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May 29, 1997

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Determination of appropriate cost allocation and regulatory treatment of total revenues associated with wholesale sales to Florida Municipal Power Agency and City of Lakeland by Tampa Electric Company;
FPSC Docket No. 970171-EU

Dear Ms. Bayo:

Enclosed for filing in the above docket is the original and one copy of Tampa Electric Company's Notice of Service of Answers to Second Request for Production of Documents (Nos. 3-7) of the Florida Public Service Commission Staff propounded and served by Hand Delivery on May 12, 1997.

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

ACK _____
AFA _____
APP _____
CAF _____ JDB/pp
CMU _____ Enclosures
CTR _____ cc: All Parties of Record (w/o enc.)
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC _____
WAS _____
OTH _____

RECEIVED & FILED

FPSC BUREAU OF RECORDS

DOCUMENT NUMBER - DATE

05430 MAY 29 97

REC'D - RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Determination of appropriate
cost allocation and regulatory
treatment of total revenues associated
with wholesale sales to Florida
Municipal Power Agency and City of
Lakeland by Tampa Electric Company.


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) DOCKET NO. 970171-EU
) FILED: May 29, 1997
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**TAMPA ELECTRIC COMPANY'S NOTICE OF SERVICE OF ANSWERS
TO SECOND REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 3-7)
OF THE FLORIDA PUBLIC SERVICE COMMISSION STAFF**

Tampa Electric Company has this day furnished to the Staff of the Florida Public Service Commission its answers to Second Request for Production of Documents (Nos. 3-7) propounded and served by Hand Delivery on May 12, 1997.

DATED this 29th day of May, 1997.

Respectfully submitted,



LEE L. WILLIS
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HARRY W. LONG, JR.
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Post Office Box 111
Tampa, Florida 33601-0111

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

DOCUMENT NUMBER-DATE

05430 MAY 29 97

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Notice of Service, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand deliver (*) on this 29th day of May, 1997 to the following:

Ms. Leslie Paugh*
Staff Counsel
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Mr. Gary Lawrence
City of Lakeland
501 East Lemon Street
Lakeland, FL 33801-5079

Ms. Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin,
Davidson, Rief & Bakas, P.A.
117 South Gadsden Street
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Mr. John W. McWhirter
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Mr. Robert Williams
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7201 Lake Ellinor Drive
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Mr. John Roger Howe
Office of Public Counsel
c/o The Florida Legislature
111 West Madison St., Room 812
Tallahassee, FL 32399-1400



ATTORNEY