BEFORE THE FEDERAL COMMUNICATIONS COMMISSION COMMISSION

Brig	ht House Networks, LLC				
	Complainant,)	File No. EB-06-MD-003			
Т	v.)	020080		08	\mathcal{X}
lam	pa Electric Company,) Respondent.)		373 IMM03	MAR 17	RECEIVED-
To:	Enforcement Bureau Market Disputes Resolution Division		SSION RK	AM 10: 46	D-FPSC

RESPONDENT TAMPA ELECTRIC COMPANY'S RESPONSE TO COMPLAINANT'S FIRST SET OF INTERROGATORIES

Respondent Tampa Electric Company ("Tampa Electric") by and through undersigned counsel, hereby makes the following responses to Complainant's First Set of Interrogatories.

Preliminary Statement

All of the responses of Tampa Electric to the Interrogatories are based upon information and documentation that is currently available and specifically known to it. The responses to the Interrogatories are made in a good faith effort to produce information available to Tampa Electric, but Tampa Electric specifically reserves the right to utilize at any subsequent adjudication or trial any additionally discovered information, evidence or documents.

Answers

1. Set forth fully each of the calculations made by TECO for each pole attachment rate charged by TECO to any party, or sought from any party, including BHN, since 2001 for cable

DOCUMENT NUMBER - DATE

attachments or telecommunications attachments, including the derivation of all elements of all such calculations.

RESPONSE: Respondent Tampa Electric states that the information sought in Interrogatory 1 regarding cable and competitive local exchange carrier (CLEC) attachments was previously provided in Exhibit 23 to "Tampa Electric Company's Response to Pole Attachment Complaint of Bright House Networks, LLC," filed in this action on March 29, 2006.

2. Identify each document that supports any calculation made by TECO for each pole attachment rate charged by TECO to any party, or sought from any party, including BHN, since 2001 for cable attachments or telecommunications attachments, including the derivation of all elements of such calculations.

RESPONSE: Respondent Tampa Electric states that its FERC accounts, which are publicly available documents believed already to be in the possession of Complainant, are the primary documents that support the calculations referenced in Interrogatory 2. Further, Tampa Electric states that any additional documents supporting said calculations were previously provided in Exhibit 23 to "Tampa Electric Company's Response to Pole Attachment Complaint of Bright House Networks, LLC," filed on March 29, 2006 in this action.

3. Provide the factual basis for TECO's conclusion that an average of 2.08 attaching entities have made pole attachments to TECO's poles in BHN's service area.

RESPONSE: Respondent Tampa Electric states that the factual basis for its conclusion that an average of 2.08 attaching entities have made pole attachments to its poles is provided in the Declaration of Kristina Anguilli, appended to "Tampa Electric Company's Response to Pole Attachment Complaint of Bright House Networks, LLC," filed in this action on March 29, 2006.

4. Identify each document that supports or may be used to support TECO's conclusion that an average of 2.08 attaching entities have made pole attachments to TECO's poles in BHN's service area.

RESPONSE: Respondent Tampa Electric states that it possesses one or more compact discs containing detailed map panels that were used by Tampa Electric to determine the average number of attaching entities. In addition, Tampa Electric maintains a detailed database of pole attachment data, which can be queried to produce the number of attaching entities, but also includes considerable amounts of information not relevant to this action, information that is confidential, and information that is proprietary to Tampa Electric.

5. What is the average number of attaching entities that have made pole attachments to those TECO poles to which BHN is attached?

RESPONSE: Respondent Tampa Electric states as follows:

Attaching Entities	<u>Poles</u>	Attachments	Total Attachm	<u>ents</u>
Tampa Electric & BHN	38187	2	76374	
Tampa Electric, BHN, Plus 1	102410	3	307230	
Tampa Electric, BHN, Plus 2	4391	4	17564	
Tampa Electric, BHN, Plus 3	28	5	140	
	145016		401308	
		Weighted Average 2.7673.		2.767336

6. Identify each document that supports, or could be used to derive, the answer requested in Interrogatory Number 5.

RESPONSE: See response to Interrogatory 4.

7. Identify all documents that reflect the number and/or original cost of any appurtenances to TECO's poles.

RESPONSE: Respondent Tampa Electric states that no Tampa Electric document reflects the number and/or original cost of any appurtenances to poles because appurtenances to poles are minor items of property that are component parts of the pole retirement unit.

Tampa Electric's accounting practices for the additions or retirements of electric plant are governed by the Uniform System of Accounts prescribed by the Code of Federal Regulations, Title 18, Chapter I, Subchapter C, Part 101 and Florida Administrative Code Rule 25-6.0142 Uniform Retirement Units for Electric Utilities (Rule.) Rule paragraph (3) states: "All utility plants shall be considered as consisting of retirement units and minor items of property. Each utility will implement a list of retirement units in conformity with the Commission's List of Retirement Units (Electrical Plant)... (List.)" Rule paragraph (2)(f) defines a minor item as "Any part or element of plant which is not designated as a retirement unit, but is a component part of the retirement unit." Tampa Electric's List identifies the following retirement units for poles, towers and fixtures:

Account 364 – Poles, Towers and Fixtures

Pole - Including Fixtures Each

T 1

Foundation/Piling

Each

Pole Reinforcing

Each

Tampa Electric's plant accounting system was designed to determine quantity and cost at the pole retirement unit level in conformity with the aforementioned rules, not at the minor item level. 8. Describe fully the process that TECO undertakes to determine each year the original investment in FERC Account 364 as reflected in TECO's FERC Form 1.

RESPONSE: Respondent Tampa Electric states that its plant accounting system captures the monthly additions, retirements and transfers by plant account in a database. The Plant Accounting Department queries the database to determine the annual activity that is reported in the FERC Form 1. The system is designed to convert the detail transactions by construction work order to plant accounts and post to a database on a monthly basis. The retirement unit cost is assigned a retirement unit code by stock number in materials and supplies. Outside purchase poles are assigned a retirement unit code through the Accounts Payable System or via journal entries in the General Ledger System. Based on the quantity and cost of the retirement units, minor item costs are allocated to the retirement units. Based on a estimated standard install cost, the labor and overheads are allocated to the retirement units. The system derives the plant account number based on the work order type and the retirement unit code. The retirement unit cost by plant account is posted to the database.

9. Identify all documents that have been used by TECO since 2000 to determine the original investment in FERC Account 364.

RESPONSE: Respondent Tampa Electric states that it relies upon the database referred to above in response to Interrogatory 8.

Describe fully any sub-accounts or breakdowns of the investment data for FERC Account 10.

364.

RESPONSE: Respondent Tampa Electric states that in conformity with the accounting

rules described in Interrogatory No. 7, it maintains a Continuing Property Record for each

electric plant account and each retirement unit. The record for poles identifies the total

quantity and cost of electric plant in service at the end of the year by type (e.g., wood) and

size (e.g., 50 foot).

Respectfully submitted,

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Date: March 10, 2008

CERTIFICATE OF SERVICE

I, Raymond A. Kowalski, hereby certify that copies of the foregoing has been served upon the persons listed below by first class mail, this 10th day of March, 2008, postage prepaid or by hand delivery (*) and/or by email (**).

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BEFORE THE FEDERAL COMMUNICATIONS COMMISSION WASHINGTON, DC 20554

Bright House Networks, LLC))
Complainant)))
v.) File No. EB-06-MD-003
Tampa Electric Company,)
Respondent.))
AFFIDAVIT VERIFYING	ANSWERS TO INTERROGATORIES
STATE OF FLORIDA	
COUNTY OF HILLSBOROUGH, to-wit:	
Electric Company, after being first sworn,	, Energy Delivery Constructions Services for Tampa deposes and states that she has read and reviewed the terrogatories annexed hereto and believes them to be ge, information and belief.
	Hurstina Anguilli Kristina Anguilli
Subscribed and sworn to be	efore me this 6th day of March 2008.
My Commission Expires:	