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June 7, 2018

VIA: ELECTRONIC FILING

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

Re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017
for Tampa Electric Company; Docket No. 20180045-EI

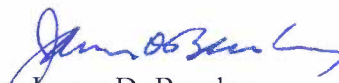
Dear Ms. Stauffer:

On May 31, 2018 we submitted on behalf of Tampa Electric Company a Petition and Prepared Direct Testimony of various Tampa Electric's witnesses in this matter. Document No. 2 of the Exhibit (VS-1) of Tampa Electric witness Valerie Strickland contained certain errors that we wish to correct via the attached corrected Document No. 2, marked Revised 6/7/18.

In the initial filing Tampa Electric did not include the reclass associated with the column titled "True-Up Activity" to derive the total amount deferred at the tax rate prior to the Tax Cuts and Jobs Act ("TCJA"). The company has added a new column titled "Reclass" in the attached revised document, which includes that information. Also, the company has revised the column titled "After Tax Deferred Tax Liability" and "Rate". The "Rate" column now reflects the proper effective tax rate after the TCJA. This change does not affect the Excess Deferred Income Tax shown in the column titled "True-Up / Reclass Activity".

We would appreciate your distributing the attached revised Document No. 2 to Ms. Strickland's Exhibit to the recipients of the initial filing so that they may substitute the revised version in place of the original.

Sincerely,


James D. Beasley

JDB/pp
Attachment

cc: Parties of Record (w/attachment)

Revised Estimate of Excess ADIT

M Item	Beginning Balance	True-Up Activity	Gross Timing Difference	DTT Beginning Balance	Current Activity	Reclass	True up / Reclass Activity	Adjustment Activity	After Tax Deferred Tax Liability	Rate	Normalization	Excess DTL
401K - PERFORMANCE MATCH	1,413,314.26	0.00	1,413,314.26	545,185.97	-147,820.67	0.00	0.00	-39,160.81	358,204.49	0.25	Unprotected	-186,981.48
ACC DEF ITC 10% - 1975 - GT	-8.00	0.00	-8.00	-4.56	0.00	0.00	0.00	2.32	-2.24	0.28	Unprotected	2.32
ACC DEF ITC 10% - 1980	11,972.36	0.00	11,972.36	6,821.86	108.69	0.00	0.00	-3,562.79	3,367.76	0.28	Unprotected	-3,454.10
ACC DEF ITC 10% - 1981 - NU	351.10	0.00	351.10	200.06	5.00	0.00	0.00	-106.30	98.76	0.28	Unprotected	-101.30
ACC DEF ITC 10% - 1982	232,511.59	0.00	232,511.59	132,485.24	3,197.40	0.00	0.00	-70,278.54	65,004.10	0.28	Unprotected	-67,081.14
ACC DEF ITC 10% - 1982 - NU	739.16	0.00	739.16	421.17	10.10	0.00	0.00	-223.35	207.92	0.28	Unprotected	-213.25
ACC DEF ITC 10% - 1984	148,416.04	0.00	148,416.04	84,567.53	1,905.32	0.00	0.00	-44,724.32	41,748.53	0.28	Unprotected	-42,819.00
ACC DEF ITC 10% - 1984 - GT	17,832.46	0.00	17,832.46	10,160.94	228.79	0.00	0.00	-5,373.57	5,016.16	0.28	Unprotected	-5,144.78
ACC DEF ITC 10% - 1985 - GT	5,014.01	0.00	5,014.01	2,856.98	61.75	0.00	0.00	-1,508.32	1,410.41	0.28	Unprotected	-1,466.57
ACC DEF ITC 10% - 1986	299,659.84	0.00	299,659.84	170,746.34	3,557.59	0.00	0.00	-90,011.42	84,292.51	0.28	Unprotected	-86,453.83
ACC DEF ITC 10% - 1986 - GT	397.09	0.00	397.09	226.25	4.93	0.00	0.00	-119.48	111.70	0.28	Unprotected	-114.55
ACC DEF ITC 10% - 1987	125,422.32	0.00	125,422.32	71,465.71	1,433.30	0.00	0.00	-37,618.47	35,280.54	0.28	Unprotected	-36,185.17
ACC DEF ITC 10% - 1988	119,054.97	0.00	119,054.97	67,837.60	1,310.40	0.00	0.00	-35,658.56	33,489.44	0.28	Unprotected	-34,348.16
ACC DEF ITC 10% - 1989	21,364.42	0.00	21,364.42	12,173.46	226.76	0.00	0.00	-6,390.54	6,009.68	0.28	Unprotected	-6,163.78
ACC DEF ITC 10% - 1990	2,097.23	0.00	2,097.23	1,195.01	21.57	0.00	0.00	-626.63	589.95	0.28	Unprotected	-605.06
ACC DEF ITC 30% - 2013 - SOLAR	-122,411.12	0.00	-122,411.12	-69,749.92	17,297.73	0.00	0.00	18,018.68	-34,433.51	0.28	Unprotected	35,316.41
ACC DEF ITC 30% - 2016 - SOLAR	-47,754.96	0.00	-47,754.96	-27,210.80	13,227.93	0.00	0.00	549.69	-32,433.18	0.28	Unprotected	13,777.62
ACC DEF ITC 30% - 2017 - SOLAR	-327,749.51	0.00	-327,749.51	-186,751.86	94,557.90	0.00	0.00	-92,193.96	-92,193.96	0.28	Unprotected	94,557.90
ACC DEF ITC 8% - 1983	129,679.79	0.00	129,679.79	73,891.63	1,728.72	0.00	0.00	-39,142.20	36,478.15	0.28	Unprotected	-37,413.48
ACC DEF ITC 8% - 1983 - GT	2,283.15	0.00	2,283.15	1,300.94	30.30	0.00	0.00	-688.01	642.23	0.28	Unprotected	-658.71
ACC DEF ITC 8% - 1984	1,105,595.05	0.00	1,105,595.05	629,968.69	14,192.80	0.00	0.00	-333,164.29	310,997.20	0.28	Unprotected	-318,971.49
ACC DEF ITC 8% - 1985	703,159.24	0.00	703,159.24	400,660.53	8,680.88	0.00	0.00	-211,546.98	197,794.43	0.28	Unprotected	-202,866.10
ACC DEF ITC 8% - 1986	168,850.53	0.00	168,850.53	96,211.13	2,088.47	0.00	0.00	-50,798.98	47,496.62	0.28	Unprotected	-48,714.51
ACC DEF ITC 8% - 1987	1,286,919.57	0.00	1,286,919.57	733,287.51	15,888.05	0.00	0.00	-387,172.86	362,003.70	0.28	Unprotected	-371,284.81
ACC DEF ITC 8% - 1988	737,252.64	0.00	737,252.64	420,866.97	9,102.10	0.00	0.00	-221,804.36	207,384.71	0.28	Unprotected	-212,702.26
ACC DEF ITC 8% - 1989	28,182.23	0.00	28,182.23	16,058.25	334.40	0.00	0.00	-8,465.16	7,927.49	0.28	Unprotected	-8,130.76
ACC DEF ITC 8% - 1990	26,418.77	0.00	26,418.77	15,053.43	301.78	0.00	0.00	-7,923.77	7,431.44	0.28	Unprotected	-7,621.99
ACC DEF ITC 8% - 1991	2,009,194.50	0.00	2,009,194.50	1,144,840.18	24,804.93	0.00	0.00	-604,470.85	565,174.26	0.28	Unprotected	-579,665.92
ACC DEF ITC 8% - 1992	539,795.27	0.00	539,795.27	307,575.65	6,664.21	0.00	0.00	-162,398.72	151,841.14	0.28	Unprotected	-155,734.51
ACC DEF ITC 8% - 1993	260,111.54	0.00	260,111.54	148,211.36	2,211.36	0.00	0.00	-78,255.26	73,167.80	0.28	Unprotected	-75,043.90
ACC DEF ITC 8% - 1994	13,766,654.12	0.00	13,766,654.12	5,310,486.83	-252,249.82	0.00	0.00	-1,569,078.52	3,489,158.49	0.25	Unprotected	-1,821,328.34
ACC DEF ITC 8% - 1995	-189,962,004.49	0.00	-189,962,004.49	-73,277,843.23	208,610.15	0.00	0.00	24,933,363.04	-48,145,870.04	0.25	Unprotected	25,131,973.19
AFUDC EQUITY	65,695,048.88	1,801,640.12	67,496,689.00	25,344,865.11	-95,393.33	694,982.68	-238,356.99	-77,361,661.64	17,107,035.83	0.25	Unprotected	-8,929,811.96
AMORT - BOND DISCOUNT	-584,472.08	0.00	-584,472.08	-225,460.10	-15,998.39	0.00	0.00	93,324.04	-148,134.45	0.25	Unprotected	77,325.65
AMORT - BOND ISSUE COSTS	-578,156.28	0.00	-578,156.28	-225,023.79	-21,995.40	0.00	0.00	96,465.48	-146,533.71	0.25	Unprotected	76,490.08
AMORT - BOND PREMIUM	-1,008,976.78	0.00	-1,008,976.78	-389,212.79	-30,591.86	0.00	0.00	164,079.49	-255,725.16	0.25	Unprotected	133,487.63
AMORTIZATION FED	-169,004,894.06	-1,232,001.94	-170,236,896.00	-59,151,712.92	-641,937.94	-481,200.68	172,480.27	24,302,623.11	-35,749,748.16	0.21	Unprotected	23,833,165.44
AMORTIZATION STATE	-169,004,894.06	-1,232,001.94	-170,236,896.00	-6,044,924.96	35,306.58	-67,760.11	-9,486.41	-1,336,644.26	-7,420,509.16	0.04	Unprotected	-1,310,824.09
BAO DEBT	762,122.54	0.00	762,122.54	293,988.77	8,611.27	0.00	0.00	-109,440.09	193,159.95	0.25	Unprotected	-100,828.82
CAC	151,141,690.06	-69,660,837.06	81,480,853.00	58,302,906.94	-1,648,607.57	-26,871,667.90	9,216,128.74	-18,347,438.03	20,651,322.19	0.25	Protected	-10,779,916.86
COST OF REMOVAL	-514,365,657.67	724,188,117.67	209,822,460.00	-198,416,552.44	6,804,611.67	279,355,566.39	-95,810,087.97	61,245,964.84	53,179,520.49	0.25	Unprotected	-27,759,511.46
CURRENCY ADJ - UNREAL G/L	6,196.45	0.00	6,196.45	-2,300.28	-880.07	0.00	0.00	60.27	-1,570.48	0.25	Unprotected	-819.80
DEF SEP CO - EMERA FED NOL	141,309,587.74	0.00	141,309,587.74	49,458,355.71	0.00	0.00	0.00	19,783,342.28	29,675,015.43	0.21	Protected	-19,783,342.28
DEF SEP CO - EMERA FED NOL - PROTECTED	194,143,570.00	0.00	194,143,570.00	67,950,249.50	0.00	0.00	0.00	-27,180,099.80	40,770,148.70	0.21	Unprotected	-27,180,099.80
DEF SEP CO - FL NOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01	0.00	0.00	Unprotected	-0.01
DEF SEP CO - FL NOL - UNPROTECTED	268,538,363.00	0.00	268,538,363.00	9,600,246.47	0.00	0.00	0.00	2,067,745.41	11,667,991.88	0.04	Unprotected	2,067,745.41
DEFERRED COMP	248,190.04	0.00	248,190.04	95,739.30	-32,835.36	0.00	0.00	-0.17	62,903.77	0.25	Unprotected	-32,835.53
DEFERRED FUEL	-5,364,387.37	0.00	-5,364,387.37	-2,069,312.43	-373,436.07	0.00	0.00	1,083,144.51	-1,359,603.99	0.25	Unprotected	709,708.44
DEFERRED INTEREST - BONDS	-11,393,068.41	0.00	-11,393,068.41	-4,394,876.13	-460,633.82	0.00	0.00	1,967,936.76	-2,887,573.19	0.25	Unprotected	1,507,302.94
DEFERRED LEASE - NC	678,520.98	0.00	678,520.98	261,739.46	-7,927.90	0.00	0.00	-81,840.42	171,971.14	0.25	Unprotected	-89,768.32
DEPRECIATION - ROOK	-12,596,149.34	0.00	-12,596,149.34	-4,858,964.61	-24,400.38	4,858,964.61	-1,666,470.56	1,690,870.94	295,000,480.17	0.21	Protected	395,187,966.18
DEPRECIATION - ROOK TAX DIFF FED	-2,467,663,268.46	-355,107,918.54	-2,822,771,187.00	-863,682,143.96	50,072,377.41	-124,287,771.69	49,715,108.60	-15,032,787.43	-95,194,428.89	0.04	Protected	-16,669,888.78
DEPRECIATION - ROOK TAX DIFF STATE	-1,795,631,217.86	-397,264,723.14	-2,192,895,941.00	-641,223,316.04	798,172.94	-14,202,214.07	-3,056,938.41	16,905,413.18	31,920,396.10	0.25	Unprotected	-16,662,333.42
DISMANTLEMENT COSTS	125,943,563.24	0.00	125,943,563.24	48,582,729.52	-156,920.24	0.00	0.00	-250,103.18	-553,520.02	0.25	Unprotected	288,935.49
DREDDING	-2,183,941.70	0.00	-2,183,941.70	-842,455.51	38,832.31	0.00	0.00	-11,551,043.46	20,679,381.72	0.25	Unprotected	-412,713.56
FAS 106 - NC	81,591,563.31	0.00	81,591,563.31	31,473,955.55	756,479.63	0.00	0.00	-11,551,043.46	790,644.37	0.25	Unprotected	-412,713.56
FAS 106 - SOLAR	3,119,528.00	0.00	3,119,528.00	1,203,357.93	0.00	0.00	0.00	-1,153,988.47	2,443,260.03	0.25	Unprotected	-1,275,373.06
FAS 106 FAS 158 - C	9,640,008.00	0.00	9,640,008.00	3,718,633.09	-121,384.59	0.00	0.00					

