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September 15, 2008

HAND DELIVERED

RECEIVED-FPSC
08 SEP 15 PM 2:28
COMMISSION
CLERK

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

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

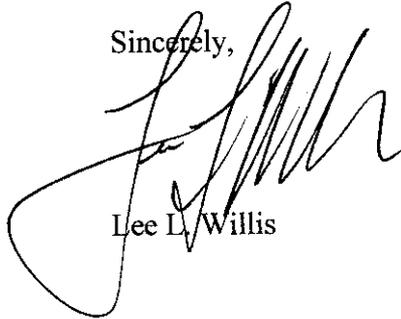
Dear Ms. Cole:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Response and Objections to Citizens' First Requests for the Production of Documents (Nos. 1-55).

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,



Lee L. Willis

COM _____
ECR _____
GCL 4 _____
OPC _____
RCP + _____
SSC + _____
SGA LL.W/bjd _____
ADM Enclosure _____
CLK _____

2-56A

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

DOCUMENT NUMBER-DATE

08627 SEP 15 08

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 080317-EI

FILED: September 15, 2008

**TAMPA ELECTRIC COMPANY'S RESPONSE AND OBJECTIONS
TO CITIZENS' FIRST REQUEST PRODUCTION OF DOCUMENTS (NOS. 1-55)**

Tampa Electric Company ("Tampa Electric" or the "company") submits the following Objections and Response to Citizens' First Requests for the Production of Documents (Nos. 1-55).

I. Introduction

Citizens First Request for Production (Nos. 1-55) filed by Office of Public Counsel ("OPC") on August 15, 2008 is an extremely broad request for a massive assembly of documents. Tampa Electric has made an immediate and continuing effort to identify documents responsive to this request. Despite the objections stated below, the company has assembled and will produce and make available for inspection at Tampa Electric's headquarters documents which fill more than 200 boxes and consist of more that 600,000 pages.

As a result of a dialog with OPC, representatives of OPC have agreed to review the documents produced by Tampa Electric at the company's headquarters in Tampa beginning at 1 p.m. on September 17, 2008. Because of the sheer volume of documents, they will be assembled and produced for OPC's review before copying and pagination. It is believed that OPC will want copies of only a fraction of the documents produced.

DOCUMENT NUMBER-DATE

08627 SEP 15 8

FPSC-COMMISSION CLERK

II. General Objections.

Tampa Electric asserts the following general objections to Citizens' First Request for Production of Documents (Nos. 1-55):

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

2. Tampa Electric objects to each individual request to the extent it requires production of information that is proprietary, confidential business information without provisions in place to protect the confidentiality of the information. Tampa Electric in no way intends to waive claims of confidentiality and will only produce such information subject to protective order and the Commission's rule on confidentiality. Documents that are confidential have been identified and separated for review.

3. Tampa Electric objects to any definitions or instructions accompanying the discovery request to the extent that they are inconsistent with and expand the scope of discovery specified in the *Florida Rules of Civil Procedure* that are incorporated into the *Model Rules of Procedure* or the Commission's rules on discovery. If some question arises as to Tampa Electric's discovery obligations, Tampa Electric will comply with applicable rules and not with any of the definitions or instructions accompanying the discovery requests that are inconsistent with or exceed the requirements of those rules. Furthermore, Tampa Electric objects to any

discovery request that calls for Tampa Electric to create data or information that it otherwise does not have because there is no such requirement under the applicable rules and law.

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

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

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

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

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

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

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

11. Tampa Electric objects to the time and place designated for production on grounds that producing documents that may be responsive to the requests at the specified time and place would require the company to copy and ship over 200 bankers boxes containing over 600,000 pages of documents, which would be burdensome not only on Tampa Electric, but also on OPC as well. Consequently, the company and OPC have agreed that Tampa Electric will produce documents that may be responsive to the requests at Tampa Electric's headquarters in Tampa, Florida beginning on September 17, 2008. The company will copy and ship specific documents identified by OPC upon payment of reasonable copying and shipping charges. The company will initiate a dialog on the appropriate amount of charges for copying and shipping after the volume of OPC's requests for copying is known.

III. Specific Objections.

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

1. Budgets. Provide a copy of all capital, expense, and revenue budget reports and any supporting documentation provided to management of Tampa Electric Company for the years 2004, 2005, 2006, 2007, and 2008. This includes monthly, annual and year-to-date budget documents in the most detailed format available.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

2. Budgets. Provide a copy of all capital, expense, and revenue budget reports provided to management of Tampa Electric, TECO Energy and affiliates for the years 2004, 2005, 2006, 2007 and 2008. This includes monthly, annual and year-to-date budget documents in the most detailed format available.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable

rules (i.e., TECO Energy and affiliates). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

3. Budget Variance. Provide a copy of all budget variance and budget explanations reports provided to management of Tampa Electric Company for the years 2004, 2005, 2006, 2007 and year-to-date 2008. This includes monthly, quarterly, annual and year-to-date budget documents.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

4. Budget Variance. Provide a copy of all budget variance and budget explanations reports provided to management of Tampa Electric, TECO Energy for the years 2004, 2005, 2006, 2007 and year-to-date 2008. This includes monthly, quarterly, annual and year-to-date budget documents.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable

rules (i.e., TECO Energy). Without waiving these objections, the company will produce Tampa Electric Company documents that are responsive to the request.

5. Trial Balance. Provide the trial balance for Tampa Electric Company at December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007 and the year-to-date 2008.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric Company documents that are responsive to the request.

6. Correspondence. For Tampa Electric, provide each document showing or discussing income or earnings, actual and/or projected for the years 2004, 2005, 2006, 2007 and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

7. Forecasts. For Tampa Electric, provide the following: Each document discussing or evaluating any of your financial forecasts pertaining to the years 2004, 2005, 2006, 2007 and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

8. Budget. For Tampa Electric, provide the following: Copies of all budget instructions, budget directives, and budget manuals. This includes, but not limited to, documents pertaining to budget procedures, policies, assumptions and the time frames for budget deadlines for the various operations, systems and departments for the years 2007 and 2008.

Objections: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

9. Budget. For Tampa Electric and TECO Energy, provide the following: Copies of all budget instructions, budget directives, and budget manuals. This includes, but is not limited to, documents pertaining to budget procedures, policies, assumptions and the time frames for budget deadlines for the various operations, systems and departments for the years 2007 and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is

vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome, and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., TECO Energy). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

10. Budget to Actual. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: copies of all budgets and historical financial statements presented to the board of directors or senior management for or during the years 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “its affiliated sister companies, business units, operating systems, parents, and the ultimate parent”). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

11. Management Audit. For Tampa Electric, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: Copies of all management and performance audits for the years 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "its affiliated sister companies, business units, operating systems, parents, and the ultimate parent"). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

12. Internal Audit. For Tampa Electric, provide the following: copies of all internal audit reports for the years 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

13. Internal Audit. For Tampa Electric and TECO Energy, provide the following: copies of all internal audit reports for the years 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is

vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., TECO Energy). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

14. Operating Plans. For Tampa Electric Company, provide the following: Copies of all narrative and financial operating plans which describe the corporate goals and objectives for the years 2005, 2006, 2007 and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

15. Operating Plans. For Tampa Electric and TECO Energy, provide the following: Copies of all narrative and financial operating plans which describe the corporate goals and objectives for the years 2005, 2006, 2007 and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents

from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., TECO Energy). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

16. Strategic Plans. For Tampa Electric Company, provide the following: Copies of all (short range and long range) strategic plans and reports prepared during the years 2006, 2007, and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

17. Operating Plans. For Tampa Electric Company, provide the following: Copies of all five-year financial operating statements and plans for the years 2004, 2005, 2006, 2007, and 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

18. Major Project Progress Reports. For Tampa Electric Company, provide the following: Copies of each Major Projects Report for the years 2004, 2005, 2006, 2007, and year-to-date 2008.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Tampa Electric objects to this request on the grounds that (1) it is vague, overbroad and ambiguous; (2) searching for and producing documents which may be responsive to this request will be burdensome. Without waiving these objections Tampa Electric will produce Tampa Electric documents that are responsive to this request.

19. Taxes. For Tampa Electric Company, provide each monthly workpaper and document showing or discussing the computation of federal, state, current and deferred income tax for the years 2004, 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections the company will produce Tampa Electric's documents that are responsive to the request.

20. Taxes. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and ultimate parent provide copies of the Federal and State Income Tax Returns for the years 2005, 2006, and 2007. This includes all related supporting documents, workpapers and consolidating schedules.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be

responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., TECO Energy). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

21. Journal Entries. For Tampa Electric Company, provide the year-end adjusting journal entries and closing journal entries for the years ended December 31, 2006 and 2007.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

22. Organization Chart. Provide a copy of the 2005, 2006, 2007, 2008 (and the most current) organizational chart showing all of Tampa Electric Company affiliated sister companies, divisions, business units, and ultimate parent, along with any documents showing or discussing inter-company transactions between the entities in the consolidated organization.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., TECO Energy and affiliated sister companies). Without waiving these

objections, the company will produce Tampa Electric documents that are responsive to the request.

23. Unconsolidated Financials. For the parent company of Tampa Electric Company and its parent company's subsidiaries, provide the consolidating financial statement workpapers for 2005, 2006, and 2007 showing the combination of unconsolidated financial statements for each subsidiary and division and all required elimination entries.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that it is vague, overbroad and burdensome. Moreover, it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "its affiliated sister companies, business units, operating systems, parents, and the ultimate parent"). Without waiving these objections, the company will produce Tampa Electric Company documents that are responsive to the request.

24. Affiliates. Provide a copy of TECO Energy, Inc. (or any of its subsidiaries, business units or service companies) documents that determine the amount of dollar charges to Tampa Electric Company and its sister companies or divisions. Also provide the workpapers or documents showing each allocation factor used in this process.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric's documents that are responsive to this request.

25. Legal. For Tampa Electric, provide the following: Copies of all documentation, including vouchers and attachments, related to any legal settlement or judgment costs accrued, charged or expensed during 2005, 2006, 2007 and year-to-date 2008. Also include the complaint in each such case, as well as any related settlement agreement.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that it calls for documents containing information that (1) is subject to the attorney-client privilege, an attorney work product privilege or other applicable privilege and therefore are beyond the scope of discovery, (2) is subject to a confidentiality agreement between and among the parties to the litigation and/or (3) has been sealed by court order because the case(s) involved minor children. Without waiving these objections, the company will produce, subject to the necessary confidentiality provisions, an index showing complaints and settlements and upon specific request will produce a copy of the complaint, payment voucher and settlement agreement.

26. Legal. For TECO Energy, its affiliates or subsidiaries provide the following: Copies of all documentation, including vouchers and attachments, related to any legal settlement or judgment costs accrued, charged or expensed during 2005, 2006, 2007 and year-to-date 2008. Also include the complaint in each such case, as well as any related settlement agreement where any of the costs were allocated to Tampa Electric Company.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is

vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "TECO Energy, its affiliates or subsidiaries"). No costs associated with legal settlement or judgments relating to TECO Energy, its affiliates or subsidiaries were accrued, charged or expensed on the books of Tampa Electric during 2005, 2006, 2007 and year-to-date 2008; therefore, the costs associated with legal settlement or judgments relating to TECO Energy, its affiliates or subsidiaries are beyond the scope of discovery in this case.

27. Regulatory. For Tampa Electric Company, provide the following: Copies of all documentation related to the results of any audits, investigations or settlement agreements made or performed by any regulatory agency.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

28. Airplane. For Tampa Electric Company, provide the following: All documents describing each corporate aircraft and the operating and costing accounting policies associated

with such aircraft as well as the direct and allocated costs charged or expensed in 2005, 2006, 2007 and year-to-date 2008 to each of the subsidiaries and operating systems.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “each of the subsidiaries and operating systems”). Without waiving these objections, the company will produce documents that are responsive to the request.

29. Airplane. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents and the ultimate parent to the extent charges were included in regulated cost of operations, provide the following: All corporate aircraft usage logs (passenger manifest and itinerary) for the years 2005, 2006, 2007 and year-to-date 2008.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “its affiliated sister companies, business units, operating systems, parents, and the ultimate parent”). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

30. Cost Allocation Manual. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: For the years 2005, 2006, 2007 and year-to-date 2008 the cost allocation manual for common, indirect and overhead costs, expenses and charges:

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "its affiliated sister companies, business units, operating systems, parents, and the ultimate parent"). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

31. Internal Audits. For Tampa Electric Company, provide the following: For the years 2005, 2006, 2007 and year-to-date 2008 each documents discussing or evaluating each internal audit prepared for or by you and each workpaper or document related to the audits or responsive to any matter raised in the audits.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, access to electronic work files will be provided at Tampa Electric's headquarters. Without waiving these objections, the company will produce documents that are responsive to the request.

32. External Audit. For Tampa Electric Company, provide the following: Each "prepared-by-client" (PBC) document or workpaper prepared at the request of or for your outside auditors for the years 2006 and 2007. This shall include, but not be limited to, correspondence and memoranda regarding the preparation, responsibility, accuracy, or adequacy of the PBC documents or workpapers. In addition, identify the individual who prepared each PBC.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Tampa Electric objects to this request on the grounds it seeks information subject to the accountant-client privilege and, therefore, beyond the scope of discovery. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

33. Cost Allocations. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: All documents setting forth descriptive listing of the responsibility centers effective during 2005, 2006, 2007 and year-to-date 2008. Identify the responsibility centers of the respective affiliates where costs are allocated to Tampa Electric Company.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable

rules (i.e., “its affiliated sister companies, business units, operating systems, parents, and the ultimate parent”). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

34. Payroll. For Tampa Electric Company, provide the following: Copies of all documentation, which contains salary plans (including stock options) for department heads, management personnel and corporate officers.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

35. Employee Incentive/Bonus. For Tampa Electric Company, provide the following: Copies of all documents related to incentive pay and/or bonuses to employee and corporate officers. This includes the agreements and the actual final payment results along with the documents showing the calculations of these payment amounts for the years 2005, 2006, 2007 and year-to-date 2008.

Objections: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

36. Affiliate Loans. For Tampa Electric Company, provide the following: Copies of all documents related to loans, notes or IOU's between Tampa Electric Company and any affiliate.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

37. Cost Allocations. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and ultimate parent provide the following: Copies of all documentation which contains information showing the allocation of charges to the various affiliated companies, business units, divisions and operating systems. This includes, but is not limited to, any summary documents or workpapers showing the total pot or aggregation of allocated costs or expenses.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "its affiliated sister companies, business units, operating systems, parents, and the ultimate parent"). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

38. Accounting Procedures/Policies. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: A copy of the accounting system practices, including, but not limited to, charts of accounts, manuals, instructions, bulletins, transmittals, changes, updated, revisions, cancellation letters, and lists and descriptions of reports which can be generated from your accounting system.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “its affiliated sister companies, business units, operating systems, parents, and the ultimate parent”). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

39. Inventory. For Tampa Electric Company, provide the following: Copies of all documentation which contains information pertaining to the taking of physical inventories, audits of inventories, and the reconciling of the results to the books and records for the years 2006, 2007 and year-to-date 2008. This includes plant-in-service, construction work-in-progress, and materials and supplies documents.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that

may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

40. Deferrals. For Tampa Electric Company, provide the following: Copies of all documentation which contains information related to the deferral of costs and expenses during 2005, 2006, 2007 and year-to-date 2008

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous and (2) searching for and producing documents that may be responsive to this request will be burdensome. Without waiving these objections, the company will produce documents that are responsive to the request.

41. Minutes. For Tampa Electric Company, provide the following: Copies of the minutes of all manager or executive meetings for the years 2006, 2007 and year-to-date 2008. To the extent affiliate meetings discussed Tampa Electric Company, provide the respective minutes.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable

rules (i.e., “affiliates”). Without waiving these objections, the company will produce Tampa Electric Company documents that are responsive to the request.

42. IRS Audits. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: Copies of the most recent Internal Revenue Service (IRS) audit along with the related documents and correspondence. In addition provide the same information for the IRS audit prior to the most recent IRS audit.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome and (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “its affiliated sister companies, business units, operating systems, parents, and the ultimate parent”). Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request.

43. Payroll Tax Returns. For Tampa Electric Company, provide the following: For the years 2005, 2006, 2007 and year-to-date 2008 provide copies of the federal and state payroll tax returns.

Objections: Tampa Electric hereby incorporates its general objections which are incorporated by reference. Without waiving these objections, the company will produce Tampa Electric documents responsive to the request.

44. Minutes. For Tampa Electric Company, provide the following: For the years 2006, 2007 and year-to-date 2008, provide copies of the minutes of the meetings of the board of directors. To the extent affiliate (including Peoples Gas System and/or TECO Energy) minutes reference Tampa Electric, provide the copies of the minutes.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., “affiliate[s] (including Peoples Gas System and/or TECO Energy)”). Without waiving these objections, the company will produce Tampa Electric documents responsive to the request.

45. External Audit. For Tampa Electric Company, its affiliated sister companies, business units, operating systems, parents, and the ultimate parent provide the following: For the years 2006 and 2007, provide copies of the outside auditors workpapers for the annual financial reporting period and the quarterly financial reporting periods. The term workpapers includes all documents supporting any outside auditor's engagement, including but not limited to general risk analysis workpapers, attorney circulars, management representations, documents related to board

of directors' minutes, tax side files, taxes accrued work files and documents evaluating or discussing internal control.

Objections and Response: In addition to its general objections, which are incorporated herein by reference, Tampa Electric objects to this request on grounds that: (1) it is vague, overbroad and ambiguous, (2) searching for and producing documents that may be responsive to this request will be burdensome, (3) it seeks production of documents from or related to persons or entities who are not parties to this proceeding and over which the company has no control or that are not subject to discovery under applicable rules (i.e., "its affiliated sister companies, business units, operating systems, parents, and the ultimate parent") and (4) contains information subject to the accountant-client privilege and therefore is beyond the scope of discovery. Without waiving these objections, the company will produce Tampa Electric documents that are responsive to the request and will make them available for review at the offices of the company's external auditors.

46. Workpapers. Provide copies of all workpapers supporting the testimony and exhibits of each Company-sponsored witness, along with the Minimum Filing Requirements workpapers.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

47. General Ledger. Provide a copy of the Company's detailed general ledger, by month, for January 2007 through 2008 to date. This ledger should be by account number, sub-

account number and show the details of all charges and credits. If available in electronic format, please provide electronically.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

48. Pensions. Provide a copy of the most recent pension actuarial report prepared for the Company concerning pensions.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

49. Post-Retirement-Benefits-Other-Than-Pensions. Provide a copy of the most recent actuarial report prepared for the Company concerning the cost of post-retirement-benefits-other-than-pension.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

50. Affiliates. Provide copies of all contracts and/or service agreements the Company had in place with affiliated companies during the historic 2007 base year and subsequently to date.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

51. Advertising Expense. For each of the advertising expense amounts remaining the in the base test year please provide an itemization of the amount by advertising campaign/advertisement and provide a copy of the associated advertisement or ad script.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

52. Financial Audit. Please provide a copy of each adjusting entry proposed by the Company's independent auditors in their two most recent audits of the Company and its parent company. Include supporting documentation.

Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, documents responsive to this request will be produced.

53. Income Tax, Consolidated, Revenue Rulings. Provide a complete copy of any and all revenue filings, private letter rulings, tax regulations, court decisions, and IRS correspondence, which the Company intends to rely on as support for whether and under what method a consolidated income tax adjustment should be made or not made in this case.

Objections: In addition to its general objections, which are incorporated herein by reference, the Company objects to this request on grounds that it cannot respond to the request without disclosing materials prepared in anticipation of litigation and the mental impressions and trial strategies of its attorneys, all of which are privileged and beyond the scope of discovery.

54. Payroll, Incentive Programs. Please provide complete copies of any bonus programs or incentive award programs in effect at the Company for the most recent three years. This includes plans charged directly and/or allocated to Tampa Electric.

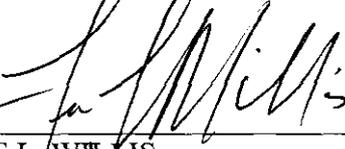
Objections and Response: Tampa Electric hereby incorporates its general objections by reference. Without waiving these objections, the company will produce documents that are responsive to the request.

55. Staff Document Request. Please provide copies of any document provided to the Staff of FPSC which has not been requested by the OPC. Provide any document provided to Staff without a formal document request.

Response: Tampa Electric hereby incorporates its general objections by reference. As of the date of this response other than providing access to the company's books and records in Tampa to the Commission audit staff and notices required by Commission rule and the procedural order, there are no documents which have been provided to Commission Staff which have not also been provided to OPC and other parties to this proceeding.

DATED this 15th day of September 2008.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lee L. Willis", written over a horizontal line.

LEE L. WILLIS
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KENNETH R. HART
J. JEFFRY WAHLEN
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE
DOCKET NO. 080317-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Objections and Responses to Citizens' First Request for the Production of Documents (Nos. 1-55), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 15th day of September 2008 to the following:

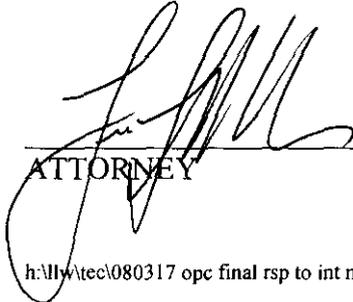
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