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October 6, 2008

HAND DELIVERED

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COMMISSION
CLERK

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

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 080001-EI

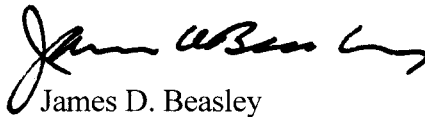
Dear Ms. Cole:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa
Electric Company's Preliminary List of Issues and Positions.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosure

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

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

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased)
Power Cost Recovery Factor)
and Generating Performance)
Incentive Factor.)
_____)

DOCKET NO. 080001-EI
FILED: October 6, 2008

**TAMPA ELECTRIC COMPANY'S
PRELIMINARY LIST OF ISSUES AND POSITIONS**

Tampa Electric Company ("Tampa Electric" or "the company") accepts the Tentative List of Issues distributed by Staff at the September 30, 2008 issue identification meeting of the parties. These issues are reflected in Tampa Electric's Preliminary List of Issues and Positions below.

GENERIC FUEL ADJUSTMENT ISSUES

- ISSUE 1:** What are the appropriate fuel adjustment true-up amounts for the period January 2007 through December 2007?
- ISSUE 2:** What are the appropriate fuel adjustment true-up amounts for the period January 2008 through December 2008?
- ISSUE 3:** What are the appropriate total fuel adjustment true-up amounts to be collected/refunded from January 2009 to December 2009?
- ISSUE 4:** What is the appropriate revenue tax factor to be applied in calculating each investor-owned electric utility's levelized fuel factor for the projection period January 2009 through December 2009?
- ISSUE 5:** What are the appropriate projected net fuel and purchased power cost recovery amounts to be included in the recovery factor for the period January 2009 through December 2009?

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FPSC-COMMISSION CLERK

- ISSUE 6:** What are the appropriate levelized fuel cost recovery factors for the period January 2009 to December 2009?
- ISSUE 7:** What are the appropriate fuel recovery line loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class/delivery voltage level class?
- ISSUE 8:** What are the appropriate fuel cost recovery factors for each rate class/delivery voltage level class adjusted for line losses?
- ISSUE 9:** What should be the effective date of the fuel adjustment charge and capacity cost recovery charge for billing purposes?
- ISSUE 10:** What are the appropriate benchmark levels for calendar year 2008 for gains on non-separated wholesale energy sales eligible for a shareholder incentive?
- ISSUE 11:** What are the appropriate estimated benchmark levels for calendar year 2009 for gains on non-separated wholesale energy sales eligible for a shareholder incentive?

COMPANY-SPECIFIC FUEL ADJUSTMENT ISSUES

- ISSUE 16A:** Should the Commission approve as prudent, TECO's actions to mitigate the volatility of natural gas, residual oil and purchased power prices, as reported in TECO's April 2008 and September 2008 hedging reports?
- ISSUE 16B:** Should the Commission approve TECO's 2009 Risk Management Plan?
- ISSUE 16C:** In procuring transportation contracts, has TECO complied with the requirements of Order No. PSC-04-0999-FOF-EI, issued October 12, 2004, in Docket No. 031033?
- ISSUE 16D:** Has TECO properly calculated the adjustment to coal transportation rates required by Order No. PSC-04-0999-FOF-EI, issued October 12, 2004, in Docket No. 031033?

ISSUE 16E: Should the Commission approve TECO's proposed inverted fuel factors for the residential class?

ISSUE 16F: Should the Commission approve TECO's proposal to establish fuel factors by voltage level?

GENERIC GENERATING PERFORMANCE INCENTIVE FACTOR ISSUES

ISSUE 17: What is the appropriate generation performance incentive factor (GPIF) reward or penalty for performance achieved during the period January 2007 through December 2007 for each investor-owned electric utility subject to the GPIF?

ISSUE 18: What should the GPIF targets/ranges be for the period January 2009 through December 2009 for each investor-owned electric utility subject to the GPIF?

GENERIC CAPACITY COST RECOVERY FACTOR ISSUES

ISSUE 19: What are the appropriate final capacity cost recovery true-up amounts for the period January 2007 through December 2007?

ISSUE 20: What are the appropriate estimated capacity cost recovery true-up amounts for the period January 2008 through December 2008?

ISSUE 21: What are the appropriate total capacity cost recovery true-up amounts to be collected/refunded during the period January 2009 through December 2009?

ISSUE 22: What are the appropriate projected net purchased power capacity cost recovery amounts to be included in the recovery factor for the period January 2009 through December 2009?

ISSUE 23: What are the appropriate jurisdictional separation factors for capacity revenues and costs to be included in the recovery factor for the period January 2009 through December 2009?

ISSUE 24: What are the appropriate capacity cost recovery factors for the period January 2009 through December 2009?

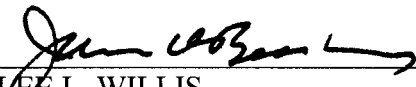
FIPUG'S PROPOSED ISSUES

Tampa Electric does not believe that the three issues (12C, 13K and 16G) circulated on behalf of the Florida Industrial Power Users Group via e-mail on September 30, 2008 are appropriate for inclusion as issues in the Prehearing Order in this proceeding. While FIPUG may wish to pursue those three issues by way of discovery, no testimony has been filed by any party on those issues, and they are inappropriate for inclusion in the list of issues to be decided in the public hearing scheduled to be conducted in November 2008 in this docket.

WHEREFORE, Tampa Electric Company submits the foregoing as its Preliminary List of Issues and Positions for consideration in the November 2008 Fuel and Purchased Power Cost Recovery proceeding.

DATED this 6th day of October, 2008

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Preliminary List of Issues and Positions, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 6th day of October 2008 to the following:

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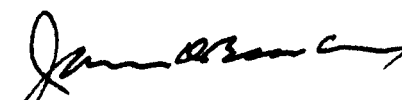
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