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.

Mr. John Roger Howe

) DOCKET NO. 970171-EU

FILED: MAY 12, 1997

Mr. Gary Lawrence

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original and a true and correct copy of Staff's Second Set of Interrogatories (Nos. 6 - 28), has been sent via Hand Delivery to James D. Beasley, Esquire, Lee L. Willis, Esquire, Macfarlane, Ausley, Ferguson & McMullen, 227 South Calhoun Street, Tallahassee, Florida 32302, on behalf of Tampa Electric Company, and that a true and correct copy has been furnished via U.S. Mail, this 12th day of May, 1997 to the following:

| Office of Public Counsel 111 West Madison Street | City of Lakeland 501 East Lemon Street |
|---|---|
| Suite 801 | Lakeland, FL 33801-5079 |
| ACK Tallahassee, FL 32399-1400 | |
| AFA | |
| APP Mr. Joseph A. McGlothlin | Ms. Angela Llewellyn |
| MB. VICKI GOLGON Kadiman | Tampa Electric Company Regulatory and Business |
| CMUMcWhirter, Reeves, | Strategy |
| CTR McGlothlin, Davidson & | P.O. Box 111 |
| EAG117 South Gadsden Street | Tampa, FL 33601-0111 |
| LEGTallahassee, FL 32301 | |
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CERTIFICATE OF SERVICE DOCKET NO. 970171-EU

Mr. Robert Williams Florida Municipal Power Agency 7201 Lake Ellinor Dr. Orlando, FL 32809

> LESLIE J. PAUGH Staff Counsel

FLORIDA PUBLIC SERVICE COMMISSION 2540 Shumard Oak Boulevard Gerald L. Gunter Building Tallahassee, Florida 32399-0850 (904) 413-6199