHER 17,176 99 31 TOTAL FOSSIL DISMANTLING .	22	114.01	ACQUISITION ADJUSTMENT - OUC	3,612	186	-	-	-	3,798	3,70
25 TOTAL ACQUISITION ADJUSTMENTS 4,023 237 - - 4,260 26 .	23	114.02	ACQUISITION ADJUSTMENT - FPL	381	42	•	-	-	423	40
26 27 28 FOSSIL DISMANTLING 29 108[03,50-56] FOSSIL DISMANTLING - STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSIL DISMANTLING - OTHER 17,176 98 - (2,500) - 81,304 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2,500) - 98,577 32 33 34 108.02 RWIP Unallocated	24	114.03	ACQUISITION ADJUSTMENT - UNION HALL	30	9	-	-	-		3
27 28 FOSSIL DISMANTLING 28 FOSSIL DISMANTLING 29 108[03,50-56] FOSSIL DISMANTLING-STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSIL DISMANTLING-OTHER 17,176 98 - - - 17,274 - 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2,500) - 98,577 32 - - - - - 98,577 33 - - - - - - 34 108.02 RWIP Unallocated - - - - - 35 - - - - - - - - 36 - <td>25</td> <td></td> <td>TOTAL ACQUISITION ADJUSTMENTS</td> <td>4,023</td> <td>237</td> <td>-</td> <td>÷</td> <td>-</td> <td>4,260</td> <td>4,14</td>	25		TOTAL ACQUISITION ADJUSTMENTS	4,023	237	-	÷	-	4,260	4,14
28 FOSSIL DISMANTLING 29 108[03,50-56] FOSSIL DISMANTLING - STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSIL DISMANTLING - OTHER 17,176 98 - - - 17,274 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2,500) - 98,577 32 - - - - - 98,577 33 - - - - - - 34 108.02 RWIP Unallocated - - - - - 35 - - - - - - - - 36 - <td>26</td> <td></td> <td></td> <td></td> <td>÷</td> <td></td> <td></td> <td></td> <td></td> <td></td>	26				÷					
29 108[03,50-56] FOSSIL DISMANTLING - STEAM 82,716 1,086 - (2,500) - 81,304 30 108[03] FOSSIL DISMANTLING - OTHER 17,176 98 - - - 17,274 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2,500) - 98,577 32	27									
30 108[03] FOSSIL DISMANTLING - OTHER 17,176 98 - - - 17,274 31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2.500) - 98,577 32 33 - - - - 98,577 34 108.02 RWIP Unallocated - - - - - 35 - - - - - - - - 36 - - - - - - - - - 37 TOTAL ELECTRIC UTILITY RESERVE 2.406,876 246,150 ** (105,820) (25,327) 1.057 2.521,936 2.40	28									
31 TOTAL FOSSIL DISMANTLING 99,891 1,186 - (2.500) - 98,577 32	29		FOSSIL DISMANTI.ING - STEAM		-	-	(2,500)	-		82,01
32 33 34 108.02 RWIP Unallocated	30	108[03]				-	-	-		17,22
33 34 108.02 RWIP Unallocated	31		TOTAL FOSSIL DISMANTLING	99,891	1,186	-	(2,500)	-	98,577	99,23
34 108.02 RWIP Unallocated - - - - - 35 - - - - - - - 36 - - - - - - - 37 TOTAL ELECTRIC UTILITY RESERVE 2.406,876 246,150 ** (105,820) (25,327) 1.057 2.521,936 2.4	32									
35 36 37 TOTAL ELECTRIC UTILITY RESERVE <u>2.406,876</u> <u>246,150</u> ** <u>(105,820)</u> (25,327) <u>1.057</u> <u>2.521,936</u> 2.4	33									
36 37 TOTAL ELECTRIC UTILITY RESERVE <u>2.406,876</u> <u>246,150</u> ** (105,820) (25,327) <u>1,057</u> <u>2,521,936</u> 2,4	34	108.0 2	RWIP Unallocated	-	-	-	-	-	-	-
37 TOTAL ELECTRIC UTILITY RESERVE 2.406,876 246,150 ** (105,820) (25,327) 1,057 2,521,936 2,4	35									
	36									
38	37		TOTAL ELECTRIC UTILITY RESERVE	2,406,876	246,150 **	(105,820)	(25,327)	1,057	2,521,936	2,455.84
39 Totals may be affected due to rounding.	38									

39 Totals may be affected due to rounding. Supporting Schedules: B-10, B-11

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Recap Schedules: B-3, B-5

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DMPANY	UBLIC SERVICE CO		EXPLANATION: Provide the depreciation	reserve balances for eac n rate is applied. (Include /	CUNT AND SUB-ACCOL h account or sub-account Amortization/Recovery sch	lo which	. xx	Type of data shown: Projected TestYear Ende Projected Prior Year End Historical Prior Year End	ed 12/31/2013 ed 12/31/2012
JOCKET N	o. 130040-El			(Dollars 000's)				Witness: J. S. Chroniste	r
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Account/	Account	Accumulated	Total				Accumulated	
_ine	Sub-account	Sub-account	Depreciation	Depreciation		Net	Adjustments	Depreciation	13-Manih
10.	Number	Title	Beg. of Year	Accrued	Retirements	Salvage	or Transfers	End of Year	Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	14	(14)	-	-	-	•	
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-
5	350.00	LAND-TRANSMISSION	15	-	(0)	-	(15)	-	1
6	360.00		-	-	-	-	-	-	-
7	389.00	LAND-GENERAL	-	-	·		-	-	-
в		TOTAL NON-DEPRECIABLE	29	(14)	(D)	-	(15)	-	
9									
10									
11		INTANGIBLES							
12	303.00	SOFTWARE - AMORT - 5YR	17,032	9,028	(354)	-	-	25,706	21,3
13	303.01	SOFTWARE - AMORT - TOYR	40	796	-	-	-	837	2
13	303.02	ASSET RETIREMENT COST - AMORT	996		(322)		82	757	9
14		TOTAL INTANGIBLES	18,068	9,824	(676)	-	82	27,300	22,6:
15									
16			0 000 000	005 035	((0 000 004	
17		TOTAL ELECTRIC PLANT, RESERVE	2,209,803	235,875	(117,495)	(26,399)	1,178	2,302,961	2,277,1
18									
19									
20	100.04	ACQUISITION ADJUSTMENTS	(-)					(0)	
21	108.04	ACQUISITION ADJUSTMENT - SEBRING	(U) 7. 400	-	-	-	-	(0)	
22	114.01	ACQUISITION ADJUSTMENT - OUC	3,426	186	-	-	-	3,612	- 3,5
23	114.02	ACQUISITION ADJUSTMENT - FPL	339	42	-	-	-	381	3
24	114.03	ACQUISITION ADJUSTMENT - UNION HALL	21	<u> </u>		•	<u> </u>	30	
25		TOTAL ACQUISITION ADJUSTMENTS	3,787	237	-	-	•	4,023	3,9
26									
27									
28		FOSSIL DISMANTLING	67.000	4 000		(4 00 4)	40.004	82,716	67,9
29 30	108[03,50-56 108[03]	FOSSIL DISMANTLING - STEAM FOSSIL DISMANTLING- OTHER	67,328 17,078	1,088 <u>98</u>	-	(1,994)	16,294	17,176	17.1
	100[03]		- 84,405	1,186		(1,994)	16,294	99,891	85,0
31		TOTAL FOSSIL DISMANTLING	84,405	1,100	-	(1,994)	10,294	33,031	65,0
32									
33	108.02	Diffic (Instanted			_	_	-		-
34	108.02	RWIP Unallocated	-	-	-	-	-	-	-
36									
36 37		TOTAL ELECTRIC UTILITY RESERVE	2,297,995	237,297	(117,496)	(28,392)	17,472	2,406,876	2,366,0
37 38		TO THE ELECTRIC UNLITT RESERVE	¢' <a('aao< td=""><td>231,291</td><td>(11(490)</td><td>(20,03c)</td><td>11,412</td><td>2,100,070</td><td>£,000,0</td></a('aao<>	231,291	(11(490)	(20,03c)	11,412	2,100,070	£,000,0

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SupportingSchedules: B-10, B-11

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Recap Schedules: B-3, B-6

Docket No. 130040-EI Jacob Pous Workpapers, Exhibit JP-2 Page 101 of 102

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 120015-EI FLORIDA POWER & LIGHT COMPANY

IN RE: PETITION FOR RATE INCREASE BY FLORIDA POWER & LIGHT COMPANY

COM 5 TESTIMONY & EXHIBITS OF:

APA ECR 10

OPC CLK rt-fler

GCL (RAD (SRC (ADM MARLENE M. SANTOS

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these units by plant account and the resulting net credit to annual amortization of \$1.4 million.

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Note the capital recovery schedule for PPE does not include amounts associated with the Electrostatic Precipitators ("ESPs"), which are currently being recovered in the ECRC and for which FPL proposes to complete recovery in the ECRC via capital recovery schedules.

Amortization of SAP Costs - In 2011, the Company implemented a new 8 4 9 general ledger accounting system (SAP) to replace its legacy system 10 (Walker) along with certain other key systems and sub-ledgers. FPL's 11 policy for accounting for new software requires capitalization of the cost in 12 plant account 303.5, Capitalization of Software, and amortization on a 13 straight-line basis over a period of five years, which is the current 14 amortization period approved for this account. The Company is requesting to extend the amortization period of this system from five to twenty years in 15 16 order to more appropriately recognize the longer benefit period expected 17 from this major business system. The impact of this change is a decrease in 18 amortization expense for the Test Year of \$15 million and a decrease in 19 accumulated amortization of \$7.5 million.

Capitalized Executive Incentive Compensation – Consistent with the
 removal of executive incentive compensation charged to O&M as a
 Commission adjustment pursuant to Order No. PSC 10-0153-FOF-EI
 ("2010 Rate Order"), the Company is proposing to remove the estimated