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*President of the Senate*

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**OFFICE OF PUBLIC COUNSEL**

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**JOSE R. OLIVA**  
*Speaker of the House of  
Representatives*

April 22, 2019

Suzanne Brownless  
Special Counsel  
Office of General Counsel  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RE: Docket No. 20200065-EI - Petition for a limited proceeding to eliminate accumulated amortization reserve surplus for intangible software assets, by Tampa Electric Company.

Dear Ms. Brownless:

On March 17, 2020 you asked the OPC to respond to two questions related to the Petition for a limited proceeding to eliminate accumulated amortization reserve surplus for intangible software assets, by Tampa Electric Company, originally filed by the company on February 28, 202 and revised and filed on April 20, 2020 ("Petition" or "Revised Petition"). You requested a response by April 20<sup>th</sup> and I apologize for my oversight in not timely meeting this request. At this time the office has not finalized its response to the original or revised Petition, but can provide this interim response as set out below.

1. Office of Public Counsel (OPC) 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.

**Response:** At this point, the OPC has not fully completed its analysis of the impact of the 2017 Agreement on the Revised Petition filed in this Docket. The OPC expects to provide to the Commission, within a matter of days, its complete response to the Petition – including what, if any, impact the 2017 Agreement has on the Commission’s authority to consider and grant the relief requested. This analysis and response will also indicate the OPC’s position on the appropriateness of granting the relief.

2. OPC 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.

**Response:** At this point, the OPC has not fully completed its analysis of the impact of the 2017 Agreement on the Revised Petition filed in this Docket. The OPC expects to provide to the Commission, within a matter of days, its complete response to the Petition – including what, if any, impact the 2017 Agreement has on the Commission’s authority to consider and grant the relief requested. This analysis and response will also indicate the OPC’s position on the appropriateness of granting the relief.

If you have any questions, please do not hesitate to contact me at 850.717.0328.

Sincerely,

*s/Charles J. Rehwinkel*

Charles J. Rehwinkel

Cc: Certificate of Service.

**CERTIFICATE OF SERVICE**  
**Docket No. 20200065-EI**

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished  
by electronic mail on this 22nd day of April 2020, to the following:

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*s/Charles J. Rehwinkel*  
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