

140 FERC ¶ 61,046
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Jon Wellinghoff, Chairman;
Philip D. Moeller, John R. Norris,
Cheryl A. LaFleur, and Tony T. Clark.

Tampa Electric Company

Docket Nos. ER10-2061-000
ER10-2061-001
ER10-2061-002
ER10-2061-003
ER10-2061-004

ORDER APPROVING UNCONTESTED SETTLEMENT AND ACCEPTING IN PART
AND REJECTING IN PART TARIFF REVISIONS

(Issued July 19, 2012)

1. On February 2, 2012, as revised on May 2, 2012, Tampa Electric Company (Tampa Electric) filed an uncontested settlement (Settlement).¹ Tampa Electric states that the Settlement resolves all issues as to Tampa Electric's proposed revisions to its cost-of-service formula rate (Formula Rate) under its wholesale requirements tariff (Requirements Tariff) set for hearing and settlement judge procedures by the Commission in its initial order issued in this proceeding.²

2. On November 15, 2010, Tampa Electric filed a compliance filing (Compliance Filing) in response to the October Order.³ In the Compliance Filing, Tampa Electric filed revised tariff sheets correcting formula rate errors and provided calculations and work

¹ The February 2, 2012 Filing was made in Docket Nos. ER10-2061-000, ER10-2061-001 and ER10-2061-003. The May 2, 2012 supplemental filing was made in Docket No. ER10-2061-004.

² *Tampa Electric Co.*, 133 FERC ¶ 61,023 (2010) (October Order).

³ The November 15, 2010 Filing was made in Docket No. ER10-2061-002.

papers explaining how it derived the numbers in the proposed Requirements Tariff formula rate from FERC Form No. 1.

3. As discussed below, the Commission approves the Settlement and accepts in part and rejects in part the Compliance Filing.

I. Background

4. On July 30, 2010, Tampa Electric filed tariff provisions establishing a Formula Rate under its Requirements Tariff. Tampa Electric's Filing also included revisions to both its service agreements with the customers under the Requirements Tariff as well as its contract with the Reedy Creek Improvement District (Reedy Creek) for the sale and purchase of capacity and energy. On August 12, 2010, Tampa Electric filed an amendment to its initial filing that included withdrawal of the Reedy Creek contract revisions. In the October Order, the Commission conditionally accepted Tampa Electric's tariff sheets for filing, suspended the filing for five months to become effective March 1, 2011, and established hearing and settlement judge procedures.

5. In the October Order, the Commission (1) denied Tampa Electric's request for waiver of section 35.13 of the Commission's regulations and directed Tampa Electric to file cost of service statements and supporting testimony on compliance; (2) directed Tampa Electric to file a compliance filing revising the Formula Rate to clearly state the formula used to achieve the rate and explain how the numbers were derived from FERC Accounts; (3) directed Tampa Electric to specify the accounting and ratemaking treatment to recognize the economic effects of having Construction Work in Progress (CWIP) in rate base and ensure that customers will not be charged for both capitalized Allowance for Funds Used During Construction (AFUDC) and corresponding amounts of CWIP in rate base pursuant to the Commission's regulations in 18 C.F.R. 35.25; (4) directed Tampa Electric to correct certain errors in the Formula Rate; (5) directed Tampa Electric to revise its agreements regarding the release of confidential information to the Commission; and (6) directed Tampa Electric to remove certain provisions that limit a customer's or the Commission's rights to initiate a section 206 proceeding.⁴

⁴ October Order, 133 FERC ¶ 61,023 at PP 53-62

II. Discussion

A. Compliance Filing in Docket No. ER10-2061-002

1. Compliance Filing

6. On November 5, 2010, in Docket No. ER10-2061-002, Tampa Electric filed a motion for extension of time to file its compliance filing to the October Order. On November 5, 2010, the Commission granted Tampa Electric's motion. On November 15, 2010, Tampa Electric filed the Compliance Filing.

7. In the Compliance Filing, Tampa Electric revises portions of its Formula Rate to provide more transparency by adding or modifying more than 20 tariff sheets illustrating calculations for items such as Return on Investment, Plant Held for Future Use, Electric Plant in Service, Asset Retirement Obligations, Generator Step-Up Units, Capital Additions Placed into Service, Classification of Fixed and Variable Production Expenses, Production-Related Administrative and General Expense allocation and Wages and Salaries allocation.⁵

8. Tampa Electric explains its accounting and ratemaking treatment of CWIP by stating that, in the event that projects receive CWIP in rate base treatment for wholesale rates but AFUDC treatment for retail rates, it will identify, through footnote disclosure on appropriate formula rate schedules, the amount of AFUDC accrued in accordance with state rules that is excluded from wholesale rates.⁶ Tampa Electric states that its financial systems will identify the amount of AFUDC capitalized in accordance with state regulatory rules on each construction work order. Tampa Electric further explains that state rules restrict eligibility of AFUDC capitalization to very large projects with estimated costs that exceed one half of one percent of total plant in service, which it claims amounts to approximately \$30 million for Periods I and II in the instant docket. Tampa Electric asserts that because only a limited number of projects ever receive AFUDC treatment in retail rates, tracking will be required to note the difference between retail and wholesale rate base treatment.

⁵ Compliance Filing, Heintz Test., Exh. No. TEC-104 at 1. *See also* Compliance Filing, Att. A, Tampa Elec. Co. FERC Elec. Tariff, Second Rev. Vol. No. 1, App. A, Schedules A-3.1, A-3.1(1), A-3.2(1), A-4(1), A-4.2(1), A-4.3(1), A-4.4(1), A-5.1(1), A-6.1, A-6.2, A-6.3, and A-6.1 (1).

⁶ Compliance Filing, Transmittal Letter at 5.

9. Tampa Electric states that its tracking of AFUDC adjustments will be maintained through its accounting system for the life of the projects. Tampa Electric states that, for projects that include CWIP in the rate base of the wholesale formula rate, any accrued AFUDC will be excluded from the formula's rate base, as well as the associated depreciation expense, when the project is closed. Further, Tampa Electric states that separate AFUDC asset records will be created in the continuing property record by electric plant account to facilitate ready identification for exclusion from the wholesale formula rates.

10. Tampa Electric corrects certain errors in its Formula Rate, such as removing the net plant allocation factor applied to Accumulated Deferred Income Taxes in its initial filing in Docket No. ER10-2061-000.⁷

11. Tampa Electric also revises the confidentiality provision of the *pro forma* service agreement. Tampa Electric includes specific language outlined in the October Order requiring parties to the service agreement to honor requests by the Commission or its staff for information that is otherwise required to be maintained in confidence under the service agreement. Tampa Electric also includes language governing the timing of notice between parties on third-party requests for confidential information.

12. Finally, Tampa Electric revises the Formula Rate protocols to remove certain provisions that prohibit parties from raising any issues that were not first raised in a preliminary challenge under section 206 of the Federal Power Act (FPA).

2. Responsive Pleadings

13. Notice of Tampa Electric's compliance filing was published in the *Federal Register*, 75 Fed. Reg. 71,112 (2010), with interventions and protests due on or before December 6, 2010. The Orlando Utilities Commission (Orlando Commission) filed a protest to the Compliance Filing on December 6, 2010. Tampa Electric filed an answer to that protest on December 17, 2010.

14. On February 2, 2012, the Orlando Commission filed a motion requesting that the Commission hold in abeyance its December 6, 2010 protest. The Orlando Commission states that if the Commission approves the Settlement "as to all of its terms and conditions without modification or condition, or with modification(s) or condition(s)

⁷ Compare Compliance Filing, Heintz Test., Exh. No. TEC-105, Schedule A-4, line 16 with Tampa Electric July 30, 2012 Filing in Docket No. ER10-2061-000, Heintz Test., Exh. No. TEC-102, Schedule A-4, line 16.

unanimously agreed to by Tampa Electric and the Active Intervenors” then the protest should be deemed withdrawn as of the date of such Commission order.⁸

3. Commission Determination

15. Rule 213(a)(2) of the Commission’s Rules of Practice and Procedure, 18 C.F.R. § 385.213(a)(2) (2011), prohibits an answer to a protest unless otherwise ordered by the decisional authority. We are not persuaded to accept Tampa Electric’s answer and will, therefore, reject it.

16. The Compliance Filing is accepted in part and rejected in part, as discussed below.

17. We find that, consistent with the October Order, Tampa Electric has corrected errors in the Formula Rate. Tampa Electric has also appropriately revised the Formula Rate to state the formula used to achieve the rate and explain how the numbers were derived from FERC Accounts. We note, however, that these revisions have also been incorporated into the Settlement. Our acceptance of these revisions in the Settlement supersedes the relevant tariff sheets pending in the Compliance Filing. Therefore the tariff sheets pending in the Compliance Filing that are listed in Appendix B are rejected as moot.

18. We find that, consistent with the October Order, Tampa Electric included the language in Section 9 (Confidentiality) of Tampa Electric’s proposed service agreements regarding the release of confidential information to the Commission or its staff in its Substitute First Revised Sheet No. 28.⁹

19. However, we find that Tampa Electric has not met its compliance obligation to provide its accounting for CWIP included in rate base. While Tampa Electric explains its rate mechanism to avoid double recovery in its Compliance Filing, it does not provide the specific FERC Accounts that Tampa Electric will use to initially record AFUDC that will be excluded from rate base. Nor does Tampa Electric state what accounts it will use to amortize the amount recorded in the account to offset to depreciation expense once the project is in service. Therefore, we direct Tampa Electric to record AFUDC amounts that will be excluded from rate base by debiting Account 407.3, Regulatory Debits, and crediting Account 254, Other Regulatory Liabilities, in accordance with the instructions

⁸ Orlando Commission February 2, 2012 Motion to Hold in Abeyance at 1.

⁹ This tariff sheet is not included as part of the Settlement.

of those Accounts.¹⁰ In addition, Tampa Electric is directed to amortize the Regulatory Liability as an offset to the depreciation expense by debiting Account 254 and crediting Account 407.4, Regulatory Credits.

B. Settlement in Docket Nos. ER10-2061-000, ER10-2061-001, ER10-2061-003, and ER10-2061-004

1. Settlement

20. On February 2, 2012, Tampa Electric filed the Settlement in Docket Nos. ER10-2061-000, ER10-2061-001, and ER10-2061-003 and a motion for interim rate relief and expedited action in Docket Nos. ER10-2061-000 and ER10-2061-001. On February 8, 2012, the Chief Administrative Law Judge granted Tampa Electric's motion for interim rate relief and authorized the Settlement rates on an interim basis effective February 1, 2012.¹¹ On March 13, 2012, the Administrative Law Judge certified the Settlement as uncontested.¹²

21. On May 2, 2012, Tampa Electric filed, in Docket No. ER10-2061-004, two substitute tariff sheets that were inadvertently omitted when the Settlement was filed.¹³ Tampa Electric explains that these two tariff sheets were thoroughly vetted with intervenors and Trial Staff in the settlement proceeding prior to filing the Settlement, and were intended by all participants to be included in the Settlement.

22. The Settlement, as amended, includes revised tariff sheets for a Formula Rate under Tampa Electric's Requirements Tariff. The Settlement also includes revisions to certain service agreements with the customers under the Requirements Tariff for the sale and purchase of capacity and energy. The Settlement largely incorporates the Compliance Filing requirements discussed above, except as otherwise stated.

23. Article VII of the Settlement provides that Tampa Electric will refund customers the difference between their assessed rates and the Settlement rates, plus interest pursuant

¹⁰ See, e.g., *American Transmission Co.*, 105 FERC ¶ 61,388 (2003), *order on reh'g*, 107 FERC ¶ 61,117 (2004); *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 (2007), *order on reh'g*, 121 FERC ¶ 61,009 (2007).

¹¹ *Tampa Electric Co.*, Docket Nos. ER10-2061-000 and ER10-2061-001 (Feb. 8, 2012) (unpublished order).

¹² *Tampa Electric Co.*, 138 FERC ¶ 63,016 (2012).

¹³ Substitute First Revised Sheet No. 46 and Substitute First Revised Sheet No. 63.

to section 35.19a of the Commission's regulations. Within 15 days following the date on which Tampa Electric has completed providing the refunds to all customers, Tampa Electric will file a refund report with the Commission.

24. The Settlement provides that "Tampa Electric may recover the costs of post-retirement benefits other than pensions (PBOPs) in its [Requirements] Tariff rates on a 'pay as you go' basis rather than in accordance with the Commission's 'Statement of Policy' ... subject to the Commission's waiver of the Statement of Policy."¹⁴ Tampa Electric requests waiver of the Commission policy to charge PBOPs in rates on an accrual basis (Commission method),¹⁵ to allow it to charge PBOPs on a "pay-as-you-go" basis because it contends that the Commission method would not be cost-effective.¹⁶ Tampa justifies its waiver request on several grounds. First, Tampa Electric explains that the Commission method would cost customers approximately \$3.1 million more than the "pay-as-you-go" method. Second, Tampa Electric states that in order to maximize income tax deductions under the Commission method, it would have to set up four types of external trust funds, each with its own initial set-up and administrative costs. Third, Tampa Electric contends that certain "key employees" would not be eligible to participate in these four trust scenarios under the Commission method. Thus, these employees would have to be paid under some pay-as-you-go method in any case. Fourth, Tampa Electric states that the costs of setting-up and managing these trusts under the Commission method would reach almost the value of the PBOPs themselves on an annual basis, with administration and set-up fees of approximately \$200,000 a year, to manage less than \$300,000 in annual wholesale FERC-jurisdictional PBOPs. Tampa Electric notes that the Commission has granted waiver in the past where the pay-as-you-go method was more cost-effective, and states that this precedent should apply similarly here.¹⁷

25. In addition, under the Settlement, the parties and Trial Staff have agreed that all rate base items will be end-of-year values, except for annual capital additions, which will

¹⁴ Settlement at 4 (Article III) (citing *Post-Employment Benefits Other Than Pensions*, 61 FERC ¶ 61,330 (1992), *order denying reh'g and granting clarification in part*, 65 FERC ¶ 61,035 (1993)).

¹⁵ Settlement at 11-12 (citing *Maine Yankee Atomic Power Co.*, 66 FERC ¶61,375, *clarified*, 68 FERC ¶ 61,190 (1994); *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219, at 54 (2007); *Commonwealth Edison Co.* 119 FERC ¶ 61,238 (2007)).

¹⁶ Settlement, Appendix 2, Chronister Affidavit at 2-7.

¹⁷ *Id.*

be weighted based on their completion dates. Though the calculations technically deviate from Commission regulations, by weighting the values in calculating the Projected and Annual Revenue Requirement, Tampa Electric asserts that the rate will capture new plant additions for only those months that they provide service during the year, which accomplishes the goals of the regulations.

26. The Settlement provides that “[t]he standard of review for any changes to the terms or conditions of [the Settlement] during its term shall be the ‘ordinary’ just and reasonable standard as clarified in *Morgan Stanley Capital Group Inc. v. Public Utility District No. 1 of Snohomish County, Washington*, [554] U.S. 527 (2008).”¹⁸

2. Responsive Pleadings

27. On February 22, 2012, Commission Trial Staff (Trial Staff) filed comments in support of the Settlement, but requested that the Commission require Tampa Electric to follow specific depreciation accounting and reporting guidance. First, Trial Staff notes that the Settlement includes a request for waiver of the Commission’s policy regarding PBOPs. Trial Staff states that waivers of the Commission’s PBOP policy rest solely within the Commission’s discretion and notes that the Commission has granted such waivers in the past.

28. Second, Trial Staff contends that the Settlement deviates from Commission regulations in that the Formula Rate uses end-of-year account balances to determine the plant in service rather than using the average of 13 monthly balances as required by Commission regulations.¹⁹

29. Third, Trial Staff contends that the Settlement adopts depreciation and amortization rates previously established by the Florida Public Service Commission (Florida Commission),²⁰ but expresses concern that Tampa Electric petitioned the Florida Commission for approval of a new depreciation study that will change those rates.²¹ Trial Staff asserts that Tampa Electric has committed to make an FPA section 205 filing with the Commission to seek a change in its wholesale depreciation rates upon Florida Commission approval of changes in its retail depreciation rates. However, Trial Staff

¹⁸ Settlement at § 8.3; *see also* Explanatory Statement at 11.

¹⁹ Trial Staff February 22, 2012 Comments at 7 (Trial Staff Comments) (citing 18 C.F.R. § 35.13(h)).

²⁰ Trial Staff Comments at 8.

²¹ *Id.* (citing Docket No. 110131-EI).

argues that the timing of the FPA section 205 depreciation filing may cause a lag between the effectiveness of the Florida Commission and the Commission depreciation rates. Trial Staff asserts that the Settlement fails to provide assurance that Tampa Electric's FERC Form No. 1, and hence its future year's rates, will not reflect depreciation expense based on Florida Commission depreciation determinations that have not been approved by the Commission. Thus, Trial Staff asserts that the Commission should direct Tampa Electric how its depreciation must reflect, in both its books and in its FERC Form No. 1, any rate, accounting or timing differences between the Florida Commission and Commission depreciation rates.²² Trial Staff asserts that it made similar accounting recommendations in the settlement filed by Florida Power and Light Company (Florida Power).²³ Trial Staff contends that the Commission chose not to adopt Trial Staff's recommendations in that case since Florida Power represented that it would abide by Order No. 618.²⁴ However, Trial Staff asserts that Tampa Electric has not made such assurances and therefore accounting directives are necessary.

30. On March 2, 2012, Tampa Electric filed a response to Trial Staff's comments. Tampa Electric asserts that provisions in its Requirements Tariff make it clear that it will not change its depreciation rates as reflected in the Formula Rate without first obtaining the Commission's acceptance of the change through an FPA section 205 filing. Tampa Electric states it will make sure that the Formula Rate, including all input data, reflects Commission-accepted depreciation and amortization practices and that any deviations will be adjusted annually to reflect the Commission-approved depreciation rates in a transparent manner.²⁵ Tampa Electric contends that the provisions of the Requirements Tariff allow it to make exactly the same representations that the Commission found compelling in rejecting Trial Staff's similar accounting recommendations in the Florida Power proceeding and therefore asserts that Trial Staff's instant recommendations should be similarly rejected.²⁶

²² Trial Staff Comments at 9.

²³ *Id.* at 10 (citing *Florida Power & Light Co.*, 138 FERC ¶ 61,063 (2011)).

²⁴ Trial Staff Comments at 10 (citing *Depreciation Accounting*, Order No. 618, FERC Stats. & Regs. ¶ 31,104 (2000)).

²⁵ Tampa Electric Company March 2, 2012 Reply Comments at 6-7.

²⁶ *Id.* at 8-9.

3. Commission Determination

31. The Settlement appears to be fair and reasonable and in the public interest and is hereby approved. The Commission's approval of the Settlement does not constitute approval of, or precedent regarding, any principle or issue in this proceeding. The Commission retains the right to investigate the rates, terms and conditions under the just and reasonable and not unduly discriminatory or preferential standard of FPA section 206.²⁷

32. We grant Tampa Electric's request for waiver of Commission policy on PBOPs for rate purposes and accept the Settlement Agreement as filed.²⁸ Any future changes from the pay-as-you-go method approved herein must be made pursuant to FPA section 205 to ensure no over-recovery or error in estimates.

33. With regard to Tampa Electric's use of end-of-year account balances in the Formula Rate to determine the plant in service rather than the average of 13 monthly balances, we approve the deviation from Commission policy. Under the Settlement, all rate-base items will be end-of-year values, except for annual capital additions, which will be weighted, based on their completion dates. The weighting will be used in the calculation of both projected and annual revenue requirement. The weighting will ensure that the rate will capture new plant additions for only those months that the new plant additions actually provide service during the year.²⁹

34. With regard to the accounting and reporting of depreciation, we find no reason to require Tampa Electric to implement certain procedures in a future FPA section 205 filing. Tampa Electric's Requirements Tariff contains provisions that require it to make an FPA section 205 filing prior to changing its Commission-approved depreciation rates. Tampa Electric has also specifically indicated that it will file an FPA section 205 filing with the Commission to seek a change in its wholesale depreciation rates if the Florida

²⁷ 16 U.S.C. § 824e (2006).

²⁸ We note that because it has been determined that special circumstances make it appropriate to use a different method of allocating PBOPs for rate purposes, Tampa Electric must recognize a regulatory asset or liability for the prudently incurred dollar difference between its pay-as-you-go method and the Commission method for accounting purposes, in accordance with the Commission's policy on PBOPs. *Post-Employment Benefits Other Than Pensions*, 61 FERC ¶ 61,330, at 62,202 (1992).

²⁹ *Tampa Electric Co.*, 138 FERC ¶ 63,016, at P 23 (2012) (certification of uncontested offer of settlement); Trial Staff Comments at 7-8.

Commission approves any changes to its retail depreciation rates. Although Tampa Electric did not explicitly represent that it would abide by the requirements of Order No. 618, the Requirements Tariff binds Tampa Electric to the directives of Order No. 618, which requires it to make an FPA section 205 filing to change depreciation rates for ratemaking purposes.

35. The tariff records listed in Appendix A are accepted effective March 1, 2011, as in compliance with the Settlement. In addition, the suspended tariff records listed in Appendix B are rejected as moot.

36. This order terminates Docket Nos. ER10-2061-000, ER10-2061-001, ER10-2061-002, ER10-2061-003 and ER10-2061-004.

The Commission orders:

(A) The Compliance Filing is hereby accepted in part and rejected in part, to become effective March 1, 2011, as discussed in the body of this order.

(B) Tampa Electric is directed to file a refund report with the Commission within 15 days following the date on which Tampa Electric has completed providing refunds to customers, consistent with Article VII of the Settlement.

(C) The Settlement is hereby approved, as discussed in the body of this order.

By the Commission

(S E A L)

Nathaniel J. Davis, Sr.,
Deputy Secretary.

Appendix A

Tariff records accepted effective March 1, 2011:

Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Substitute Second Revised Sheet No. 1*
Substitute First Revised Sheet No. 5*
Substitute Second Revised Sheet No. 6
Substitute Second Revised Sheet No. 7
Substitute Second Revised Sheet No. 8
Substitute Second Revised Sheet No. 9
Substitute Second Revised Sheet No. 10
Substitute Second Revised Sheet No. 11
Substitute First Revised Sheet No. 14C
Substitute Second Revised Sheet No. 15
Original Sheet No. 15A
Substitute Second Revised Sheet No. 18
Substitute First Revised Sheet No. 28*
Substitute Original Sheet No. 35A*
Substitute Second Revised Sheet No. 36
Substitute First Revised Sheet No. 37
Second Substitute Original Sheet No. 37A
Substitute First Revised Sheet No. 38
Substitute First Revised Sheet No. 39
Substitute First Revised Sheet No. 40
Substitute First Revised Sheet No. 41
Substitute First Revised Sheet No. 42
Substitute First Revised Sheet No. 43
Substitute First Revised Sheet No. 44
Substitute First Revised Sheet No. 45
Substitute First Revised Sheet No. 46**
Substitute First Revised Sheet No. 47
Substitute First Revised Sheet No. 48
Substitute First Revised Sheet No. 49
Substitute First Revised Sheet No. 50
Substitute First Revised Sheet No. 51
Substitute First Revised Sheet No. 52
Substitute First Revised Sheet No. 53
Substitute First Revised Sheet No. 54

Substitute First Revised Sheet No. 55
Substitute First Revised Sheet No. 56
Substitute First Revised Sheet No. 57
Substitute First Revised Sheet No. 58
Substitute First Revised Sheet No. 59
Substitute First Revised Sheet No. 60
Substitute First Revised Sheet No. 61
Substitute First Revised Sheet No. 62
Substitute First Revised Sheet No. 63**
Substitute First Revised Sheet No. 64
Substitute Original Sheet No. 64A
Substitute Original Sheet No. 64B
Substitute Original Sheet No. 64C
Substitute Original Sheet No. 64D
Substitute Original Sheet No. 64E
Substitute Original Sheet No. 64F
Substitute Original Sheet No. 64G
Substitute Original Sheet No. 64H
Substitute Original Sheet No. 64I
Substitute Original Sheet No. 64J
Substitute Original Sheet No. 64K
Substitute Original Sheet No. 64L
Substitute Original Sheet No. 64M
Substitute Original Sheet No. 64N
Substitute Original Sheet No. 64O
Substitute Original Sheet No. 64P
Substitute First Revised Sheet No. 65
Substitute First Revised Sheet No. 66
Substitute First Revised Sheet No. 67
Substitute First Revised Sheet No. 68
Substitute First Revised Sheet No. 69
Substitute First Revised Sheet No. 70
Substitute First Revised Sheet No. 71
Substitute First Revised Sheet No. 72
Substitute Original Sheet No. 73
Substitute Original Sheet No. 74
Substitute Original Sheet No. 75

Tariff sheets marked with an asterisk were filed in Docket No. ER10-2061-002 in compliance to the Commission's order in *Tampa Elec. Co.* 133 FERC ¶ 61,023 (2010). Tariff sheets marked with a double asterisk were filed in Docket No. ER10-2061-004 to amend the Settlement. All other tariff sheets were filed as part of the Settlement or remain unchanged from the original filing.

City of St. Cloud, Florida
Service Agreement No. 6
Under Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Original Sheet No. 1
Substitute First Revised Sheet No. 2
Substitute First Revised Sheet No. 3
Substitute First Revised Sheet No. 4
Substitute First Revised Sheet No. 5
Substitute First Revised Sheet No. 6
Original Sheet No. 7
Original Sheet No. 8
Original Sheet No. 9
Original Sheet No. 10
Original Sheet No. 11
Original Sheet No. 12
Substitute First Revised Sheet No. 13
Substitute First Revised Sheet No. 14
Original Sheet No. 15
Original Sheet No. 16
Original Sheet No. 17
Original Sheet No. 18
Substitute First Revised Sheet No. 19
Substitute First Revised Sheet No. 20

City of Wauchula, Florida
Service Agreement No. 3
Under Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Substitute First Revised Sheet No. 1
Original Sheet No. 2
Substitute First Revised Sheet No. 3
Substitute First Revised Sheet No. 4
Original Sheet No. 5
Original Sheet No. 6
Original Sheet No. 7

Original Sheet No. 8
Original Sheet No. 9
Original Sheet No. 10
Original Sheet No. 11
Original Sheet No. 12
Original Sheet No. 13
Original Sheet No. 14
Original Sheet No. 15
Original Sheet No. 16
Original Sheet No. 17
Original Sheet No. 18
Original Sheet No. 19
Original Sheet No. 20
Original Sheet No. 21
Original Sheet No. 22
Original Sheet No. 23
Original Sheet No. 24
Original Sheet No. 25
Original Sheet No. 26
Original Sheet No. 27

Appendix B
Suspended tariff records from Docket No. ER10-2061-002 rejected as moot:

Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Substitute Original Sheet No. 37
Original Sheet No. 37A
Second Substitute Original Sheet No. 38
Second Substitute Original Sheet No. 39
Second Substitute Original Sheet No. 40
Second Substitute Original Sheet No. 41
Second Substitute Original Sheet No. 42
Second Substitute Original Sheet No. 43
Second Substitute Original Sheet No. 44
Original Sheet No. 44A
Second Substitute Original Sheet No. 45
Original Sheet No. 45A
Second Substitute Original Sheet No. 46
Second Substitute Original Sheet No. 47
Second Substitute Original Sheet No. 48
Second Substitute Original Sheet No. 49
Original Sheet No. 49A
Second Substitute Original Sheet No. 50
Original Sheet No. 50A
Second Substitute Original Sheet No. 51
Original Sheet No. 51A
Second Substitute Original Sheet No. 52
Second Substitute Original Sheet No. 53
Original Sheet No. 53A
Second Substitute Original Sheet No. 54
Original Sheet No. 54A
Original Sheet No. 54B
Original Sheet No. 54C
Second Substitute Original Sheet No. 55
Original Sheet No. 55A
Second Substitute Original Sheet No. 56
Second Substitute Original Sheet No. 57
Second Substitute Original Sheet No. 58
Second Substitute Original Sheet No. 59
Second Substitute Original Sheet No. 60

Second Substitute Original Sheet No. 61
Second Substitute Original Sheet No. 62
Second Substitute Original Sheet No. 63
Substitute Original Sheet No. 69
Substitute Original Sheet No. 70
Substitute Original Sheet No. 71
Substitute Original Sheet No. 72

City of St. Cloud, Florida
Service Agreement No. 6
Under Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Original Sheet No. 2
Original Sheet No. 3
Original Sheet No. 4
Original Sheet No. 5
Original Sheet No. 6
Original Sheet No. 13
Original Sheet No. 14
Original Sheet No. 19
Original Sheet No. 20

City of Wauchula, Florida
Service Agreement No. 3
Under Tampa Electric Co.
FERC Electric Tariff
Second Revised Vol. No. 1
Electric Power Wholesale Requirements Service

Original Sheet No. 1
Original Sheet No. 3
Original Sheet No. 4