



October 14, 2016

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, D.C. 20426

Re: Tampa Electric Company
Docket No. AC17-____-000
Proposed Journal Entries

Dear Ms. Bose:

On April 15, 2016, Tampa Electric Company ("Tampa Electric") completed the sale of the Phillips Station Equipment and Land to Southern Salvage, Inc. subsequent to the decommissioning of the Phillips Station. The sale was recorded in Account 102, Electric Plant Purchased or Sold, in accordance with the provisions of that account and Electric Plant Instruction No. 5 in the Uniform System of Accounts, 18 CFR Part 101 (2016). A summary of the journal entries required to clear Account 102 is shown on the attachment enclosed for your approval as required by the provisions of that account.

The loss was recorded to Account 421.2, Loss on Disposition of Property, in accordance with the provisions of that account and Electric Plant Instruction No. 5 in the Uniform System of Accounts, 18 CFR Part 101 (2016).

If you have any questions regarding this request, please contact me at (813) 228-1766.

Sincerely,

A handwritten signature in black ink, appearing to read "Amber De Lucenay".

Amber De Lucenay
Manager Regulatory Plant Accounting

Enclosure

TAMPA ELECTRIC COMPANY
PROPOSED ACCOUNTING ENTRIES
SALE OF PHILLIPS STATION EQUIPMENT AND LAND
AS OF OCTOBER 2016

	(A)	(B)	(C)	(D)	(E)
<u>LINE NO. /</u> <u>COLUMN</u>	<u>ACCOUNT</u> <u>NUMBER</u>	<u>DESCRIPTION</u>		<u>DEBITS</u>	<u>CREDITS</u>
1	Journal Entry #1:	To record sale proceeds of Sale of Phillips			
2	131	CASH		301,026	
3	102	PLANT PURCHASED OR SOLD			301,026
4					
5					
6	Journal Entry #2:	To record original cost (BV) of Plant and Land			
7	102	PLANT PURCHASED OR SOLD		62,433,271	
8	101	ELECTRIC PLANT IN SERVICE			62,433,271
9					
10					
11	Journal Entry #3:	To record the accumulated depreciation Phillips plant			
12	108	ACCUMULATED PROVISION FOR DEPRECIATION		61,301,785	
13	102	PLANT PURCHASED OR SOLD			61,301,785
14					
15					
16	Journal Entry #4:	To record loss on Sale of Phillips			
17	421	LOSS ON DISPOSITION OF PROPERTY		830,460	
18	102	PLANT PURCHASED OR SOLD			830,460
19					
20					
21	Journal Entry #5:	To record additional expense towards Sale of Phillips			
22	421	LOSS ON DISPOSITION OF PROPERTY		92,374	
23	186	DEFERRED DEBIT			92,374
24					
25					

Document Content(s)

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