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April 20, 2020

By E-Mail and Electronic Filing

Suzanne Brownless Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

Re: <u>Docket No. 20200065-EI – Petition for a limited proceeding to eliminate</u> <u>accumulated amortization reserve surplus for intangible software assets</u>, <u>by Tampa Electric Company</u>

Dear Ms. Brownless:

I am in receipt of your March 17, 2020 letter requesting Florida Industrial Power User's Group (FIPUG) provide responses to data requests. Please find those responses attached.

If you have questions or need additional information, please let me know.

Sincerely, Jon C. Moyle, Jr.

cc: Adam Teitzman - Commission Clerk Paula Brown – Regulatory Affairs J.R. Kelly - Office of Public Counsel

FLORIDA INDUSTRIAL USERS GROUP DOCKET NO. 20200065-EI STAFF'S FIRST DATA REQUEST

 Florida Industrial Power User's Group (FIPUG) agrees that TECO's Petition can be approved by the Commission without violating the 2017 Amended and Restated Stipulation And Settlement Agreement (2017 Agreement), which was approved by Order No. PSC-2017-0456-S-EI, issued on November 27, 2017, in Docket Nos. 20170210-EI and 20160160-EI.

FIPUG RESPONSE: FIPUG does not object to the Commission approving TECO's Petition and does not assert that such approval violates the 2017 Amended and Restated Stipulation and Settlement Agreement approved by Order No. PSC-2017-0456-S-EI.

FLORIDA INDUSTRIAL USERS GROUP DOCKET NO. 20200065-EI STAFF'S FIRST DATA REQUEST

2. FIPUG agrees that disposing of the accumulated amortization reserve surplus of approximately \$16.0 million for intangible software assets through a one-time credit to amortization expense in 2020 is appropriate.

FIPUG RESPONSE: FIPUG does not object to the TECO's request to dispose of the accumulated amortization reserve surplus of approximately \$16.0 million for intangible software assets through a one-time credit to amortization expense in 2020.