State of Florida

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: May 29, 2008

TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk

FROM: Lisa C. Bennett, Senior Attorney, Office of the General Counsel LCB

RE: Docket No. 070733-EI - Complaint No. 694187E by Cutrale Citrus Juices USA, Inc. against Tampa Electric Company for refusing to provide transformer ownership discount for electrical service provided through Minute Maid substation.

Please place the attached documents in the above-referenced docket file. Thank you.

LCB/th

STATE OF FLORIDA PUBLIC SERVICE COMMISSION

CUTRALE CITRUS JUICES USA, INC.,

Petitioner,

vs.

TAMPA ELECTRIC COMPANY,

Respondent.
_____/

PSC Complaint No.: 694187E
Docket No. 0707833-EI

Cutrale's Response to PSC Data Request Dated March 21, 2008

Petitioner, CUTRALE CITRUS JUICES USA, INC. ("Cutrale") hereby responds to the additional data requests served by the Public Service Commission on March 21, 2008 as follows:

1. **Data Request**: Does Cutrale Citrus Juice use 13 kv for all or part of its facilities or does it step down all of its service to 4 kv?

Response: Cutrale steps down all of its service to 4 kv and below.

2. **Data Request**: If Cutrale Citrus Juice has been stepping down all of its service to 4 kv – when did it commence doing so? did it request service from TECO at 4kv? If yes, when did it make its request to TECO? Provide documentation.

Response: Cutrale's predecessor began stepping down all of its service no later than April 12, 1988, based on available documentation. Cutrale acquired the plant from Coca-Cola Foods ("Coke") in 1996, and became a successor in interest to Coke's existing contracts, including its Interconnection Agreement with TECO dated November 1, 1987 (attached hereto as Exhibit A) and its Tariff Agreement for the Purchase of Firm Standby and Supplemental Service dated April 12, 1988 ("Tariff Agreement," attached hereto as Exhibit B). These agreements, which are still in effect, came into being in connection with Coke's installation of its own power cogeneration facilities at

Coke's Auburndale plant twenty years ago. Paragraph 10 of the Interconnection Agreement provides: "Tampa Electric will provide the class or classes of electric service requested by QF (i.e., Coke), *to the extent that they are consistent with applicable tariffs.*" (emphasis added). It is thus clear that Coke's "request for service" from TECO at that time was necessarily limited to, and governed by, the applicable tariff.

The "applicable tariff" which governed Coke's Interconnection Agreement is set forth in the Tariff Agreement dated April 12, 1988. The Tariff Agreement notes that TECO supplies "firm standby and/or supplemental service to Customers whose electric energy requirements are normally supplied or supplemented from sources other than the Company, and who require standby and/or supplemental service from" TECO. See Tariff Agreement, page 1. The Tariff, which by its own express terms was "applicable" to such customers, was TECO's "Firm Standby and Supplemental Service" Rate Schedule SBF 358-359, which is attached to the Tariff Agreement as Exhibit A. That Tariff does not specify the voltage at which service was requested by Coke to be delivered, but sets forth the rate schedule for Demand Charges and Energy Charges on a "per KW-Month", "per KW-Day", and "per KW-Hour" basis, depending upon various applications.

It is critical to note that the SBF 358-359 Tariff which governs the Interconnection Agreement provides for two separate "Transformer Ownership Discounts," *only one of which* is claimed here by Cutrale. These two discounts are described in separate paragraphs of the Tariff, and have different eligibility requirements. See Original Sheet No. 6.603 of the SBF 358-359 Rate Schedule, attached as Exhibit A to the Tariff Agreement. The discount which is ***not*** sought by Cutrale is the "higher" of the two discounts, which grants a $.42/35 to a customer who "furnishes and installs all subtransmission voltage to utilization voltage substation transformation." Cutrale,

on the other hand, claims entitlement to the "lower" of the two discounts, which grants a $.32/27 discount available to a customer who "furnishes and installs all primary voltage to secondary voltage line transformation from a primary voltage distribution feeder." Obviously, it is only the "higher" of the two separate transformer ownership discounts – *and the one not claimed here by Cutrale* – which, by its express terms, is "based on Tampa Electric's avoidance of all transformation expenses."

TECO has justified its refusal to grant the "lower" discount to Cutrale on the grounds that TECO has not "avoided all transformation expenses." It is obvious, however, that TECO's "avoidance of all transformation expenses" is not the correct standard which applies to Cutrale's eligibility under the Tariff [1] for the "lower" of the two discounts, and TECO's reliance on that standard for denial of Cutrale's discount is clearly misplaced. TECO has erroneously judged Cutrale's eligibility for the "lower" of the two available Transformer Ownership Discounts by the standard which applies only to the "higher" of the two discounts.

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[1] The governing Tariff under which Cutrale operates has since been revised. The current Tariff which applies is TECO's Time of Day Firm Standby and Supplemental Service, Rate Schedule SBFT 358, which still provides for the two separate Transformer Ownership Discounts, but the discount amounts have increased: the "higher" discount is now $.59/52, and the "lower" discount – applicable to Cutrale – is $.36/32. Based on TECO's answers to the PSC's February 1, 2008 Staff Data Requests, questions #8-9, Cutrale is the only TECO customer served by a dedicated substation which operates under this particular Tariff. Moreover, of the other five TECO customers served by a dedicated substation referred to in TECO's answer to question #9, only one is governed by a tariff which provides for the "lower" transformer ownership discount claimed here by Cutrale (*i.e.*, the customer that is served under Rate Schedule GSLDT), and it is not clear from TECO's answers whether that customer owns its own transformers, as Cutrale does. The tariffs governing the remaining four customers do not have the same Transformer Ownership Discount provision as Cutrale's tariff does. Their tariffs *only* provide for the "higher" transformer ownership discount, which – unlike the "lower" discount claimed by Cutrale – is expressly based on TECO's "avoidance of *all* transformation expenses."

3. **Data Request**: If Cutrale Citrus Juice had requested 4kv delivery from the utility and provided the transformation from 13kv to 4kv in order to be billed at the 13 kv level, what would be the difference in charges?

Response: Again, Cutrale is a successor in interest to Coke, which originally "requested service" consistent with the "applicable tariff." Neither the Interconnection Agreement nor the Tariff Agreement indicate what specific voltage level of service was "requested" by Coke in 1987-1988, but they make it clear that Coke's "request" had to be in conformance with the "applicable tariff," which provides for two different Transformer Ownership Discounts, only one of which applies to Cutrale. As for the difference in charges that would have resulted had the appropriate Transformer Ownership Discount been applied, that information is not available to Cutrale, but should be available to TECO.

Respectfully submitted,

WINDERWEEDLE, HAINES, WARD & WOODMAN, P.A.

390 N. Orange Avenue, Suite 1500
Post Office Box 1391
Orlando, FL 32802-1391
(407) 423-4246
(407) 423-7014 (Fax)
Attorneys for Cutrale\

By: _____
Robert P. Major, Esq.
Florida Bar No.:0501115
E-mail: rmajor@whww.com

Certificate of Service

I hereby certify that a copy of this document and its Exhibit was provided by e-mail and regular mail to James D. Beasley, Esq., Ausley & McMullen, P.O. Box 391, Tallahassee, FL 32302, and to Lisa C. Bennett, Esq., Public Service Commision, Capital Circle Office Center, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, this 26th day of March, 2008.

Robert P. Major, Esq.

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COCA COLA FOODS

TAMPA ELECTRIC COMPANY'S

INTERCONNECTION AGREEMENT

THIS AGREEMENT is made and entered into this 1st day of November, 1987 by and between Coca Cola Foods, a division of the Coca Cola Company, hereinafter referred to as "QF" and Tampa Electric Company, a private utility corporation organized under the laws of the State of Florida. The QF and Tampa Electric shall collectively be referred to herein as the "Parties".

1. Facility.

The QF's generating facility, hereinafter referred to as "Facility", is cated at 602 McKean Street, Auburndale, Florida 33823, as set forth in the Map of Exhibit A (attached hereto), and is within the Tampa Electric service territory. QF intends to have its Facility installed and operational on or about December 1, 1987. QF shall provide Tampa Electric 14 days prior notice of the Facility's initial operation, and it shall cooperate with Tampa Electric to arrange initial deliveries of power to Tampa Electric's system.

The Facility has been or will be certified as a Qualifying Facility pursuant to the rules and regulations of the Florida Public Service Commission (FPSC) or the Federal Energy Regulatory Commission (FERC). The QF shall maintain the qualifying status of the Facility throughout the term of the interconnection.

2. Construction Activities.

QF shall provide Tampa Electric with written instructions to proceed with construction of the Interconnection Facilities as shown on Exhibit B and as described in Exhibit C of this Agreement.

Upon the parties' Agreement as to the appropriate interconnection design requirements, Exhibit C, and receipt of written instructions to proceed delivered by QF, Tampa Electric shall endeavor to design and perform or cause to be performed all of the work necessary to interconnect the Facility with the Tampa Electric system in time for the projected commercial operation of the Facility scheduled for December 1, 1987.

QF agrees to reimburse Tampa Electric for all expenses incurred by Tampa Electric to design, construct, operate, maintain and repair the Interconnection Facilities, described in Exhibit C, necessary for integration the Facility into the Tampa Electric electrical system. Such interconnection costs shall not include any costs which Tampa Electric would otherwise incur if it were not engaged in interconnected operations with QF but instead simply provided the electric power requirements of the Facility with electricity either generated by Tampa Electric or purchased from another source.

QF agrees to pay the costs for complete interconnection work, Exhibit D, (X) within 30 days after Tampa Electric notifies QF that such interconnection work has been completed.

In the event QF notifies Tampa Electric in writing to cease interconnection work before its completion, QF shall be obligated to reimburse Tampa Electric for the interconnection costs incurred up to the date such notification is received.

3. Cost Estimates.

Attached hereto as Exhibit D and incorporated herein by this reference, is a document entitled, "QF Interconnection Cost Estimates". The QF agrees to reimburse Tampa Electric $ 79,239 for the cost of the interconnection work as contained in Exhibit D.

4. Technical Requirements and Operations.

The parties agree that QF's interconnection with, and delivery of electricity into, the Tampa Electric system must be accomplished in accordance with the provisions of Tampa Electric Company's "General Standards for Safety and Interconnection" attached hereto as Exhibit E, and made a part of this Agreement.

In the event that changes in the engineering or operating standards or practices in the utility industry, and Tampa Electric's corresponding standards or practices or changes in regulatory requirements, affect the design or operation of Tampa Electric's electrical system, and this in turn necessitates additions to or modifications of the Interconnection Equipment or Facilities utilized to materially effect this Agreement so as to ensure the continued safe and reliable operations provided for in this Agreement, as well as the continued compatibility of the Facility with Tampa Electric's system, QF agrees to bear the cost of such additions or modifications which are directly attributable to the Facility. The costs of such additions or

modifications shall not include any costs which Tampa Electric would otherwise incur if it were not engaged in interconnected operations with the Facility, but instead simply provided the Facility's electrical power requirements with electricity either generated by Tampa Electric or purchased from another source.

In addition, QF agrees to require that the Facility Operator immediately notify Tampa Electric's System Dispatcher by telephone in the event hazardous or unsafe conditions associated with the parties' parallel operations are discovered by or made known to the Facility Operator. If such conditions are detected or made known to the Tampa Electric System Dispatcher, then Tampa Electric will likewise immediately contact the Facility Operator by telephone. Each party agrees to immediately take whatever appropriate corrective action is necessary to correct the hazardous or unsafe conditions.

To the extent Tampa Electric reasonably determines the same to be necessary to ensure safe operation of the Facility or to protect the integrity of Tampa Electric's system, QF agrees to reduce power generation or take other appropriate actions.

5. Interconnection Facilities.

The Interconnection Facilities shall include the items listed in Exhibit C, which is made an integral part of this Agreement.

Interconnection Facilities on Tampa Electric's side of the ownership line with QF, attached hereto as Exhibit B, shall be owned, operated, maintained and repaired by Tampa Electric at QF's expense. QF shall be responsible for the cost of designing, installing, operating and maintaining the Interconnection Facilities on QF's side of the ownership line as indicated in Exhibit B. The QF shall be responsible for establishing and maintaining

controlled access by third parties to the Interconnection Facilities owned by the QF.

6. Maintenance and Repair Payments.

Tampa Electric will separately invoice QF monthly for all costs associated with the operation, maintenance and repair of the Interconnection Facilities based on the QF's proportionate share of Tampa Electric's system operation and maintenance costs, determined using the "Methodology to Calculate Cogeneration Charges for Operation and Maintenance Expenses for Interconnection Facilities" attached hereto as Exhibit F. QF agrees to pay Tampa Electric within 20 business day of receipt of each invoice. In the event of additions to or deletions from the Interconnection Facilities as provided for in Section 4 herein, the monthly invoice to QF shall be adjusted to reflect changes in Tampa Electric Investment on Customer Behalf as that term is used in Exhibit F.

7. Site Access.

In order to help ensure the continuous, safe, reliable and compatible operation of the Facility with the Tampa Electric system, QF hereby grants to Tampa Electric for the period of interconnection the reasonable right of ingress and egress, consistent with the safe operation of the Facility, over property owned or controlled by QF to the extent Tampa Electric deems such ingress and egress necessary in order to examine, test, calibrate, coordinate, operate, maintain or repair any interconnection equipment involved in the parallel operation of the Facility and Tampa Electric's system, including Tampa Electric's metering equipment.

8. Construction Responsibility.

In no event shall any Tampa Electric statement, representation, or lack thereof, either express or implied, relieve the QF of its exclusive responsibility for the Facility. Specifically, any Tampa Electric inspection of the Facility shall not be construed as confirming or endorsing the Facility's design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Facility's equipment. Tampa Electric's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any Facility equipment or procedure.

9. Insurance.

QF has delivered and Tampa Electric has accepted a letter, in lieu of a certificate of insurance, certifying QF's self-insured liability coverage ich is made a part of this Agreement and attached hereto as Exhibit G.

10. Electric Service to QF.

Tampa Electric will provide the class or classes of electric service requested by QF, to the extent that they are consistent with applicable tariffs.

11. Notification.

For purpose of making emergency or any communications relating to the operation of the Facility, under the provisions of this Agreement, the parties agree to provide to each other, in writing, the name, location and telephone number of the person or persons to whom communications are to be directed. Once such person or persons are identified, they shall be the persons or persons to be notified until such time as a party notifies the other in

writing of a change. The parties initially designate the following persons or notification:

For Coca Cola Foods

"Facility Operator"

Steam Refrigeration Operator — 24-Hour

Phone: *813* 967-6611 Ext. 6451

For Tampa Electric:

Dispatcher

System Operations — 24-Hour

Palm River — Phone: (813) 621-2929

12. Attachments.

Exhibits A through G attached hereto are incorporated herein and constitute part of this Agreement.

13. Termination.

In the event QF ceases interconnected parallel operation of the Facility with the Tampa Electric system, QF may terminate this Agreement by providing written notification to Tampa Electric 30 days in advance of such termination. QF shall be obligated to reimburse Tampa Electric for the unpaid balance of the interconnection cost as provided for in Section 3 herein, plus any expense necessary to remove the unneeded Interconnection Facilities.

14. Assignment.

The QF shall have the right to assign its benefits under the Agreement, but the QF shall not have the right to assign its obligations and duties without Tampa Electric's prior written consent.

IN WITNESS WHEREOF, QF and Tampa Electric have executed this Agreement the day and year first above written.

WITNESSES:

Coca Cola Foods

WITNESSES:

Tampa Electric Company

Attachments for Coca Cola Foods/Tampa Electric Company

Exhibit

A - Central Florida Phosphate Area Map

B - Interconnection Diagram

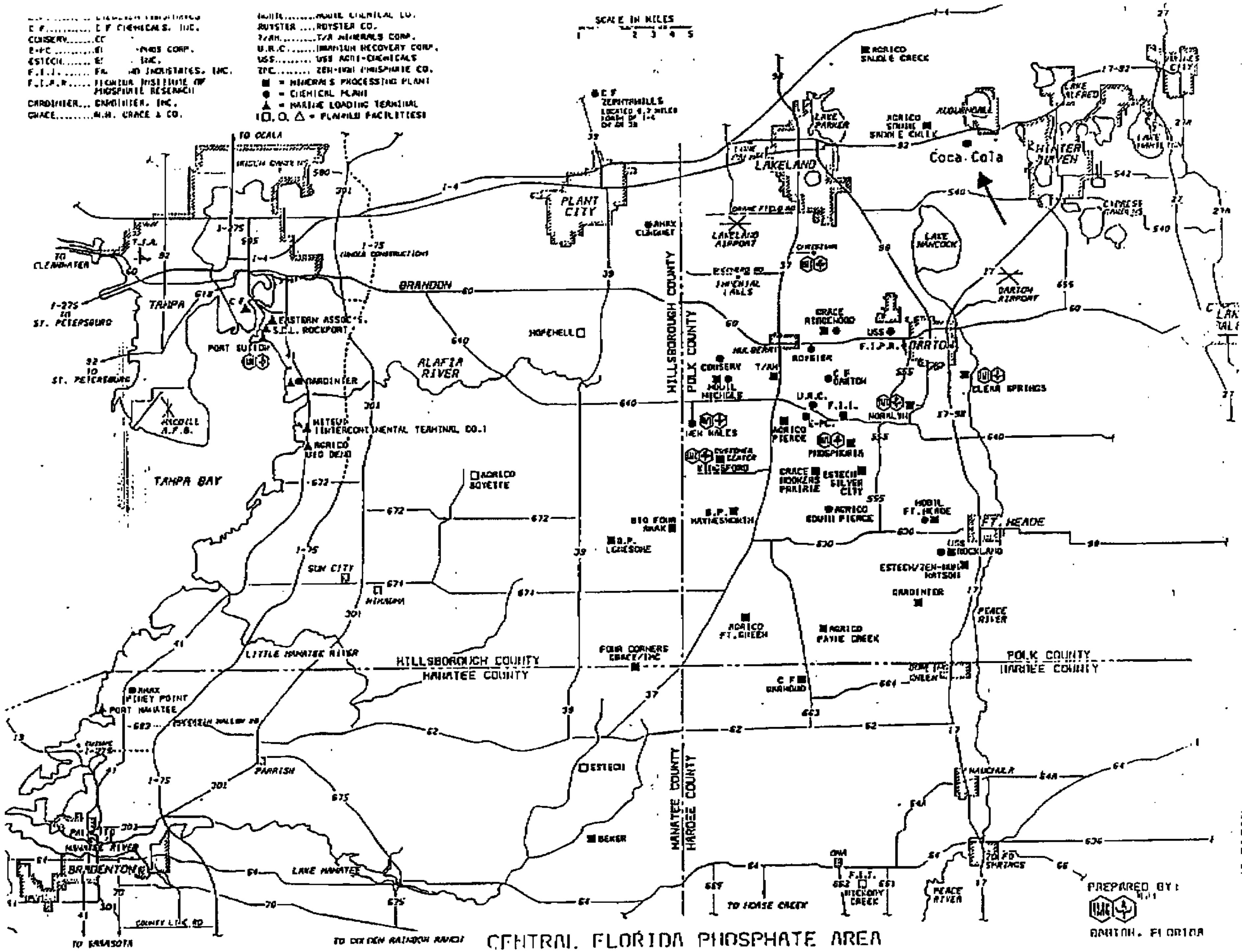
C - Interconnection Description

D - Interconnect Cost Estimate

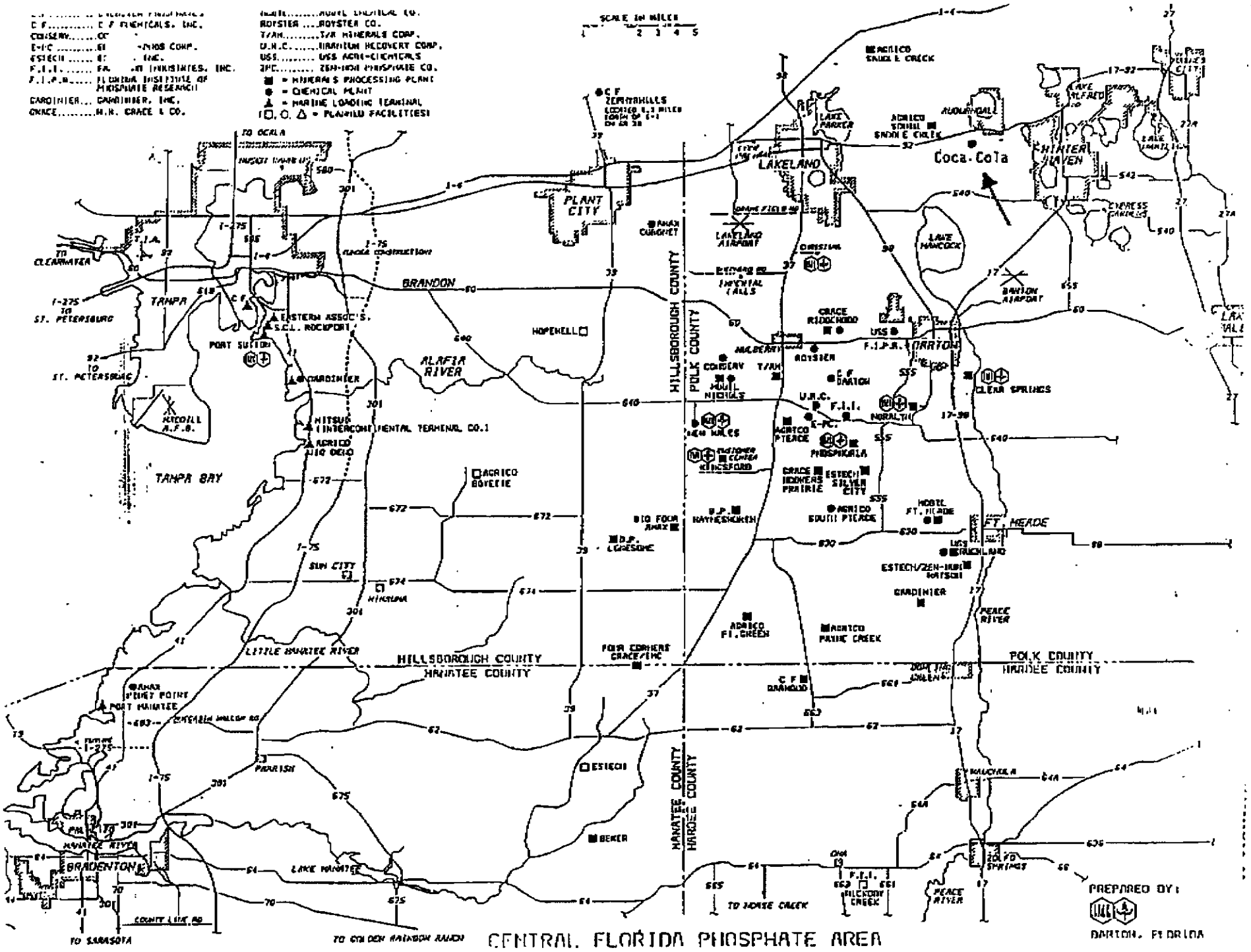
E - Tampa Electric Company's General Standards for Safety

F - Methodology to Calculate Cogeneration Charges for Operation and Maintenance Expenses for Interconnection Facilities

G - Certificate of Insurance



CENTRAL FLORIDA PHOSPHATE AREA



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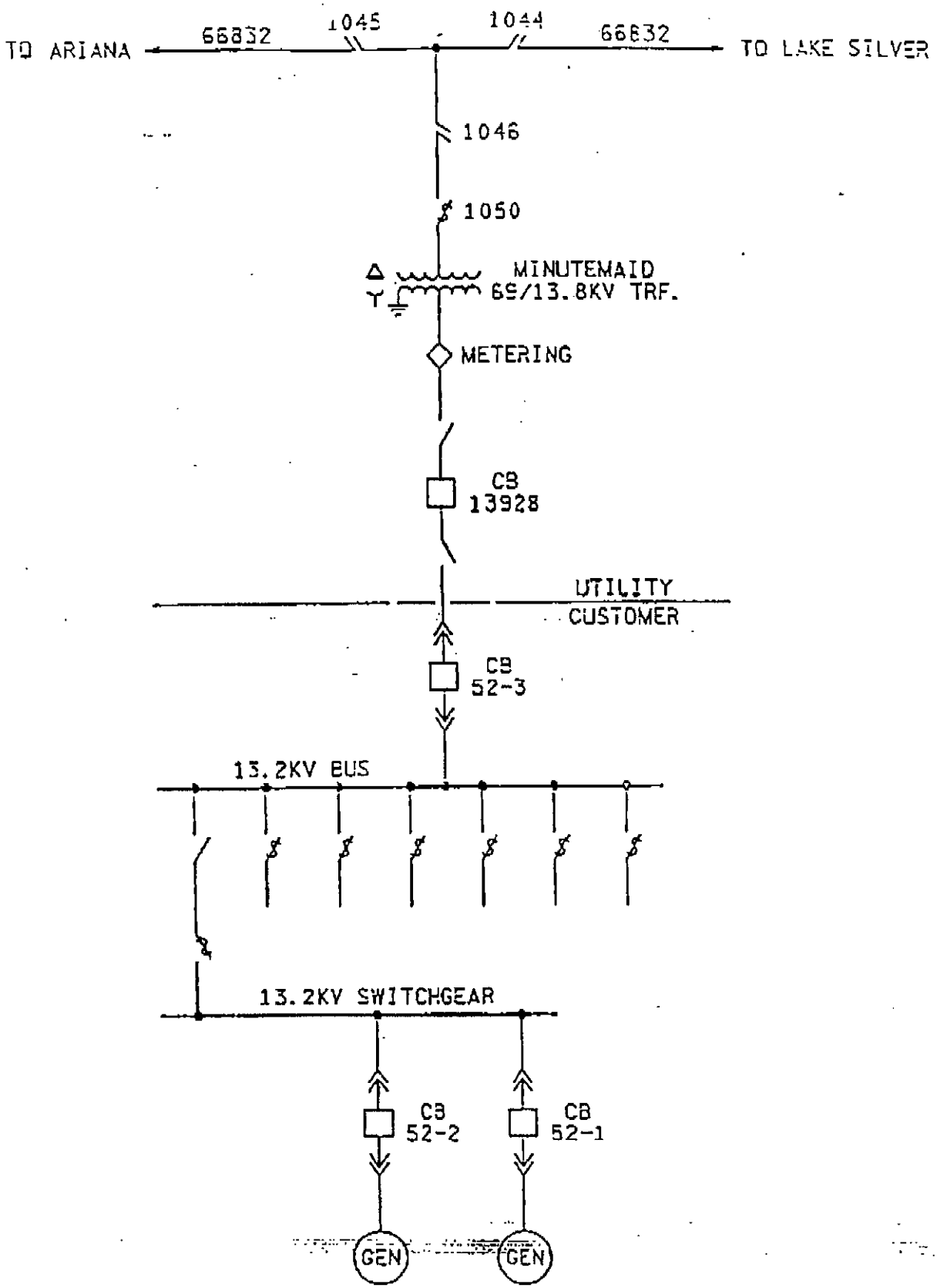


ONE LINE DIAGRAM

DATE: _____

EXHIBIT C

COCA-COLA/MINUTE MAID
DESCRIPTION OF COGENERATION INTERCONNECTION

Engineering and installation of substation facility addition and upgrading of 13 kV metering equipment.

Telemetering and supervisory work.

Metering system measuring and recording equipment at station.

Metering system measuring and recording equipment for generator metering.

Relay and control work for addition.

EXHIBIT D

COCA-COLA/MINUTE MAID
COGENERATION INTERCONNECTION COST

Existing Substation Modifications:	$ 22,940
Telemetering:	7,070
New Substation Metering and Recording Equipment:	8,904
Generator Metering and Recording Equipment:	24,050
Relay and Control:	16,275
TOTAL FACILITY COST	$ 79,239

ORIGINAL SHEET NO. 8.550

TAMPA ELECTRIC COMPANY'S

GENERAL STANDARDS FOR SAFETY

AND INTERCONNECTION OF COGENERATION AND

SMALL POWER PRODUCTION FACILITIES TO

THE ELECTRIC UTILITY SYSTEM

Applicable Throughout The Company's Service Area

25-17.87 Interconnection and Standards

(1) Each utility shall interconnect with any qualifying facility which:

(a) is in its service area;

(b) requests interconnection;

(c) agrees to meet system standards specified in this Rule and;

(d) agrees to pay the cost of interconnection.

(2) Nothing in this rule shall be construed to preclude a utility from evaluating each request for interconnection on its own merits and modifying the general standards specified in this Rule to reflect the result of such an evaluation.

(3) Where a utility refuses to interconnect with a qualifying facility or attempts to impose unreasonable standards pursuant to Section (2) of this rule, the qualifying facility may petition the Commission for relief. The utility shall have the burden of

demonstrating to the Commission why interconnection with the qualifying facility should not be required or that the standards the utility seeks to impose on the qualifying facility pursuant to Section (2) are reasonable.

(4) The qualifying facility shall have the option of making monthly installment payments toward the full cost of interconnection. However, where the qualifying facility exercises that option, the utility shall charge interest on the amount owing. The utility shall charge such interest at the 30 day highest grade commercial paper rate. In any event, no utility may bear the cost of interconnection.

(5) Application for Interconnection. A qualifying facility shall not operate electric generating equipment in parallel with the utility's electric system without the prior written consent of the utility. Formal application for interconnection shall be made by the qualifying facility prior to the installation of any generation related equipment. This application shall be accompanied by the following:

(a) Physical layout drawings, including dimensions;

(b) All associated equipment specifications and characteristics including, but not limited to, technical parameters, ratings, basic impulse levels, electrical main one-line diagrams, schematic diagrams, system protections, frequency, voltage, current and interconnection distance;

(c) Functional and logic diagrams, control and meter diagrams, conductor sizes and length, and any other relevant data which might be necessary to understand the proposed system and to be able to make a coordinated system;

(d) Power characteristics in watts and vars;

(e) Expected radio-noise, harmonic generation and telephone interference factor;

(f) Synchronizing methods and;

(g) Operating/instruction manuals.

Any subsequent change in the system must also be submitted for review and written approval prior to actual modification. The above mentioned review, recommendations and approval by the utility do not relieve the qualifying facility from complete responsibility for the adequate engineering design, construction and operation of the qualifying facility equipment and for any liability for injuries to property or persons associated with any failure to perform in a proper and safe manner for any reason.

(6) Personnel Safety. Adequate protection and safe operational procedures must be developed and followed by the joint system. These operating procedures must be approved by both the utility and the qualifying facility. The qualifying facility shall be required to furnish, install, operate and maintain in good order and repair, and be solely responsible for, without cost to the utility, all facilities required for the safe operation of the generation system in parallel with the utility's system.

The qualifying facility shall permit the utility's employees to enter upon its property at any reasonable time for the purpose of inspection and/or testing the qualifying facility's equipment, facilities, or apparatus. Such inspections shall not relieve the qualifying facility from its obligation to maintain its equipment in safe and satisfactory operating condition.

The utility's approval of isolating devices used by the qualifying facility will be required to ensure that these will comply with the utility's switching and tagging procedure for safe working clearances.

(a) Disconnect switch. A manual disconnect switch, of the visible load break type, to provide a separation point between the qualifying facility's generation system and the utility's system, shall be required. The utility will specify the location of the disconnect switch. The switch shall be mounted separate from the meter socket and shall be readily accessible to the utility and be capable of being locked in the open position with a utility padlock. The utility may reserve the right to open the switch (i.e., isolating the qualifying facility's generation system) without prior notice to the qualifying facility. To the extent practicable, however, prior notice shall be given.

Any of the following conditions shall be cause for disconnection:

1. Utility system emergencies and/or maintenance requirements;

2. Hazardous conditions existing on the qualifying facility's generating or protective equipment as determined by the utility;

3. Adverse effects of the qualifying facility's generation to the utility's other electric consumers and/or system as determined by the utility;

4. Failure of the qualifying facility to maintain any required insurance, or;

5. Failure of the qualifying facility to comply with any existing or future regulations, rules, orders or decisions of any governmental or regulatory authority having jurisdiction over the qualifying facility's electric generating equipment or the operation of such equipment.

(b) Responsibility and Liability. The utility shall be responsible for utility owned facilities. The qualifying facility shall be responsible for the qualifying facility's entire system, ensuring adequate safeguards for other utility customers, utility personnel and equipment, and for the protection of its own generating system. The qualifying facility shall indemnify and save the utility harmless from any and all claims, demands, costs, or expenses for loss, damage, or injury to persons or property (including the qualifying facility's generation system and the utility's system) caused by, arising out of, or resulting from:

1. Any act or omission by the qualifying facility, or qualifying facility's contractors, agents, servants and/or employees in connection with the installation or operation of the qualifying facility's generation system or the operation thereof in connection with the utility's system;
2. Any defect in, failure of, or fault related to the qualifying facility's generation system;
3. The qualifying facility's negligence or negligence of qualifying facility's contractors, agents, servants and employees or;
4. Any other event or act that is the result of, or approximately caused by, the qualifying facility.

(c) Insurance. The qualifying facility shall deliver to the utility, at least fifteen days prior to the start of any interconnection work, a certified copy or duplicate original of a liability insurance policy issued by a reputable insurance company authorized to do business in the State of Florida, jointly protecting and indemnifying the qualifying facility and the utility, its officers, employees, and representatives against all liability and expense on account of claims and suits for injuries or damage to persons or property arising out of the interconnection to the qualifying facility, or caused by operation of any of the qualifying facility's equipment or by the qualifying facility's failure to maintain the qualifying facility's equipment in satisfactory and safe operating condition.

The policy providing such coverage shall provide public liability insurance, including property damage, in an amount not less than $300,000 for each occurrence; more insurance may be required as deemed necessary by the utility. In addition, the above required policy shall be endorsed with a provision whereby the insurance company will notify the utility thirty days prior to the effective date of cancellation or material change in the policy.

The qualifying facility shall pay all premiums and other charges due on said policy and keep said policy in force during the entire period of interconnection with the utility.

(7) Protection and Operation. It will be the responsibility of the qualifying facility to provide all devices necessary to protect the qualifying facility's equipment from damage by the abnormal conditions and operations which occur on the utility system that result from interruptions and restorations of service by the utility's equipment and personnel. The qualifying facility shall protect its generator and associated equipment from overvoltage, undervoltage, overload, short circuits (including ground fault condition), open circuits, phase unbalance and reversal, over or under frequency condition, and other injurious electrical conditions that may arise on the utility's system and any reclose attempt by the utility.

The utility may reserve the right to perform such tests as it deems necessary to ensure safe and efficient protection and operation of the qualifying facility's equipment.

(a) Loss of source: The qualifying facility shall provide, or the utility will provide at the qualifying facility's expense, approved protective equipment necessary to immediately, completely, and automatically disconnect the qualifying facility's generation from the utility's system in the event of a fault on the qualifying facility's system, a fault on the utility's system, or loss of source on the utility's system. Disconnection must be completed within the time specified by the utility in its standard operating procedure for its electric system for loss of a source on the utility's system.

This automatic disconnecting device may be of the manual or automatic reclose type and shall not be capable of reclosing until after service is restored by the utility. The type and size of the device shall be approved by the utility depending upon the installation. Adequate test data or technical proof that the device meets the above criteria must be supplied by the qualifying facility to the utility. The utility shall approve a device that will perform the above functions at minimal capital and operating costs to the qualifying facility.

(b) Coordination and Synchronization. The qualifying facility shall be responsible for coordination and synchronization of the qualifying facility's equipment with the utility's electrical system, and assumes all responsibility for damage that may occur from improper coordination or synchronization of the generator with the utility's system.

(c) Electrical characteristics. Single phase generator interconnections with the utility are permitted at power levels up to 20 KW. For power levels exceeding 20 KW, a three phase balanced interconnection will normally be required. For the purpose of calculating connected generation, 1 horsepower equals 1 kilowatt. The qualifying facility shall interconnect with the utility at the voltage of the available distribution or transmission line of the utility for the locality of the interconnection, and shall utilize one of the standard connections (single phase, three phase, wye, delta) as approved by the utility.

The utility may reserve the right to require a separate transformation and/or service for a qualifying facility's generation system, at the qualifying facility's expense. The qualifying facility shall bond all neutrals of the qualifying facility's system to the utility's neutral, and shall install a separate driven ground with a resistance value which shall be determined by the utility and bond this ground to the qualifying facility's system neutral.

(d) Exceptions. A qualifying facility's generator having a capacity rating that can:

1. Produce power in excess of one half of the minimum utility customer requirements of the interconnected distribution or transmission circuit; or
2. produce power flows approaching or exceeding the thermal capacity of the connected utility distribution or transmission lines or transformers; or
3. adversely affect the operation of the utility or other utility customer's voltage, frequency or overcurrent control and protection devices; or
4. adversely affect the quality of service to other utility customers; or
5. interconnect at voltage levels greater than distribution voltages,

will require more complex interconnection facilities as deemed necessary by the utility.

(8) Quality of Service. The qualifying facility's generated electricity shall meet the following minimum guidelines:

(a) Frequency. The governor control on the prime mover shall be capable of maintaining the generator output frequency within limits for loads from no-load up to rated output. The limits for frequency shall be 60 hertz (cycles per second), plus or minus an instantaneous variation of less than 1%.

(b) Voltage. The regulator control shall be capable of maintaining the generator output voltage within limits for loads from no-load up to rated output. The limits for voltage shall be the nominal operating voltage level, plus or minus 5%.

(c) Harmonics. The output sine wave distortion shall be deemed acceptable when it does not have a higher content (root mean square) of harmonics than the utility's normal harmonic content at the interconnection point.

(d) Power Factor. The qualifying facility's generation system shall be designed, operated and controlled to provide reactive power requirements from 0.85 lagging to 0.85 leading power factor. Induction generators shall have static capacitors that provide at least 85% of the magnetizing current requirements of the induction generator field. (Capacitors shall not be so large as to permit self-excitation of the qualifying facility's generator field).

(e) DC Generators. Direct current generators may be operated in parallel with the utility's system through a synchronous invertor. The invertor must meet all criteria in these rules.

(9) Metering. The actual metering equipment required, its voltage rating, number of phases, size, current transformers, potential transformers, number of inputs and associated memory is dependent on the type, size and location of the electric service

provided. In situations where power may flow both in and out of the qualifying facility's system, power flowing into the qualifying facility's system will be measured separately from power flowing out of the qualifying facility's system.

The utility will provide, at no additional cost to the qualifying facility, the metering equipment necessary to measure capacity and energy deliveries to the qualifying facility. The utility will provide, at the qualifying facility's expense, the necessary additional metering equipment to measure capacity and energy deliveries by the qualifying facility to the utility.

(10) Cost Responsibility. The qualifying facility is required to bear all costs associated with the change-out, upgrading or addition of protective devices, transformers, lines, services, meters, switches, and associated equipment and devices beyond that which would be required to provide normal service to the qualifying facility if no cogeneration were involved.

These costs shall be paid by the qualifying facility to the utility for all material and labor that is required. The utility shall supply the qualifying facility with a written cost estimate of all its required materials and labor prior to any work being done. The utility shall also provide project timing and feasibility information to the qualifying facility.

1/15/85
RRS

METHODOLOGY TO CALCULATE COGENERATION CHARGES FOR OPERATION AND MAINTENANCE EXPENSES FOR INTERCONNECTION FACILITIES

Cogeneration Customers are responsible for the expense of operation and maintenance (O & M) of any interconnection equipment installed by Tampa Electric Company uniquely associated with the Cogenerators presence on the Tampa Electric Company system. The method used to calculate this charge is the Expense/Plant Ratio.

After the Florida Public Service Commission renders a final rate case order for the adjusted test year, the installed booked cost for plant investment in 69KV lines, substations and metering are divided into the approved test year's expenditures for the operation and maintenance of that same plant. The resulting expense to plant ratio is used as a multiplier on Tampa Electric Company's installed plant for Cogeneration to determine the annual expected O&M. Tampa Electric Company's 1983 69KV Expense/Plant Ratio was 6.4%.

In order to compensate for inflation from year to year, the Consumer Price Index is applied to the initial value of expenses so determined. Any Customer signing a contract between now and the next final rate case order would pay an amount equal to plant investment made on their behalf multiplied by the ratio (6.4%) times the CPI inflation factors for the interim years. Once a Customer has contracted with Tampa Electric Company, the initial expense to plant ratio would remain constant until the contract end. The actual amount of the charge is adjusted each February, in concert with the annual average Consumer Price Index for the previous year. Costs are prorated in the first year of connection to Tampa Electric Company to correspond to the number of interconnected months.

IN SUMMARY

To recover annual operation and maintenance costs estimated by Tampa Electric Company because of the interconnection of a Cogenerator with the electric system:

$$\text{Annual Interconnection Charge (O\&M)} = \frac{\text{Expense}^*}{\text{Plant}}\ \text{Ratio} \times \text{Teco Investment on Customers Behalf}^* \times \text{Inflation Adjustor}$$

$$\text{Monthly Charge} = \frac{\text{Annual Interconnection Charge (Above)}}{12}$$

* Constant Values over a Contract Life.

METHODOLOGY
January 15, 1985
Page Two

Inflation Adjustor : Estimated at 4.3% for 1985

Adusted annually each February with the Average Annual CPI of the previous year.

True-Up: After each Tampa Electric Company rate case order a new ratio will be applied to contracts signed in order to true-up any changes that may have occurred in the expense to plant relationship.

EXAMPLE

Given:

TECO Investment for Cogeneration Customer $400,000

1983 Expense/Plant Ratio = .064

1984 CPI = 1.043

Find:

1984 and 1985 Interconnection Charges.

Calculation:

1984
Interconnection Charges Annual = $400,000.00 X .064 = $25,600.00
Monthly = $\frac{\$25,600.00}{12}$ = $2,133.33

1985 to be inflated with the 1984 CPI. (Projected at 4.3%)

Interconnection Charges Annual = $25,600.00 X 1.043 = $26,700.80
Monthly = $\frac{\$26,700.80}{12}$ = $2,225.07

ORKSHEET
CA-COLA/MINUTE MAID
ANNUAL O&M CHARGE FOR 1987

1. Electrical Costs

a) Installed Costs:

Substation Facility Addition & Upgrading of 13 kV Metering Equipment	$ 22,940.00
Metering & Recording Equipment	32,954.00
Relay & Control Work	16,275.00
Total	$ 72,169.00

b) O&M Charge - 1987:

$$\frac{\text{Ratio}}{.075} \times \frac{\text{Installed Cost}}{\$72,169.00} = \$ 5,412.68$$

Communications Hardware Portion

a) Installed Cost:

Telemetering & Supervisory Work	$ 7,070.00
Total	$ 7,070.00

b) O&M Charge - 1987

$$\frac{\text{Ratio}}{.10} \times \frac{\text{Installed Cost}}{\$7,070.00} = 707.00$$

Total 1987 Charge $ 6,119.68 *

* Actual charge will be prorated over any months remaining in the year after this installation is complete.

$$\text{1987 Monthly Charge} = \frac{\text{Annual \$}}{12} = \$ 509.97$$

1988 to be inflated with the 1987 CPI (Urban).

TARIFF AGREEMENT FOR THE PURCHASE OF

FIRM STANDBY AND SUPPLEMENTAL SERVICE

This agreement is made and entered into this 12 day of April, 1988, by and between Coca-Cola Foods

(hereinafter called the Customer) and Tampa Electric Company, a corporation organized in and existing under the laws of the State of Florida, (hereinafter called the Company).

W I T N E S S E T H:

WHEREAS, firm standby and/or supplemental service is supplied to Customers whose electric energy requirements are normally supplied or supplemented from sources other than the Company, and who require standby and/or supplemental service from the Company.

NOW, THEREFORE, in consideration of the mutual covenants expressed herein, the Company and the Customer agree as follows:

1. The Company agrees to furnish and the Customer agrees to take power pursuant to the terms and conditions of rate schedule SBF, as currently approved by the Florida Public Service Commission (hereinafter called the Commission) or as said rate schedule may be modified in the future and approved by the Commission.

The Customer further agrees to abide by all applicable requirements of said rate schedule. A copy of the Company's presently approved rate schedule SBF is attached hereto as Exhibit "A" and made a part hereof.

2. Standby service will be furnished by the Company to a Customer requiring Back up Power or Maintenance Power or both, which are defined as follows:

a. Back up Power. Electric energy or capacity supplied by the utility to replace energy or capacity ordinarily generated by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.

b. Maintenance Power. Electric energy or capacity supplied by the utility to replace energy or capacity ordinarily generated by a Customer's own generation equipment during a scheduled outage of the Customer's generation.

3. Supplemental service will be furnished by the Company to a Customer requiring Supplementary Power, which is defined as follows:

a. Supplementary Power. Electric energy or capacity supplied by the utility in addition to that which is normally provided by the Customer's own generation equipment.

4. The Customer and the Company mutually agree to the following demand billing basis upon which the rates will be applied (and as further described in Exhibit "A"):

a. The Supplemental Demand Charge will be applied to each KW of Actual Supplemental Billing Demand. To assist in the calculation of Actual Supplemental Billing Demands a monthly Scheduled Supplemental Billing Demand will be initially defined herein as the KW demand which is normally supplied by the Company to the Customer for supplemental service and is mutually agreed to be 6,000 KW. This demand represents normal supplemental service to the Customer. Any demand taken in excess of the Scheduled Supplemental Billing Demand plus Contract Standby Billing Demand (see Section 4, Part b), is considered Excess Supplemental Billing Demand (see Exhibit "A").

b. The Local Facilities Reservation Charge will be applied to each KW of Contract Standby Billing Demand. This contract demand is initially defined herein as the appropriate amount of backup (in total) which will be provided by the Company for the Customer and is mutually agreed to be 8,000 KW. This demand represents total backup service to the Customer and the charge is set to recover the cost of local facilities (subtransmission and distribution equipment) built and standing ready to serve.

c. The Power Supply Reservation Charge will be applied to each KW of Contract Standby Billing Demand (as set in Section 4, Part b). This demand represents backup service to the Customer and the charge is set to recover the minimum cost of power supply facilities (power plants and transmission lines) built and standing ready to serve. This demand represents the minimum recovery for power supply cost and it will be netted against any charge in excess calculated in Section 4, Part d.

d. The Power Supply Demand Charge will be applied to each KW of Actual Standby Billing Demand. This total of the daily actual standby demands for the billing period is calculated using the highest daily difference between the Actual Supplemental Billing Demand (Section 4, Part a) and the highest 30 minute integrated KW demand read through the service meter for each day with on-peak periods (as defined in tariff Sheet No. 6.601). This demand represents actual use of power supply facilities over and above expected (reservation) use.

e. The Customer opts to take Supplementary Power under the TOD (TOD or non-TOD) billing basis and shall have the right to transfer to the other option at any time without additional charge. If the Customer requests to change a second time, the Customer will be required to sign a contract to remain on that option for at least one year.

5. The minimum charge will never be less than the Standby Local Facilities Charge plus the Power Supply Reservation Charge plus the Customer Facilities Charge from schedule SBF. The first billing period for standby and supplemental service will begin January, 19 88.

6. The Scheduled Supplemental Billing Demand can be increased or decreased by the Customer on a billing period basis. Whenever the Customer determines that an adjustment in the Scheduled Supplemental Billing Demand for a subsequent billing period is appropriate, the Company requires notice in writing three (3) days prior to the beginning of the billing period. This written notice must contain the appropriate Scheduled Supplemental Billing Demand, and will automatically be considered by the Company as an Amendment to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. This demand will represent normal supplemental service to the Customer as defined in Section 4, Part a, and will continue in force until again revised by the Customer.

7. The Contract Standby Billing Demand may be increased in a subsequent billing period, whenever there has been Excess Supplemental Billing Demand (see Exhibit "A") and there is sufficient net dependable capability which requires additional standby demand. This contract demand may also be decreased by mutual consent, providing the Customer has sufficiently demonstrated that his backup requirements no longer equal the contract demand amount. If it is determined by the Company through review of metered data that Excess Supplemental Billing Demand is continually being imposed as a result of generator outages, the Company shall require that the Contract Standby Billing Demand be increased to better reflect the true amount of standby being supplied.

8. If the Customer's Contract Standby Billing Demand has been decreased (as provided for in Section 7) and he subsequently increases it again within 24 months of the original agreed upon change, the Company will immediately bill the Customer for the difference between what was collected during the elapsed time as a demand charge, and what would have been paid by the Customer at the previous higher contract demand.

9. The Company is under no obligation to supply the Customer more Contract Standby Billing Demand than the net effective capability of the Customer's generating equipment.

Term of Agreement

10. The initial term of this agreement shall be the same five (5) years minimum notice the Customer is required to give the Company in advance of transferring to a firm non-standby rate as specified in Exhibit "A."

Other Provisions

11. The Customer agrees to provide space for and pay the appropriate cost of any additional metering equipment required by the Company (including metering of the Customer's generator) necessitated by this agreement. Metering will meet standards as required by the Company.

12. This Agreement supersedes all previous agreements and representations either written or verbal heretofore made between the Company and the Customer with respect to matters herein contained. This Agreement, when duly executed, constitutes the only Agreement between parties hereto relative to the matters herein described.

13. This Agreement shall inure to the benefit of and be binding upon the respective heirs, legal representatives, successors and assigns of the parties hereto. If this agreement is assigned, the Customer will notify the Company prior to the effective date of the assignment.

14. To the extent any provision is added to, modified within or deleted from the rate schedule attached hereto as Exhibit "A" and the same is approved by the Commission, said addition, modification or deletion shall thereafter apply and govern the dealings between the Company and the Customer as if the same were contained in the present rate schedule identified as Exhibit "A" and attached hereto.

IN WITNESS WHEREOF, the Customer and the Company have executed this Agreement the day and year first above written.

Witnesses:

COCA-COLA FOODS

(Supplemental, Standby Service Customer)

by: _____ OK JS

Its VICE PRESIDENT

Attest: _____

Witnesses:

TAMPA ELECTRIC COMPANY

by: _____

Its Vice President Regulatory Affairs

Attest: _____

Secretary

WINDERWEEDLE, HAINES,
WARD & WOODMAN, P.A.
ATTORNEYS AT LAW
MAIN TELEPHONE (407) 423-4246
WWW.WHWW.COM

Please Reply To:

Orlando Office

Robert P. Major
Direct Dial: (407) 246-8661
E-mail: rmajor@whww.com

March 26, 2008

Lisa C. Bennett, Sr. Attorney
Office of General Counsel
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 3239909850

Via Federal Express

Re: Docket No. 070733-EI
Complaint No. 694187E
Cutrale Citrus Juices USA, Inc., v. Tampa Electric Company

Dear Ms. Bennett:

It was a pleasure speaking to you this afternoon at the informal teleconference in the above matter. As I promised in that conference, I am enclosing herewith the Facility Electrical Distribution Single Line Diagram of the Cutrale Citrus Juices USA, Inc., Auburndale plant, which is served by the Minute Maid substation. The diagram shows the 27 transformers described by Alberto Moyano during our teleconference. Also enclosed is a copy of Cutrale's Responses to PSC Data Requests dated March 21, 2008 and its attachments, previously provided to you by e-mail.

I will provide a color copy of the Diagram to Mr. Beasley, counsel for TECO, as soon as I can obtain an additional copy from Cutrale.

Please contact me if you require additional information from Cutrale.

Very truly yours,

Robert P. Major

RPM/
Enclosure

cc: James D. Beasley (w/enclosures, except Diagram)
Alberto Moyano (w/out enclosures)

ORLANDO, FLORIDA
1500 BANK OF AMERICA CENTER
390 NORTH ORANGE AVENUE 32801
POST OFFICE BOX 1391 32802-1391
FAX (407) 423-7014

WINTER PARK, FLORIDA
329 PARK AVENUE, NORTH 32789
SECOND FLOOR
POST OFFICE BOX 880 32790-0880
FAX (407) 645-3728

STATE OF FLORIDA PUBLIC SERVICE COMMISSION

CUTRALE CITRUS JUICES USA, INC.,

Petitioner,

vs.

TAMPA ELECTRIC COMPANY,

Respondent.
_____/

PSC Complaint No.: 694187E
Docket No. 0707833-EI

Cutrale's Response to PSC Data Request Dated March 21, 2008

Petitioner, CUTRALE CITRUS JUICES USA, INC. ("Cutrale") hereby responds to the additional data requests served by the Public Service Commission on March 21, 2008 as follows:

1. **Data Request**: Does Cutrale Citrus Juice use 13 kv for all or part of its facilities or does it step down all of its service to 4 kv?

Response: Cutrale steps down all of its service to 4 kv and below.

2. **Data Request**: If Cutrale Citrus Juice has been stepping down all of its service to 4 kv – when did it commence doing so? did it request service from TECO at 4kv? If yes, when did it make its request to TECO? Provide documentation.

Response: Cutrale's predecessor began stepping down all of its service no later than April 12, 1988, based on available documentation. Cutrale acquired the plant from Coca-Cola Foods ("Coke") in 1996, and became a successor in interest to Coke's existing contracts, including its Interconnection Agreement with TECO dated November 1, 1987 (attached hereto as Exhibit A) and its Tariff Agreement for the Purchase of Firm Standby and Supplemental Service dated April 12, 1988 ("Tariff Agreement," attached hereto as Exhibit B). These agreements, which are still in effect, came into being in connection with Coke's installation of its own power cogeneration facilities at

Coke's Auburndale plant twenty years ago. Paragraph 10 of the Interconnection Agreement provides: "Tampa Electric will provide the class or classes of electric service requested by QF (i.e., Coke), *to the extent that they are consistent with applicable tariffs*." (emphasis added). It is thus clear that Coke's "request for service" from TECO at that time was necessarily limited to, and governed by, the applicable tariff.

The "applicable tariff" which governed Coke's Interconnection Agreement is set forth in the Tariff Agreement dated April 12, 1988. The Tariff Agreement notes that TECO supplies "firm standby and/or supplemental service to Customers whose electric energy requirements are normally supplied or supplemented from sources other than the Company, and who require standby and/or supplemental service from" TECO. See Tariff Agreement, page 1. The Tariff, which by its own express terms was "applicable" to such customers, was TECO's "Firm Standby and Supplemental Service" Rate Schedule SBF 358-359, which is attached to the Tariff Agreement as Exhibit A. That Tariff does not specify the voltage at which service was requested by Coke to be delivered, but sets forth the rate schedule for Demand Charges and Energy Charges on a "per KW-Month", "per KW-Day", and "per KW-Hour" basis, depending upon various applications.

It is critical to note that the SBF 358-359 Tariff which governs the Interconnection Agreement provides for two separate "Transformer Ownership Discounts," *only one of which* is claimed here by Cutrale. These two discounts are described in separate paragraphs of the Tariff, and have different eligibility requirements. See Original Sheet No. 6.603 of the SBF 358-359 Rate Schedule, attached as Exhibit A to the Tariff Agreement. The discount which is ***not*** sought by Cutrale is the "higher" of the two discounts, which grants a $.42/35 to a customer who "furnishes and installs all subtransmission voltage to utilization voltage substation transformation." Cutrale,

on the other hand, claims entitlement to the "lower" of the two discounts, which grants a $.32/27 discount available to a customer who "furnishes and installs all primary voltage to secondary voltage line transformation from a primary voltage distribution feeder." Obviously, it is only the "higher" of the two separate transformer ownership discounts – *and the one not claimed here by Cutrale* – which, by its express terms, is "based on Tampa Electric's avoidance of all transformation expenses."

TECO has justified its refusal to grant the "lower" discount to Cutrale on the grounds that TECO has not "avoided all transformation expenses." It is obvious, however, that TECO's "avoidance of all transformation expenses" is not the correct standard which applies to Cutrale's eligibility under the Tariff [1] for the "lower" of the two discounts, and TECO's reliance on that standard for denial of Cutrale's discount is clearly misplaced. TECO has erroneously judged Cutrale's eligibility for the "lower" of the two available Transformer Ownership Discounts by the standard which applies only to the "higher" of the two discounts.

---

[1] The governing Tariff under which Cutrale operates has since been revised. The current Tariff which applies is TECO's Time of Day Firm Standby and Supplemental Service, Rate Schedule SBFT 358, which still provides for the two separate Transformer Ownership Discounts, but the discount amounts have increased: the "higher" discount is now $.59/52, and the "lower" discount – applicable to Cutrale – is $.36/32. Based on TECO's answers to the PSC's February 1, 2008 Staff Data Requests, questions #8-9, Cutrale is the only TECO customer served by a dedicated substation which operates under this particular Tariff. Moreover, of the other five TECO customers served by a dedicated substation referred to in TECO's answer to question #9, only one is governed by a tariff which provides for the "lower" transformer ownership discount claimed here by Cutrale (*i.e.*, the customer that is served under Rate Schedule GSLDT), and it is not clear from TECO's answers whether that customer owns its own transformers, as Cutrale does. The tariffs governing the remaining four customers do not have the same Transformer Ownership Discount provision as Cutrale's tariff does. Their tariffs *only* provide for the "higher" transformer ownership discount, which – unlike the "lower" discount claimed by Cutrale – is expressly based on TECO's "avoidance of *all* transformation expenses."

3. **Data Request**: If Cutrale Citrus Juice had requested 4kv delivery from the utility and provided the transformation from 13kv to 4kv in order to be billed at the 13 kv level, what would be the difference in charges?

Response: Again, Cutrale is a successor in interest to Coke, which originally "requested service" consistent with the "applicable tariff." Neither the Interconnection Agreement nor the Tariff Agreement indicate what specific voltage level of service was "requested" by Coke in 1987-1988, but they make it clear that Coke's "request" had to be in conformance with the "applicable tariff," which provides for two different Transformer Ownership Discounts, only one of which applies to Cutrale. As for the difference in charges that would have resulted had the appropriate Transformer Ownership Discount been applied, that information is not available to Cutrale, but should be available to TECO.

Respectfully submitted,

WINDERWEEDLE, HAINES, WARD & WOODMAN, P.A.

390 N. Orange Avenue, Suite 1500
Post Office Box 1391
Orlando, FL 32802-1391
(407) 423-4246
(407) 423-7014 (Fax)
Attorneys for Cutrale\

By: _____
Robert P. Major, Esq.
Florida Bar No.:0501115
E-mail: rmajor@whww.com

Certificate of Service

I hereby certify that a copy of this document and its Exhibit was provided by e-mail and regular mail to James D. Beasley, Esq., Ausley & McMullen, P.O. Box 391, Tallahassee, FL 32302, and to Lisa C. Bennett, Esq., Public Service Commision, Capital Circle Office Center, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, this 26th day of March, 2008.

Robert P. Major, Esq.

L:\CUTRALE\adv TECO\Pleadings\Cutrale answers to data request.wpd

COCA COLA FOODS

TAMPA ELECTRIC COMPANY'S

INTERCONNECTION AGREEMENT

THIS AGREEMENT is made and entered into this 1st day of November, 1987 by and between Coca Cola Foods, a division of the Coca Cola Company, hereinafter referred to as "QF" and Tampa Electric Company, a private utility corporation organized under the laws of the State of Florida. The QF and Tampa Electric shall collectively be referred to herein as the "Parties".

1. Facility.

The QF's generating facility, hereinafter referred to as "Facility", is cated at 602 McKean Street, Auburndale, Florida 33823, as set forth in the Map of Exhibit A (attached hereto), and is within the Tampa Electric service territory. QF intends to have its Facility installed and operational on or about December 1, 1987. QF shall provide Tampa Electric 14 days prior notice of the Facility's initial operation, and it shall cooperate with Tampa Electric to arrange initial deliveries of power to Tampa Electric's system.

The Facility has been or will be certified as a Qualifying Facility pursuant to the rules and regulations of the Florida Public Service Commission (FPSC) or the Federal Energy Regulatory Commission (FERC). The QF shall maintain the qualifying status of the Facility throughout the term of the interconnection.

2. <u>Construction Activities.</u>

QF shall provide Tampa Electric with written instructions to proceed with construction of the Interconnection Facilities as shown on Exhibit B and as described in Exhibit C of this Agreement.

Upon the parties' Agreement as to the appropriate interconnection design requirements, Exhibit C, and receipt of written instructions to proceed delivered by QF, Tampa Electric shall endeavor to design and perform or cause to be performed all of the work necessary to interconnect the Facility with the Tampa Electric system in time for the projected commercial operation of the Facility scheduled for December 1, 1987.

QF agrees to reimburse Tampa Electric for all expenses incurred by Tampa Electric to design, construct, operate, maintain and repair the Interconnection Facilities, described in Exhibit C, necessary for integration the Facility into the Tampa Electric electrical system. Such interconnection costs shall not include any costs which Tampa Electric would otherwise incur if it were not engaged in interconnected operations with QF but instead simply provided the electric power requirements of the Facility with electricity either generated by Tampa Electric or purchased from another source.

QF agrees to pay the costs for complete interconnection work, Exhibit D, (X) within 30 days after Tampa Electric notifies QF that such interconnection work has been completed. [illegible]

In the event QF notifies Tampa Electric in writing to cease interconnection work before its completion, QF shall be obligated to reimburse Tampa Electric for the interconnection costs incurred up to the date such notification is received.

3. Cost Estimates.

Attached hereto as Exhibit D and incorporated herein by this reference, is a document entitled, "QF Interconnection Cost Estimates". The QF agrees to reimburse Tampa Electric $ 79,239 for the cost of the interconnection work as contained in Exhibit D.

4. Technical Requirements and Operations.

The parties agree that QF's interconnection with, and delivery of electricity into, the Tampa Electric system must be accomplished in accordance with the provisions of Tampa Electric Company's "General Standards for Safety and Interconnection" attached hereto as Exhibit E, and made a part of this Agreement.

In the event that changes in the engineering or operating standards or practices in the utility industry, and Tampa Electric's corresponding standards or practices or changes in regulatory requirements, affect the design or operation of Tampa Electric's electrical system, and this in turn necessitates additions to or modifications of the Interconnection Equipment or Facilities utilized to materially effect this Agreement so as to ensure the continued safe and reliable operations provided for in this Agreement, as well as the continued compatibility of the Facility with Tampa Electric's system, QF agrees to bear the cost of such additions or modifications which are directly attributable to the Facility. The costs of such additions or

modifications shall not include any costs which Tampa Electric would otherwise incur if it were not engaged in interconnected operations with the Facility, but instead simply provided the Facility's electrical power requirements with electricity either generated by Tampa Electric or purchased from another source.

In addition, QF agrees to require that the Facility Operator immediately notify Tampa Electric's System Dispatcher by telephone in the event hazardous or unsafe conditions associated with the parties' parallel operations are discovered by or made known to the Facility Operator. If such conditions are detected or made known to the Tampa Electric System Dispatcher, then Tampa Electric will likewise immediately contact the Facility Operator by telephone. Each party agrees to immediately take whatever appropriate corrective action is necessary to correct the hazardous or unsafe conditions.

To the extent Tampa Electric reasonably determines the same to be necessary to ensure safe operation of the Facility or to protect the integrity of Tampa Electric's system, QF agrees to reduce power generation or take other appropriate actions.

5. Interconnection Facilities.

The Interconnection Facilities shall include the items listed in Exhibit C, which is made an integral part of this Agreement.

Interconnection Facilities on Tampa Electric's side of the ownership line with QF, attached hereto as Exhibit B, shall be owned, operated, maintained and repaired by Tampa Electric at QF's expense. QF shall be responsible for the cost of designing, installing, operating and maintaining the Interconnection Facilities on QF's side of the ownership line as indicated in Exhibit B. The QF shall be responsible for establishing and maintaining

controlled access by third parties to the Interconnection Facilities owned by ie QF.

6. Maintenance and Repair Payments.

Tampa Electric will separately invoice QF monthly for all costs associated with the operation, maintenance and repair of the Interconnection Facilities based on the QF's proportionate share of Tampa Electric's system operation and maintenance costs, determined using the "Methodology to Calculate Cogeneration Charges for Operation and Maintenance Expenses for Interconnection Facilities" attached hereto as Exhibit F. QF agrees to pay Tampa Electric within 20 business day of receipt of each invoice. In the event of additions to or deletions from the Interconnection Facilities as provided for in Section 4 herein, the monthly invoice to QF shall be adjusted reflect changes in Tampa Electric Investment on Customer Behalf as that term is used in Exhibit F.

7. Site Access.

In order to help ensure the continuous, safe, reliable and compatible operation of the Facility with the Tampa Electric system, QF hereby grants to Tampa Electric for the period of interconnection the reasonable right of ingress and egress, consistent with the safe operation of the Facility, over property owned or controlled by QF to the extent Tampa Electric deems such ingress and egress necessary in order to examine, test, calibrate, coordinate, operate, maintain or repair any interconnection equipment involved in the parallel operation of the Facility and Tampa Electric's system, including Tampa Electric's metering equipment.

8. Construction Responsibility.

In no event shall any Tampa Electric statement, representation, or lack thereof, either express or implied, relieve the QF of its exclusive responsibility for the Facility. Specifically, any Tampa Electric inspection of the Facility shall not be construed as confirming or endorsing the Facility's design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Facility's equipment. Tampa Electric's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any Facility equipment or procedure.

9. Insurance.

QF has delivered and Tampa Electric has accepted a letter, in lieu of a certificate of insurance, certifying QF's self-insured liability coverage ich is made a part of this Agreement and attached hereto as Exhibit G.

10. Electric Service to QF.

Tampa Electric will provide the class or classes of electric service requested by QF, to the extent that they are consistent with applicable tariffs.

11. Notification.

For purpose of making emergency or any communications relating to the operation of the Facility, under the provisions of this Agreement, the parties agree to provide to each other, in writing, the name, location and telephone number of the person or persons to whom communications are to be directed. Once such person or persons are identified, they shall be the persons or persons to be notified until such time as a party notifies the other in

writing of a change. The parties initially designate the following persons or notification:

For Coca Cola Foods

"Facility Operator"

Steam Refrigeration Operator — 24-Hour

Phone: *813* 967-6611 Ext. 6451

For Tampa Electric:

Dispatcher

System Operations — 24-Hour

Palm River — Phone: (813) 621-2929

12. Attachments.

Exhibits A through G attached hereto are incorporated herein and constitute part of this Agreement.

13. Termination.

In the event QF ceases interconnected parallel operation of the Facility with the Tampa Electric system, QF may terminate this Agreement by providing written notification to Tampa Electric 30 days in advance of such termination. QF shall be obligated to reimburse Tampa Electric for the unpaid balance of the interconnection cost as provided for in Section 3 herein, plus any expense necessary to remove the unneeded Interconnection Facilities.

14. Assignment.

The QF shall have the right to assign its benefits under the Agreement, but the QF shall not have the right to assign its obligations and duties without Tampa Electric's prior written consent.

IN WITNESS WHEREOF, QF and Tampa Electric have executed this Agreement the day and year first above written.

WITNESSES:

Coca Cola Foods

WITNESSES:

Tampa Electric Company

Attachments for Coca Cola Foods/Tampa Electric Company

Exhibit

A - Central Florida Phosphate Area Map

B - Interconnection Diagram

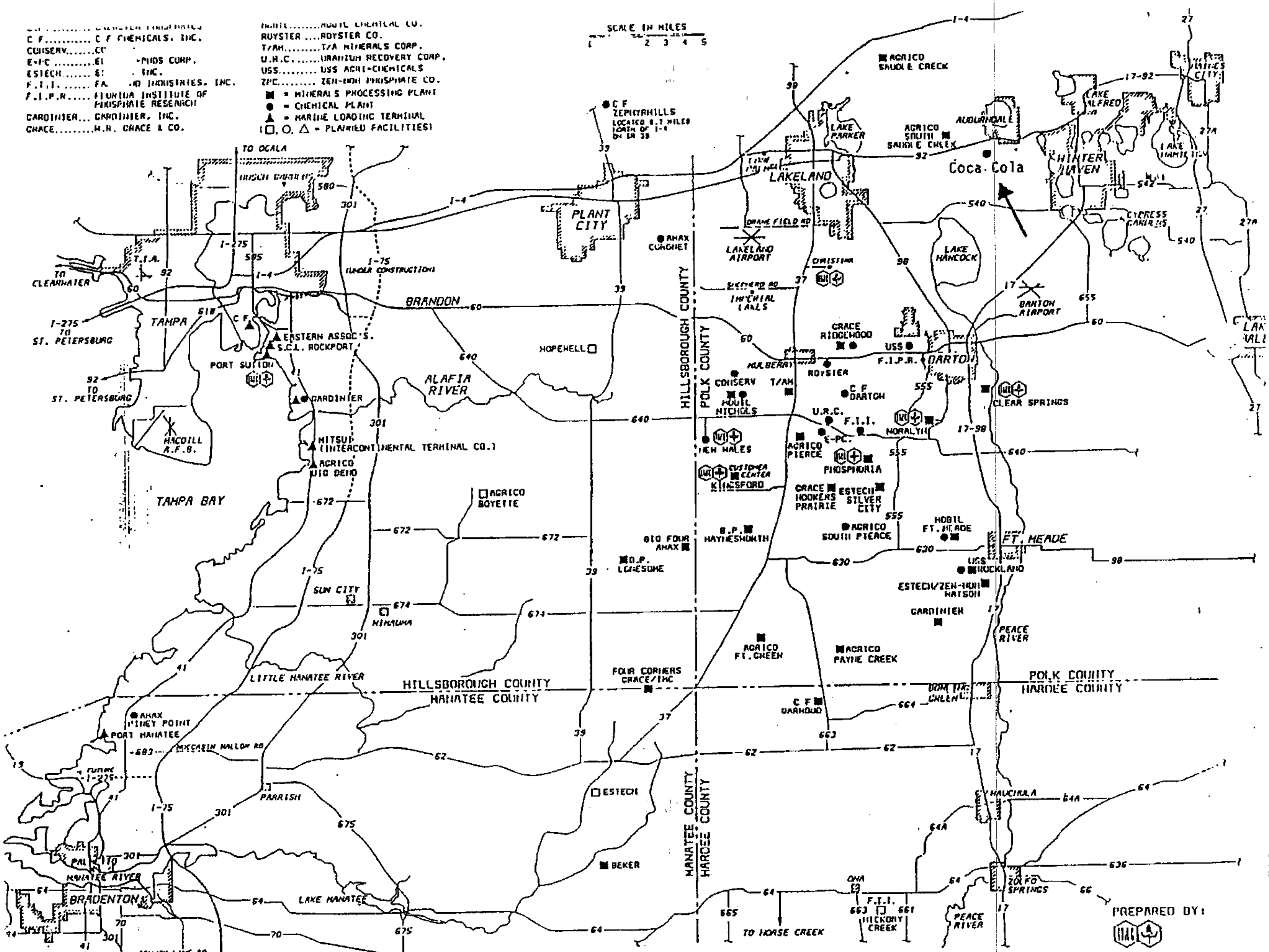
C - Interconnection Description

D - Interconnect Cost Estimate

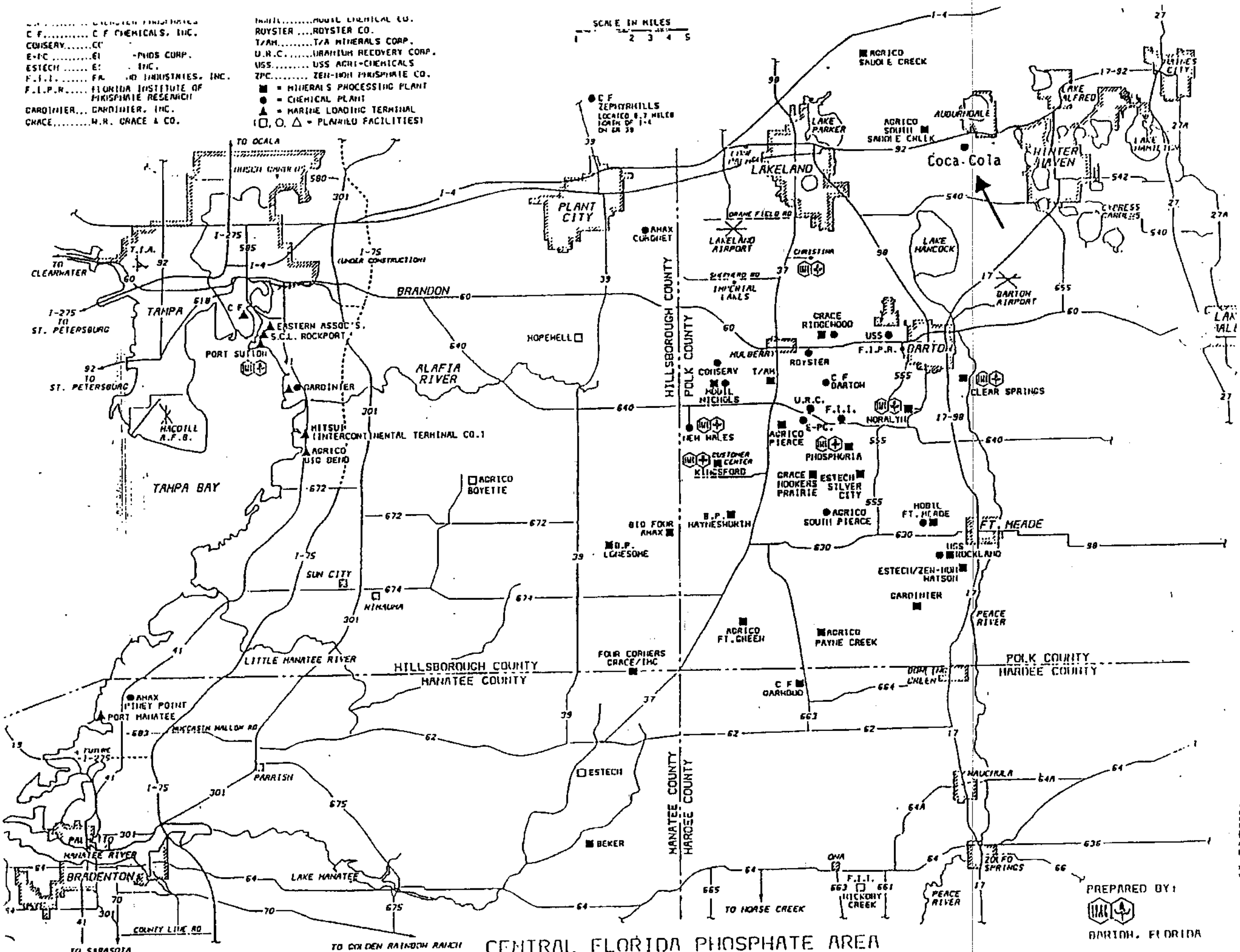
E - Tampa Electric Company's General Standards for Safety

F - Methodology to Calculate Cogeneration Charges for Operation and Maintenance Expenses for Interconnection Facilities

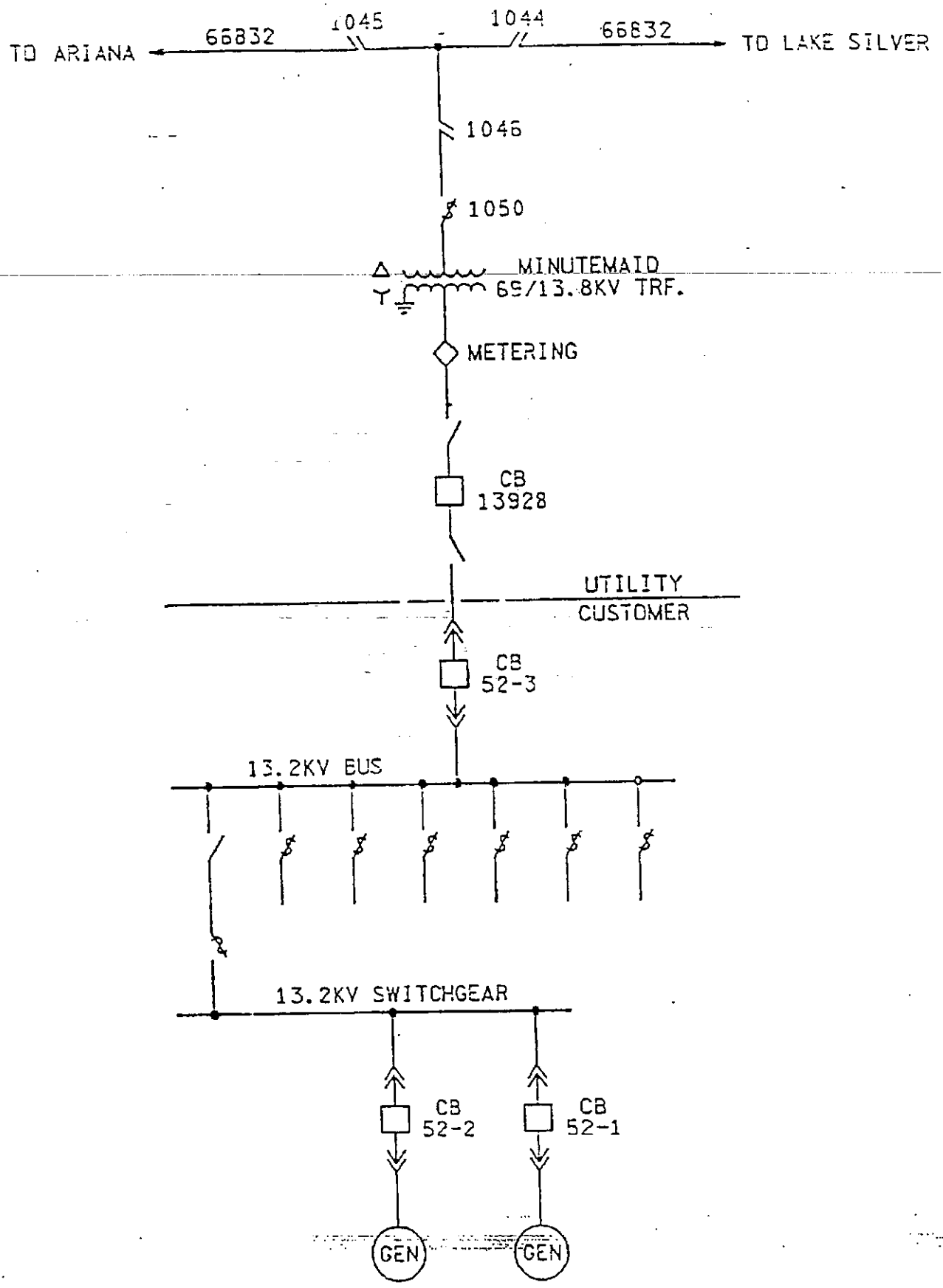
G - Certificate of Insurance



CENTRAL FLORIDA PHOSPHATE AREA



CENTRAL FLORIDA PHOSPHATE AREA



ONE LINE DIAGRAM

DATE: _____

EXHIBIT C

COCA-COLA/MINUTE MAID
DESCRIPTION OF COGENERATION INTERCONNECTION

Engineering and installation of substation facility addition and upgrading of 13 kV metering equipment.

Telemetering and supervisory work.

Metering system measuring and recording equipment at station.

Metering system measuring and recording equipment for generator metering.

Relay and control work for addition.

EXHIBIT D

COCA-COLA/MINUTE MAID
COGENERATION INTERCONNECTION COST

Existing Substation Modifications:	$ 22,940
Telemetering:	7,070
New Substation Metering and Recording Equipment:	8,904
Generator Metering and Recording Equipment:	24,050
Relay and Control:	16,275
TOTAL FACILITY COST	$ 79,239

ORIGINAL SHEET NO. 8.550

TAMPA ELECTRIC COMPANY'S
GENERAL STANDARDS FOR SAFETY
AND INTERCONNECTION OF COGENERATION AND
SMALL POWER PRODUCTION FACILITIES TO
~~THE ELECTRIC UTILITY SYSTEM~~

Applicable Throughout The Company's Service Area

25-17.87 Interconnection and Standards

(1) Each utility shall interconnect with any qualifying facility which:

(a) is in its service area;

(b) requests interconnection;

(c) agrees to meet system standards specified in this Rule and;

(d) agrees to pay the cost of interconnection.

(2) Nothing in this rule shall be construed to preclude a utility from evaluating each request for interconnection on its own merits and modifying the general standards specified in this Rule to reflect the result of such an evaluation.

(3) Where a utility refuses to interconnect with a qualifying facility or attempts to impose unreasonable standards pursuant to Section (2) of this rule, the qualifying facility may petition the Commission for relief. The utility shall have the burden of

demonstrating to the Commission why interconnection with the qualifying facility should not be required or that the standards the utility seeks to impose on the qualifying facility pursuant to Section (2) are reasonable.

(4) The qualifying facility shall have the option of making monthly installment payments toward the full cost of interconnection. However, where the qualifying facility exercises that option, the utility shall charge interest on the amount owing. The utility shall charge such interest at the 30 day highest grade commercial paper rate. In any event, no utility may bear the cost of interconnection.

(5) Application for Interconnection. A qualifying facility shall not operate electric generating equipment in parallel with the utility's electric system without the prior written consent of the utility. Formal application for interconnection shall be made by the qualifying facility prior to the installation of any generation related equipment. This application shall be accompanied by the following:

(a) Physical layout drawings, including dimensions;

(b) All associated equipment specifications and characteristics including, but not limited to, technical parameters, ratings, basic impulse levels, electrical main one-line diagrams, schematic diagrams, system protections, frequency, voltage, current and interconnection distance;

(c) Functional and logic diagrams, control and meter diagrams, conductor sizes and length, and any other relevant data which might be necessary to understand the proposed system and to be able to make a coordinated system;

(d) Power characteristics in watts and vars;

(e) Expected radio-noise, harmonic generation and telephone interference factor;

(f) Synchronizing methods and;

(g) Operating/instruction manuals.

Any subsequent change in the system must also be submitted for review and written approval prior to actual modification. The above mentioned review, recommendations and approval by the utility do not relieve the qualifying facility from complete responsibility for the adequate engineering design, construction and operation of the qualifying facility equipment and for any liability for injuries to property or persons associated with any failure to perform in a proper and safe manner for any reason.

(6) Personnel Safety. Adequate protection and safe operational procedures must be developed and followed by the joint system. These operating procedures must be approved by both the utility and the qualifying facility. The qualifying facility shall be required to furnish, install, operate and maintain in good order and repair, and be solely responsible for, without cost to the utility, all facilities required for the safe operation of the generation system in parallel with the utility's system.

The qualifying facility shall permit the utility's employees to enter upon its property at any reasonable time for the purpose of inspection and/or testing the qualifying facility's equipment, facilities, or apparatus. Such inspections shall not relieve the qualifying facility from its obligation to maintain its equipment in safe and satisfactory operating condition.

The utility's approval of isolating devices used by the qualifying facility will be required to ensure that these will comply with the utility's switching and tagging procedure for safe working clearances.

(a) Disconnect switch. A manual disconnect switch, of the visible load break type, to provide a separation point between the qualifying facility's generation system and the utility's system, shall be required. The utility will specify the location of the disconnect switch. The switch shall be mounted separate from the meter socket and shall be readily accessible to the utility and be capable of being locked in the open position with a utility padlock. The utility may reserve the right to open the switch (i.e., isolating the qualifying facility's generation system) without prior notice to the qualifying facility. To the extent practicable, however, prior notice shall be given.

Any of the following conditions shall be cause for disconnection:

1. Utility system emergencies and/or maintenance requirements;

2. Hazardous conditions existing on the qualifying facility's generating or protective equipment as determined by the utility;

3. Adverse effects of the qualifying facility's generation to the utility's other electric consumers and/or system as determined by the utility;

4. Failure of the qualifying facility to maintain any required insurance, or;

5. Failure of the qualifying facility to comply with any existing or future regulations, rules, orders or decisions of any governmental or regulatory authority having jurisdiction over the qualifying facility's electric generating equipment or the operation of such equipment.

(b) Responsibility and Liability. The utility shall be responsible for utility owned facilities. The qualifying facility shall be responsible for the qualifying facility's entire system, ensuring adequate safeguards for other utility customers, utility personnel and equipment, and for the protection of its own generating system. The qualifying facility shall indemnify and save the utility harmless from any and all claims, demands, costs, or expenses for loss, damage, or injury to persons or property (including the qualifying facility's generation system and the utility's system) caused by, arising out of, or resulting from:

1. Any act or omission by the qualifying facility, or qualifying facility's contractors, agents, servants and/or employees in connection with the installation or operation of the qualifying facility's generation system or the operation thereof in connection with the utility's system;
2. Any defect in, failure of, or fault related to the qualifying facility's generation system;
3. The qualifying facility's negligence or negligence of qualifying facility's contractors, agents, servants and employees or;
4. Any other event or act that is the result of, or approximately caused by, the qualifying facility.

(c) Insurance. The qualifying facility shall deliver to the utility, at least fifteen days prior to the start of any interconnection work, a certified copy or duplicate original of a liability insurance policy issued by a reputable insurance company authorized to do business in the State of Florida, jointly protecting and indemnifying the qualifying facility and the utility, its officers, employees, and representatives against all liability and expense on account of claims and suits for injuries or damage to persons or property arising out of the interconnection to the qualifying facility, or caused by operation of any of the qualifying facility's equipment or by the qualifying facility's failure to maintain the qualifying facility's equipment in satisfactory and safe operating condition.

The policy providing such coverage shall provide public liability insurance, including property damage, in an amount not less than $300,000 for each occurrence; more insurance may be required as deemed necessary by the utility. In addition, the above required policy shall be endorsed with a provision whereby the insurance company will notify the utility thirty days prior to the effective date of cancellation or material change in the policy.

The qualifying facility shall pay all premiums and other charges due on said policy and keep said policy in force during the entire period of interconnection with the utility.

(7) Protection and Operation. It will be the responsibility of the qualifying facility to provide all devices necessary to protect the qualifying facility's equipment from damage by the abnormal conditions and operations which occur on the utility system that result from interruptions and restorations of service by the utility's equipment and personnel. The qualifying facility shall protect its generator and associated equipment from overvoltage, undervoltage, overload, short circuits (including ground fault condition), open circuits, phase unbalance and reversal, over or under frequency condition, and other injurious electrical conditions that may arise on the utility's system and any reclose attempt by the utility.

The utility may reserve the right to perform such tests as it deems necessary to ensure safe and efficient protection and operation of the qualifying facility's equipment.

(a) Loss of source: The qualifying facility shall provide, or the utility will provide at the qualifying facility's expense, approved protective equipment necessary to immediately, completely, and automatically disconnect the qualifying facility's generation from the utility's system in the event of a fault on the qualifying facility's system, a fault on the utility's system, or loss of source on the utility's system. Disconnection must be completed within the time specified by the utility in its standard operating procedure for its electric system for loss of a source on the utility's system.

This automatic disconnecting device may be of the manual or automatic reclose type and shall not be capable of reclosing until after service is restored by the utility. The type and size of the device shall be approved by the utility depending upon the installation. Adequate test data or technical proof that the device meets the above criteria must be supplied by the qualifying facility to the utility. The utility shall approve a device that will perform the above functions at minimal capital and operating costs to the qualifying facility.

(b) Coordination and Synchronization. The qualifying facility shall be responsible for coordination and synchronization of the qualifying facility's equipment with the utility's electrical system, and assumes all responsibility for damage that may occur from improper coordination or synchronization of the generator with the utility's system.

(c) Electrical characteristics. Single phase generator interconnections with the utility are permitted at power levels up to 20 KW. For power levels exceeding 20 KW, a three phase balanced interconnection will normally be required. For the purpose of calculating connected generation, 1 horsepower equals 1 kilowatt. The qualifying facility shall interconnect with the utility at the voltage of the available distribution or transmission line of the utility for the locality of the interconnection, and shall utilize one of the standard connections (single phase, three phase, wye, delta) as approved by the utility.

The utility may reserve the right to require a separate transformation and/or service for a qualifying facility's generation system, at the qualifying facility's expense. The qualifying facility shall bond all neutrals of the qualifying facility's system to the utility's neutral, and shall install a separate driven ground with a resistance value which shall be determined by the utility and bond this ground to the qualifying facility's system neutral.

(d) Exceptions. A qualifying facility's generator having a capacity rating that can:

1. Produce power in excess of one half of the minimum utility customer requirements of the interconnected distribution or transmission circuit; or
2. produce power flows approaching or exceeding the thermal capacity of the connected utility distribution or transmission lines or transformers; or
3. adversely affect the operation of the utility or other utility customer's voltage, frequency or overcurrent control and protection devices; or
4. adversely affect the quality of service to other utility customers; or
5. interconnect at voltage levels greater than distribution voltages,

will require more complex interconnection facilities as deemed necessary by the utility.

(8) Quality of Service. The qualifying facility's generated electricity shall meet the following minimum guidelines:

(a) Frequency. The governor control on the prime mover shall be capable of maintaining the generator output frequency within limits for loads from no-load up to rated output. The limits for frequency shall be 60 hertz (cycles per second), plus or minus an instantaneous variation of less than 1%.

(b) Voltage. The regulator control shall be capable of maintaining the generator output voltage within limits for loads from no-load up to rated output. The limits for voltage shall be the nominal operating voltage level, plus or minus 5%.

(c) Harmonics. The output sine wave distortion shall be deemed acceptable when it does not have a higher content (root mean square) of harmonics than the utility's normal harmonic content at the interconnection point.

(d) Power Factor. The qualifying facility's generation system shall be designed, operated and controlled to provide reactive power requirements from 0.85 lagging to 0.85 leading power factor. Induction generators shall have static capacitors that provide at least 85% of the magnetizing current requirements of the induction generator field. (Capacitors shall not be so large as to permit self-excitation of the qualifying facility's generator field).

(e) DC Generators. Direct current generators may be operated in parallel with the utility's system through a synchronous invertor. The invertor must meet all criteria in these rules.

(9) Metering. The actual metering equipment required, its voltage rating, number of phases, size, current transformers, potential transformers, number of inputs and associated memory is dependent on the type, size and location of the electric service

provided. In situations where power may flow both in and out of the qualifying facility's system, power flowing into the qualifying facility's system will be measured separately from power flowing out of the qualifying facility's system.

The utility will provide, at no additional cost to the qualifying facility, the metering equipment necessary to measure capacity and energy deliveries to the qualifying facility. The utility will provide, at the qualifying facility's expense, the necessary additional metering equipment to measure capacity and energy deliveries by the qualifying facility to the utility.

(10) Cost Responsibility. The qualifying facility is required to bear all costs associated with the change-out, upgrading or addition of protective devices, transformers, lines, services, meters, switches, and associated equipment and devices beyond that which would be required to provide normal service to the qualifying facility if no cogeneration were involved.

These costs shall be paid by the qualifying facility to the utility for all material and labor that is required. The utility shall supply the qualifying facility with a written cost estimate of all its required materials and labor prior to any work being done. The utility shall also provide project timing and feasibility information to the qualifying facility.

1/15/85
RRS

METHODOLOGY TO CALCULATE COGENERATION CHARGES FOR OPERATION AND MAINTENANCE EXPENSES FOR INTERCONNECTION FACILITIES

Cogeneration Customers are responsible for the expense of operation and maintenance (O & M) of any interconnection equipment installed by Tampa Electric Company uniquely associated with the Cogenerators presence on the Tampa Electric Company system. The method used to calculate this charge is the Expense/Plant Ratio.

After the Florida Public Service Commission renders a final rate case order for the adjusted test year, the installed booked cost for plant investment in 69KV lines, substations and metering are divided into the approved test year's expenditures for the operation and maintenance of that same plant. The resulting expense to plant ratio is used as a multiplier on Tampa Electric Company's installed plant for Cogeneration to determine the annual expected O&M. Tampa Electric Company's 1983 69KV Expense/Plant Ratio was 6.4%.

In order to compensate for inflation from year to year, the Consumer Price Index is applied to the initial value of expenses so determined. Any Customer signing a contract between now and the next final rate case order would pay an amount equal to plant investment made on their behalf multiplied by the ratio (6.4%) times the CPI inflation factors for the interim years. Once a Customer has contracted with Tampa ectric Company, the initial expense to plant ratio would remain constant until the contract end. The actual amount of the charge is adjusted each February, in concert with the annual average Consumer Price Index for the previous year. Costs are prorated in the first year of connection to Tampa Electric Company to correspond to the number of interconnected months.

IN SUMMARY

To recover annual operation and maintenance costs estimated by Tampa Electric Company because of the interconnection of a Cogenerator with the electric system:

$$\text{Annual Interconnection Charge (O\&M)} = \frac{\text{Expense}^*}{\text{Plant}}\ \text{Ratio} \times \text{Teco Investment on Customers Behalf}^* \times \text{Inflation Adjustor}$$

$$\text{Monthly Charge} = \frac{\text{Annual Interconnection Charge (Above)}}{12}$$

* Constant Values over a Contract life.

Inflation Adjustor : Estimated at 4.3% for 1985

Adusted annually each February with the Average Annual CPI of the previous year.

True-Up: After each Tampa Electric Company rate case order a new ratio will be applied to contracts signed in order to true-up any changes that may have occurred in the expense to plant relationship.

EXAMPLE

Given:

TECO Investment for Cogeneration Customer $400,000

1983 Expense/Plant Ratio = .064

1984 CPI = 1.043

Find:

1984 and 1985 Interconnection Charges.

Calculation:

1984
Interconnection Charges Annual = $400,000.00 X .064 = $25,600.00
Monthly = $\frac{\$25,600.00}{12}$ = $2,133.33

1985 to be inflated with the 1984 CPI. (Projected at 4.3%)

Interconnection Charges Annual = $25,600.00 X 1.043 = $26,700.80
Monthly = $\frac{\$26,700.80}{12}$ = $2,225.07

ORKSHEET
CA-COLA/MINUTE MAID
ANNUAL O&M CHARGE FOR 1987

1. Electrical Costs

a) Installed Costs:

Substation Facility Addition & Upgrading of 13 kV Metering Equipment		$ 22,940.00
Metering & Recording Equipment		32,954.00
Relay & Control Work		16,275.00
	Total	$ 72,169.00

b) O&M Charge - 1987:

$$\frac{\text{Ratio}}{.075} \times \frac{\text{Installed Cost}}{\$72,169.00} = \$ 5,412.68$$

Communications Hardware Portion

a) Installed Cost:

Telemetering & Supervisory Work		$ 7,070.00
	Total	$ 7,070.00

b) O&M Charge - 1987

$$\frac{\text{Ratio}}{.10} \times \frac{\text{Installed Cost}}{\$7,070.00} = 707.00$$

Total 1987 Charge $ 6,119.68 *

* Actual charge will be prorated over any months remaining in the year after this installation is complete.

$$\text{1987 Monthly Charge} = \frac{\text{Annual \$}}{12} = \$ 509.97$$

1988 to be inflated with the 1987 CPI (Urban).

TARIFF AGREEMENT FOR THE PURCHASE OF

FIRM STANDBY AND SUPPLEMENTAL SERVICE

This agreement is made and entered into this 12 day of April, 1988, by and between Coca-Cola Foods, (hereinafter called the Customer) and Tampa Electric Company, a corporation organized in and existing under the laws of the State of Florida, (hereinafter called the Company).

W I T N E S S E T H:

WHEREAS, firm standby and/or supplemental service is supplied to Customers whose electric energy requirements are normally supplied or supplemented from sources other than the Company, and who require standby and/or supplemental service from the Company.

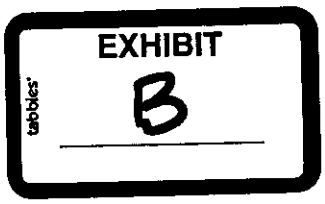
NOW, THEREFORE, in consideration of the mutual covenants expressed herein, the Company and the Customer agree as follows:

1. The Company agrees to furnish and the Customer agrees to take power pursuant to the terms and conditions of rate schedule SBF, as currently approved by the Florida Public Service Commission (hereinafter called the Commission) or as said rate schedule may be modified in the future and approved by the Commission.

The Customer further agrees to abide by all applicable requirements of said rate schedule. A copy of the Company's presently approved rate schedule SBF is attached hereto as Exhibit "A" and made a part hereof.

2. Standby service will be furnished by the Company to a Customer requiring Back up Power or Maintenance Power or both, which are defined as follows:

a. Back up Power. Electric energy or capacity supplied by the utility to replace energy or capacity ordinarily generated by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.



b. Maintenance Power. Electric energy or capacity supplied by the utility to replace energy or capacity ordinarily generated by a Customer's own generation equipment during a scheduled outage of the Customer's generation.

3. Supplemental service will be furnished by the Company to a Customer requiring Supplementary Power, which is defined as follows:

a. Supplementary Power. Electric energy or capacity supplied by the utility in addition to that which is normally provided by the Customer's own generation equipment.

4. The Customer and the Company mutually agree to the following demand billing basis upon which the rates will be applied (and as further described in Exhibit "A"):

a. The Supplemental Demand Charge will be applied to each KW of Actual Supplemental Billing Demand. To assist in the calculation of Actual Supplemental Billing Demands a monthly Scheduled Supplemental Billing Demand will be initially defined herein as the KW demand which is normally supplied by the Company to the Customer for supplemental service and is mutually agreed to be 6,000 KW. This demand represents normal supplemental service to the Customer. Any demand taken in excess of the Scheduled Supplemental Billing Demand plus Contract Standby Billing Demand (see Section 4, Part b), is considered Excess Supplemental Billing Demand (see Exhibit "A").

b. The Local Facilities Reservation Charge will be applied to each KW of Contract Standby Billing Demand. This contract demand is initially defined herein as the appropriate amount of backup (in total) which will be provided by the Company for the Customer and is mutually agreed to be 8,000 KW. This demand represents total backup service to the Customer and the charge is set to recover the cost of local facilities (subtransmission and distribution equipment) built and standing ready to serve.

c. The Power Supply Reservation Charge will be applied to each KW of Contract Standby Billing Demand (as set in Section 4, Part b). This demand represents backup service to the Customer and the charge is set to recover the minimum cost of power supply facilities (power plants and transmission lines) built and standing ready to serve. This demand represents the minimum recovery for power supply cost and it will be netted against any charge in excess calculated in Section 4, Part d.

d. The Power Supply Demand Charge will be applied to each KW of Actual Standby Billing Demand. This total of the daily actual standby demands for the billing period is calculated using the highest daily difference between the Actual Supplemental Billing Demand (Section 4, Part a) and the highest 30 minute integrated KW demand read through the service meter for each day with on-peak periods (as defined in tariff Sheet No. 6.601). This demand represents actual use of power supply facilities over and above expected (reservation) use.

e. The Customer opts to take Supplementary Power under the TOD (TOD or non-TOD) billing basis and shall have the right to transfer to the other option at any time without additional charge. If the Customer requests to change a second time, the Customer will be required to sign a contract to remain on that option for at least one year.

5. The minimum charge will never be less than the Standby Local Facilities Charge plus the Power Supply Reservation Charge plus the Customer Facilities Charge from schedule SBF. The first billing period for standby and supplemental service will begin January, 1988.

6. The Scheduled Supplemental Billing Demand can be increased or decreased by the Customer on a billing period basis. Whenever the Customer determines that an adjustment in the Scheduled Supplemental Billing Demand for a subsequent billing period is appropriate, the Company requires notice in writing three (3) days prior to the beginning of the billing period. This written notice must contain the appropriate Scheduled Supplemental Billing Demand, and will automatically be considered by the Company as an Amendment to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. This demand will represent normal supplemental service to the Customer as defined in Section 4, Part a, and will continue in force until again revised by the Customer.

7. The Contract Standby Billing Demand may be increased in a subsequent billing period, whenever there has been Excess Supplemental Billing Demand (see Exhibit "A") and there is sufficient net dependable capability which requires additional standby demand. This contract demand may also be decreased by mutual consent, providing the Customer has sufficiently demonstrated that his backup requirements no longer equal the contract demand amount. If it is determined by the Company through review of metered data that Excess Supplemental Billing Demand is continually being imposed as a result of generator outages, the Company shall require that the Contract Standby Billing Demand be increased to better reflect the true amount of standby being supplied.

8. If the Customer's Contract Standby Billing Demand has been decreased (as provided for in Section 7) and he subsequently increases it again within 24 months of the original agreed upon change, the Company will immediately bill the Customer for the difference between what was collected during the elapsed time as a demand charge, and what would have been paid by the Customer at the previous higher contract demand.

9. The Company is under no obligation to supply the Customer more Contract Standby Billing Demand than the net effective capability of the Customer's generating equipment.

Term of Agreement

10. The initial term of this agreement shall be the same five (5) years minimum notice the Customer is required to give the Company in advance of transferring to a firm non-standby rate as specified in Exhibit "A."

Other Provisions

11. The Customer agrees to provide space for and pay the appropriate cost of any additional metering equipment required by the Company (including metering of the Customer's generator) necessitated by this agreement. Metering will meet standards as required by the Company.

12. This Agreement supersedes all previous agreements and representations either written or verbal heretofore made between the Company and the Customer with respect to matters herein contained. This Agreement, when duly executed, constitutes the only Agreement between parties hereto relative to the matters herein described.

13. This Agreement shall inure to the benefit of and be binding upon the respective heirs, legal representatives, successors and assigns of the parties hereto. If this agreement is assigned, the Customer will notify the Company prior to the effective date of the assignment.

14. To the extent any provision is added to, modified within or deleted from the rate schedule attached hereto as Exhibit "A" and the same is approved by the Commission, said addition, modification or deletion shall thereafter apply and govern the dealings between the Company and the Customer as if the same were contained in the present rate schedule identified as Exhibit "A" and attached hereto.

IN WITNESS WHEREOF, the Customer and the Company have executed this Agreement the day and year first above written.

Witnesses:

COCA-COLA FOODS

(Supplemental, Standby Service Customer)

by: _____

OK JS

Its VICE PRESIDENT

Attest: _____

Witnesses:

TAMPA ELECTRIC COMPANY

by: _____

Its Vice President Regulatory Affairs

Attest: _____

Secretary

EXHIBIT A

TAMPA ELECTRIC COMPANY

ORIGINAL SHEET NO. 6.600

FIRM STANDBY AND SUPPLEMENTAL SERVICE

SCHEDULE: SBF

RATE CODE: 358 - 359

AVAILABLE: Entire service area.

APPLICABLE: To any customer when all light and power requirements are not taken from the utility but where customer generating capacity exceeds 20% of on-site load requirements (except emergency generation equipment) and who requires firm supplemental and/or firm standby service from the utility. Also available to self-generating customers who do not exceed the 20% limit but who wish to take service under this schedule and will agree to all its terms and conditions. Resale not permitted.

CHARACTER OF SERVICE: A-C; 60 cycles; 3 phase; at any standard Company voltage.

LIMITATION OF SERVICE: A customer taking service under this tariff must sign a Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. (See Sheet No. 7.600)

MONTHLY RATE:

Customer Facilities Charge:
$195.00

Demand Charge:
$ 6.75 per KW-Month of Actual Supplemental Billing Demand (Supplemental Demand Charge) (On-Peak KW if TOD selected)
$ 6.75 per KW-Month of Excess Supplemental Billing Demand (Supplemental Demand Charge) (On-Peak KW if TOD selected)
$ 2.03 per KW-Month of Contract Standby Billing Demand (Local Facilities Reservation Charge)

plus the greater of:
$ .62 per KW-Month of Contract Standby Billing Demand (Power Supply Reservation Charge); or
$ .30 per KW-Day of Actual Standby Billing Demand (Power Supply Demand Charge)

Energy Charge:
2.883¢ per Standby KWH during peak hours
1.109¢ per Standby KWH during off-peak hours
1.597¢ per Supplemental KWH; or
2.883¢ per Supplemental KWH during peak hours (if TOD selected)
1.109¢ per Supplemental KWH during off-peak hours (if TOD selected)

Continued to Sheet No. 6.601

ISSUED BY: G.F. Anderson, President

DATE EFFECTIVE: January 1, 1988

Continued from Sheet No. 6.600

Fuel Charge:
As of October 1, 1986, the amount for fuel is 2.536¢ per KWH during peak hours, 2.307¢ per KWH during off-peak hours and 2.371¢ per KWH for non-TOD hours. Fuel charges are adjusted biannually by the Florida Public Service Commission, normally in April and October. The current fuel charge included in this tariff is shown on Sheet No. 6.020.

DEFINITIONS OF THE USE PERIODS: All time periods stated in clock time. (Meters are programmed to automatically adjust for changes from standard to daylight saving time and vice-versa.)

	April 1 - October 31	November 1 - March 31
Peak Hours: (Monday-Friday)	12:00 Noon - 9:00 PM	6:00 AM - 10:00 AM and 6:00 PM - 10:00 PM

Off-Peak Hours: All other weekday hours, and all hours on Saturdays, Sundays, New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day shall be off-peak.

BILLING UNITS:

Demand Units: Scheduled Supplemental Billing Demand - As established at least 3 days prior to the beginning of a billing period pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. This level is a maximum, meaning that customers will be billed actual registered demand if it is less than the Scheduled Supplemental Billing Demand. This level is not ratcheted, and may be reestablished by the customer for any or all subsequent billing periods.

Contract Standby Billing Demand - As established pursuant to the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service. This level may not exceed the net dependable capability of the customer's generating equipment and may not be reduced once set by the customer, except by mutual consent as provided for in the tariff agreement. This level may be increased by the customer, subject to the net dependable capability constraint, in any period following the registering of Excess Supplemental Billing Demand.

Actual Supplemental Billing Demand - The highest 30 minute integrated metered monthly demand (during the on-peak period if TOD option is selected) registered at the point of delivery to the customer, not to exceed the level of the Scheduled Supplemental Billing Demand.

Continued to Sheet No. 6.602

Continued from Sheet No. 6.601

Actual Standby Billing Demand - Sum of the difference between the highest 30 minute integrated metered daily demand during the on-peak periods registered at the point of delivery to the customer less the Actual Supplemental Billing Demand for the concurrent 30 minute integrated period (but never less than zero), but limited to a maximum of the Contract Standby Billing Demand.

Excess Supplemental Billing Demand - Registered only when the highest 30 minute integrated metered monthly demand (during the on-peak period if TOD option is selected) exceeds the sum of the Scheduled Supplemental Billing Demand and the Contract Standby Billing Demand. The difference becomes the Excess Supplemental Billing Demand for that billing period.

Energy Units: KWH consumed during each 30 minute period will be billed based on the applicable time differentiated period and applicable charges. The difference between Supplemental KWH and Standby KWH will be calculated based on the demand split for each 30 minute period as defined above.

MINIMUM CHARGE: The Customer Facilities Charge, Local Facilities Reservation Charge, and Power Supply Reservation Charge.

TERM OF SERVICE: Any customer receiving service under this schedule will be required to give the Company written notice at least 60 months prior to transferring to a firm non-standby schedule. Such notice shall be irrevocable unless the Company and the customer should mutually agree to void the notice.

TEMPORARY DISCONTINUANCE OF SERVICE: Where the use of energy is seasonal or intermittent, no adjustments will be made for a temporary discontinuance of service. Any customer prior to resuming service within 12 months after such service was discontinued will be required to pay all charges which would have been billed if service had not been discontinued.

POWER FACTOR: When the power factor is less than 85% at the time of either the measured 30-minute interval KW demand or the measured 30-minute interval KVA demand, the billing demand may be taken as 85% of the measured 30-minute interval KVA demand. When the power factor at the time of the measured 30-minute interval KW demand is greater than 85%, the customer shall receive a credit of 2.5¢ per KW of billing demand for each 1% increase in power factor above 85%. Power factor credit/penalty will affect the supplemental billing demands only.

Continued to Sheet No. 6.603

Continued from Sheet No. 6.602

METERING LEVEL DISCOUNT: When the customer takes energy metered at primary voltage, a discount of 1% of the energy and demand charges will apply.

When the customer takes energy metered at subtransmission voltage, a discount of 2% of the energy and demand charges will apply.

TRANSFORMER OWNERSHIP DISCOUNT: [redacted] a discount of 32¢ per KW of Actual and Excess Supplemental Billing Demand and 27¢ per KW of Contract Standby Billing Demand will apply.

When the customer furnishes and installs all subtransmission voltage to utilization voltage substation transformation, a discount of 42¢ per KW of Actual and Excess Supplemental Billing Demand and 35¢ per KW of Contract Standby Billing Demand will apply.

EMERGENCY RELAY POWER SUPPLY CHARGE: The monthly charge for emergency relay power supply service shall be 50¢ per KW of Actual Supplemental Billing Demand, Excess Supplemental Billing Demand, and Contract Standby Billing Demand. This charge is in addition to the compensation the customer must make to the Company as a contribution-in-aid of construction.

FUEL CHARGE: See Sheet No. 6.020.

ENERGY CONSERVATION CHARGE: See Sheet No. 6.020.

FRANCHISE FEE CHARGE: See Sheet No. 6.020.

OIL BACKOUT CHARGE: See Sheet No. 6.021.

PAYMENT OF BILLS: See Sheet No. 6.025.

PSC-GCL NOTE: This page only includes the legend information designated in an oversized scale rendering of circuits.

LEGEND

- 69KV INCOMING CIRCUIT
- 13.2 KV CIRCUITS
- 2.4KV CIRCUITS
- 480 VOLT CIRCUITS
- 120/240V & 120/208V VOLT CIRCUITS

SLANTED TEXT INDICATES DRAWING NUMBER

Rev.	Revision	Date	Designed	Checked	Approved
15	GENERAL UP-DATE TO NUMEROUS AREAS TO MATCH EXISTING CONDITIONS.	05/05/98	WEW	BC	
16	UP-DATED TO SHOW EXISTING UPS SYSTEM	07-13-99	WEW	BC	
17	UP-DATED TO SHOW EXISTING UPS SYSTEM	05-30-03	CICONE	WAYNE M.	

Client

CUTRALE.
CITRUS JUICES USA
602 MCKEAN STREET, AUBURNDALE, FLORIDA 33823

	Date	Name
Drawn	06.26.95	DLA
Checked	06.26.95	CWS
Approved		

Projection | Scale NONE

Cad File No. : 95011S20

Title: FACILITY ELECTRICAL DISTRIBUTION SINGLE LINE DIAGRAM

BuShea, Seelig & Associates, Inc.
REGISTERED PROFESSIONAL ENGINEERS

Drwg No. Sheet of
(B&A DRAWING #011993-E-002)
A420-E-097

Size: D

Rev.: 17

STATE OF FLORIDA PUBLIC SERVICE COMMISSION

CUTRALE CITRUS JUICES USA, INC.,

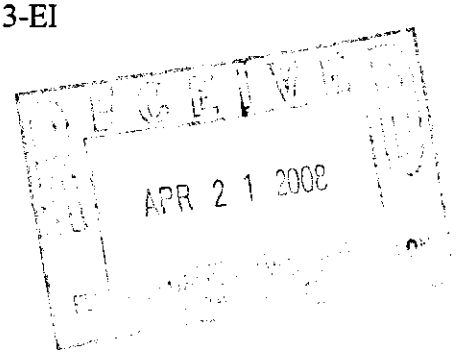
Petitioner,

vs.

TAMPA ELECTRIC COMPANY,

Respondent.

PSC Complaint No.: 694187E
Docket No. 0707833-EI



Cutrale's Response to PSC Data Request Dated April 16, 2008

Petitioner, CUTRALE CITRUS JUICES USA, INC. ("Cutrale") hereby responds to the additional data requests served by the Public Service Commission on April 16, 2008 as follows:

1. **Data Request**: Based on the straight line diagram you provided, it appears that Cutrale owns the two generators, generating electricity at 13 KV each (output voltage). Is that correct? If not, what is the output voltage (KV) of each generator?

Cutrale's Response: Cutrale owns both generators, and the output voltage of the generators is 13 kV.

2. **Data Request**: Based on the straight line diagram you provided, it appears that Cutrale also owns and operates a steam generator that generates at 2.4 KV (output voltage). Is that correct? What is the output voltage (KV) of the steam generator?

Cutrale's Response: The steam generator in the diagram has been out of service since Cutrale purchased the facilities from the Coca Cola Company in 1996. The generator is scheduled for removal, and is expected to be removed from the plant by the end of April, 2008.

3. **Data Request**: How much of the power generated at the Auburndale facility does Cutrale use? How often and approximately how much per day does Cutrale provide to the grid (TECO) for resale?

Cutrale's Response: Cutrale uses 100% of the power generated by its Auburndale facility; 0 % is provided to the grid for resale.

4. **Data Request**: According to the straight line diagram, there does not appear to be any 13 KV to 4 KV transformers served by the Minute Maid Substation. It appears that all transformation is to 2.4 KV and lower. Is that correct?

Cutrale's Response: Yes, that is correct.

5. **Data Request**: According to the straight line diagram there does not appear to be any interconnection with the Arianna 13279 distribution system and the distribution system represented in the straight line diagram. Is that correct?

Cutrale's Response: Yes, that is correct.

6. **Data Request**: Do any of Cutrale's bills reflect a transformer ownership discount received from TECO for service from its Arianna 13279 distribution system? Is so, please provide a copy of that bill.

Cutrale's Response: Yes, Cutrale receives the transformer ownership discount on the 13 kV service it receives from the Arianna 13279 switch, which services Cutrale's wastewater treatment plant. A copy of Cutrale's February 2008 TECO bill for that service is attached as Exhibit "A."

7. **Data Request**: The straight line diagram provided by Cutrale states that it may not be copied without permission. Will your client grant permission for the Commission staff to make color copies of the straight line diagram for use by the Commission at the Agenda Conference?

Cutrale's Response: Cutrale hereby grants permission for the Commission staff to make color copies of the diagram for use at the Agenda Conference. Cutrale requests that Commission staff take appropriate measures to ensure that the document remains confidential.

Cutrale's Supplemental Memorandum

At the informal teleconference on March 26, 2008, the critical flaw in the PSC Process Review Team's denial of Cutrale's eligibility for the transformer ownership discount became clear. That rationale was expressed in Martha Carter Brown's November 28, 2007 letter, which stated:

> The facts indicate that ***Cutrale contracts for electric service from TECO's Minute Maid substation at a 13 kV voltage level***. TECO owns, operates and maintains the substation, which transforms 69 kV transmission voltage to 13 kV voltage and serves only the Cutrale facility. TECO's rates for the electric service provided to Cutrale reflect the ***costs that TECO incurs to provide service to Cutrale at the 13 kV level***. Any further transformation from 13 kV to 4 kV that Cutrale performs on the customer side of the substation meter is Cutrale's responsibility, ***because Cutrale has not contracted for service at the lower voltage level.*** (emphasis added).

The flaw in the Process Review Team's analysis is its plainly incorrect assumption, as expressed in the quoted section above, that Cutrale "contracts" for electric service from TECO *at a particular*

voltage, and that the cost of energy varies according to the voltage at which service is received. [1] This is simply not the case. Neither Cutrale's Interconnection Agreement, nor its Tariff Agreement, nor the Tariff itself, reflects that the charges which Cutrale – or any TECO customer, for that matter – pays for electric service are in any way based upon the voltage at which such service is delivered by TECO.[2] Indeed, and to the contrary, under the applicable Tariff (as incorporated into Cutrale's Tariff Agreement with TECO), the charges Cutrale pays for electric service are based solely on the Tariff's rate schedule, and have nothing whatsoever to do with the voltage at which such service is delivered.[3]

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[1] The Team was obviously under the mistaken impression that if Cutrale "contracted" for service at 4 kV, it would be charged a different price for energy by TECO than if Cutrale "contracted" for service at 13 kV. Moreover, the Team obviously – and equally incorrectly – concluded that, since Cutrale "contracts" for energy at 13 kV, and receives electric service at 13 kV, Cutrale is not entitled to the discount, whereas if Cutrale had "contracted for service at 4 kV," but received service at 13 kV, the discount would apply. The flaw in this analysis is the Team's mistaken assumption that, under the Tariff, Cutrale could somehow "contract for service at 4 kV," and that by doing so, Cutrale would pay a different – and obviously higher – rate than the rate it has been paying for service at 13 kV.

[2] The SBFT-358 Tariff applicable to Cutrale – which expressly provides for the transformer ownership discount in question – indicates that the "Character of Service" to which the rate schedule reflected therein applies is "A-C; 60 cycles; 3 phase; ***at any standard company voltage***." See Third Revised Sheet No. 6.605 (emphasis supplied). However, while the same energy cost rates apply regardless of the voltage at which service is received, the two separate transformer ownership discounts are only available, respectively, to customers who either (a) receive service at "primary voltage," *i.e.*, 13 kV, such as Cutrale, or (b) receive service at transmission (i.e., 69 kV and above) voltage and provide "all" subtransmission or higher voltage to utilization voltage transformation.

[3] Under the rate schedule set out in the Tariff, Cutrale pays demand and energy charges, for both Stand-by Service and Supplemental Service, on the basis of the number of kilowatt hours of energy consumed by Cutrale (or made available by TECO). Those rates are fixed by the Tariff, and they apply "across the board," regardless of whether the energy is delivered to Cutrale at 13 kV, or at some other voltage.

As Cutrale explained in the March 26th teleconference, and as can plainly be seen in the Tariff itself, the "smaller" of the two transformer ownership discounts (and the one for which Cutrale qualifies) applies whenever the customer receives service from TECO at "primary voltage," *i.e.*, 13 kV, and then accomplishes further voltage transformation using its own transformers. On the other hand, again under the plain language of the tariff, customers who receive service at voltage levels *lower than 13 kV* are simply not eligible for either of the two transformer ownership discounts.

In light of the above, the Process Review Team's "belief that this matter is resolved most clearly as a rate issue" – as Ms. Brown stated in her November 28, 2007 letter – is plainly shown to be incorrect. The "rate" is clearly established by the Tariff, and thus is not "the issue" here. Rather, the issue is whether Cutrale "furnishes and installs all primary voltage to secondary voltage line transformation from a primary voltage distribution feeder," which is the sole eligibility requirement for the "smaller" of the two transformer ownership discounts available under Rate Schedule SBFT -358. Accordingly, the question is simply whether the Minute Maid Substation, which furnishes service to Cutrale at "primary voltage" – *i.e.*, at 13 kV – is a "primary voltage distribution feeder" within the meaning of SBFT–358. That term is not defined in SBFT–358, nor indeed in any other TECO Tariff. As Cutrale explained at length in its counsel's July 18, 2006 letter to Elisabeth Draper, the Minute Maid Substation is a "primary voltage distribution feeder," and there is no legal, regulatory, or technical basis for grafting a "serves multiple customers" requirement on to the definition of that term.

Respectfully submitted,

WINDERWEEDLE, HAINES, WARD & WOODMAN, P.A.

390 N. Orange Avenue, Suite 1500
Post Office Box 1391
Orlando, FL 32802-1391
(407) 423-4246
(407) 423-7014 (Fax)
Attorneys for Cutrale

By: _____
Robert P. Major, Esq.
Florida Bar No.:0501115
E-mail: rmajor@whww.com

Certificate of Service

I hereby certify that a copy of this document and its Exhibit was provided by e-mail and regular mail to James D. Beasley, Esq., Ausley & McMullen, P.O. Box 391, Tallahassee, FL 32302, and to Lisa C. Bennett, Esq., Public Service Commission, Capital Circle Office Center, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, this 17th day of April, 2008.

_____
Robert P. Major, Esq.

CUTRALE CITRUS
602 MCKEAN ST PUMPS
AUBURNDALE FL 33823-4070

STATEMENT DATE
MAR 10, 2008

PLEASE REFER TO THE BACK OF THIS BILL FOR ADDITIONAL INFORMATION.

METER NUMBER	READING DATES PRESENT	READING DATES PREVIOUS	BILL DAYS	YOUR ACCOUNT IS BILLED USING DATA FROM AN ELECTRONIC RECORDER. TRADITIONAL METER READINGS ARE NOT REQUIRED FOR BILLING.	KWH PURCHASED
974887	MAR 05	FEB 05	29		714,476
	ON PEAK			24.18%	172,778
	OFF PEAK				541,698

AMOUNT NOW DUE
$61,732.51

*** THIS MONTH'S CHARGES ARE PAST DUE AFTER APR 01**

YOUR ACCOUNT NO.
0520 2192930

RATE SCHEDULE
GSLDT 352

NEXT READING DATE
APR 07

ACTUAL DEMAND
1172 KW

LOAD FACTOR
87.59 %

CONSERVATION INFO
THIS PERIOD:
24,637 KWH/DAY
1,172 KW

YEAR AGO:
24,516 KWH/DAY
1,190 KW

THIS MONTH'S BILLING INFORMATION

CUSTOMER CHARGE			$ 255.00	
DEMAND CHARGE				
BILLING	1,172 KW @	$2.36/KW	2,765.92	
ON PEAK	1,160 KW @	$5.08/KW	5,892.80	
ENERGY CHARGE				
ON PEAK	172,778 KWH @	2.729¢/KWH	4,715.12	
OFF PEAK	541,698 KWH @	1.539¢/KWH	8,336.74	
POWER FACTOR ADJUST 80.56%		82,653 KVARH	165.31	
TRANSFORMER CREDIT			-421.92	
METERING LEVEL DISCOUNT			-179.17	
FUEL COST				
ON PEAK	172,778 KWH @	6.320¢/KWH	10,919.57	
OFF PEAK	541,698 KWH @	4.650¢/KWH	25,188.96	
ELECTRIC SERVICE COST			**57,638.33**	
FLORIDA GROSS RECEIPTS TAX		57,638.33	1,477.90	
POLK TAX (EXEMPT 32,953.39)		26,162.84	2,616.28	
THIS MONTH'S CHARGES				$ 61,732.51 *
(PREVIOUS BALANCE	59,166.60)			59,166.60
UNPAID PREVIOUS BALANCE				-59,166.60
TRANSFER OUT				
AMOUNT NOW DUE			**PLEASE PAY**	**$61,732.51**

BILL ON STANDARD RATE	$63,368.89
SAVINGS ON TIME-OF-DAY RATE	$1,636.38

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

February 15, 2008

HAND DELIVERED

Ms. Ann Cole, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Complaint No. 694187E by Cutrale Citrus Juices USA, Inc. against Tampa Electric Company for refusing to provide transformer ownership discount for electrical service provided through Minute Maid substation.
FPSC Docket No. 070733-EI

Dear Ms. Cole:

Enclosed for filing in the above-styled docket are the original and five (5) copies of Tampa Electric Company's Answers to the Florida Public Service Commission Staff's First Data Request Nos. 1-15), dated February 1, 2008.

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

JDB/pp
Enclosures

cc: Lisa C. Bennett (w/enc.)
Robert P. Major, Esq. (w/enc.)

1. What costs, if any, were incurred by TECO to engineer and construct the Minute Maid Substation which is the subject of this complaint? In responding to this question, please give a detailed accounting of the costs.

A. In 1984, the Minute Maid Substation was constructed at a cost of $130,771.60 to Tampa Electric. The substation was originally designed with a 14 MVA substation transformer that was dedicated to the Coca Cola Foods/Minute Maid ("Coca Cola") plant. (See attached Page 2 of 3 for a detailed accounting of costs of the substation in 1984 based on Tampa Electric's continuing property records.)

In 1985, the 14 MVA transformer at the Minute Maid substation was replaced with a 22.4 MVA transformer in order to maintain reliability and provide additional capacity for the rapidly expanding Coca Cola facility. The transformer upgrade was completed at a cost of $201,812.36. The original transformer was removed and returned to Tampa Electric's inventory as a spare transformer with a value of $89,715.75. (See attached Page 3 of 3 for a detailed accounting of the costs associated with the substation transformer upgrade based on Tampa Electric's continuing property records.)

In 1987, modifications were made to the Minute Maid substation pursuant to an interconnection agreement between Tampa Electric Company and Coca Cola to accommodate the latter's new cogeneration operations for which the customer reimbursed the company. A breakdown of the costs associated with this interconnection is provided on Page 3 of 3. Please note that a large portion of the interconnection metering costs are associated with metering equipment installed at the customer's generator and not in the substation.

1984 SUBSTATION CONSTRUCTION COST

DESCRIPTION	QUANTITY	UNIT	INSTALLED COST
POLE WOOD 30 FT	6	EA	$2,668.74
POLE WOOD 45 FT	2	EA	1,378.38
SW AIR 15KV SPST	3	EA	2,027.61
WIRE CU 4/0 1/C	432	LB	1,526.45
WIRE CU 500M 1/C	310	FT	535.03
CUTOUTS 100A 15KV	1	EA	145.63
SUB-ARRESTER 12KV	3	EA	1,590.64
CONDUIT PVC 1IN	30	FT	90.88
CONDUIT PVC 1 1/2IN	20	FT	65.21
CONDUIT PVC 2IN	30	FT	111.99
TRANSF LINE 10KVA	1	EA	682.11
FOUNDATIONS - CONCRETE 5 CY	1	CY	614.12
GRADE ROCK & CLEARING - SUPERIOR PAVING	1	MS	3,875.68
FENCE	50	FT	2,438.76
WOOD STRUCTURE	1	EA	658.52
MISC SWITCH MATL - FUSE SMD-2B VERY SLOW	3	EA	1,534.15
SWITCH SPST - SW SPST 14.4 KV 1200A	3	EA	760.18
RELAY AND CONTROL EQUIP. - AL JUNCTION BOX	1	EA	150.80
RELAY AND CONTROL EQUIP. - TRANSDUCER 5A INPUT 1M	3	EA	486.58
METERING EQUIP-METERS - AMMETER ADS-7 2.5/5A	4	EA	1,665.06
TELEMETERING - TRANSDUCER LATT/VAR #X	1	EA	1,254.80
CONTROL CABLE	880	FT	621.34
PANELS & CABINETS - BATTERY CABINET	1	EA	2,208.76
BATTERY - BATT STA 50AH4	1	EA	2,801.00
BATTERY CHRGER - C&D MOD. ARR48A/C6F3	1	EA	2,913.95
MISC. BUS MATL - BUS CONN	20	EA	613.18
MISC MATL SUBSTA - MISC LABOR AND OVHD	0	ML	4,229.05
TRANSFORMER GE 14MVA	1	EA	93,123.00
			$130,771.60

1985 SUBSTATION TRANSFORMER UPGRADE

DESCRIPTION	QUANTITY	UNIT	INSTALLED COST
TRANSFORMER GE 22.4MVA	1	EA	$153,813.56
TRANSFORMER (LABOR)	0	EA	21,109.78
WIRE CU 2 1/C	137	FT	206.03
WIRE CU 350M 1/C	55	FT	148.00
WIRE CU 750M 1/C	175	FT	769.40
CIR BRKER 15 KV 1200 A - GE VACUUM BRKER	1	EA	14,700.00
CIR BRKER 15 KV 1200 A - GE VACUUM BRKER	0	EA	4,829.04
SWITCH SPST	3	EA	1,440.11
MISC. BUS MATL	22	EA	284.28
CABLE 6 1/C DB	25	FT	174.24
CONDUIT PVC 2IN	20	FT	150.15
TELEMETERING	1	EA	4,190.77
			$201,815.36
Returned to Inventory as Spare			
TRANSFORMER GE 14MVA	1	EA	**$(89,715.75)**

1987 INTERCONNECTION WORK

DESCRIPTION	INSTALLED COST
Engineering and installation of substation facility addition and upgrading of 13 kV metering equipment	$22,940.00
Metering and Recording Equipment	32,954.00
Relay and Control Work	16,275.00
Communications - Telemetering and Supervisory Work	7,070.00
	$79,239.00

2. Were there any costs incurred by TECO for facilities related to the Minute Maid substation? If so, please provide a detailed accounting of the costs.

A. Based on Tampa Electric's work order ledger, the following costs associated with the Minute Maid Substation were incurred by Tampa Electric: $112,923.07 for construction of transmission lines to the Minute Maid Substation; $17,833.45 for related distribution work; $14,808.30 for communication back to the Tampa Electric's system operations center in Hillsborough County, $12,370.37 for relay and controls work and $4,304.05 for supervisory controls outside of the substation. A breakdown of these costs based on the work order ledger is provided on Page 2 of 4.

The ownership line between the Tampa Electric's Minute Maid Substation and the customer's facility is at the connectors on the dead-end structure in the substation on the load side of the substation breaker. The conductor connecting this point to the first customer pole outside of the substation is the customer's property; however, based on file notes found from the time period, Tampa Electric supplied the conductor (795 MCM) to the customer's pole as well as the insulators, cross-arm and connections. It is not clear - no records found - as to the cost of these facilities or whether Tampa Electric was reimbursed by the customer. See attached documentation on Pages 3 of 4 and 4 of 4.

Other Costs Incurred by Tampa Electric Related to Minute Maid Substation

	Transmission	Distribution	Communications	Relay and Controls	Supervisory Controls
Operations Pay	$23,776.96	$5,741.75	$4,214.31	$3,413.33	$355.00
Office Pay	2,817.08	151.61	6.19	179.02	84.35
Supervisor Pay	7,393.07	1,126.81	1,694.26	1,739.00	551.94
Ins and Pens	2,001.46	405.20	338.22	311.39	176.21
Paroll Taxes	2,381.06	479.16	410.24	382.44	207.55
Vehicles	12,402.22	3,047.04	2,097.03	669.09	327.17
Meals	68.38	-	16.00	110.75	
Major/ Minor Materials	44,738.67	3,359.81	4,383.73	4,213.40	35.32
Materials Adjustment	8,377.54	-	-		
Stores Clearance	2,434.82	379.75	627.79	274.80	2.17
Small Tools	862.70	210.26	110.20	130.59	80.34
A&G	5,251.86	1,239.32	838.33	789.20	465.55
AFUDC	417.25	69.36	72.00	157.36	18.45
Transformers	-	1623.38	-		
	$112,923.07	$17,833.45	$14,808.30	$12,370.37	$2,304.05

TAMPA ELECTRIC
A TECO ENERGY COMPANY

March 2, 1984

Mr. Harold R. Heath
Coca-Cola Company
P. O. Box 3216
Forest City, Florida 32751

Dear Harold,

I've enclosed 2 copies of the prints you requested. Everything is progressing well towards construction of the substation. As we discussed on the telephone, the ownership line between our equipment and the Coca-Cola equipment will be the connectors on the dead-end structure in the station on the load side of the station breaker (see cross-section D-D on the plan view of drawing H-609 sheet 1). The conductor (shown as 500 MCM copper) that connects section D-D to the first Coca-Cola pole outside the station will be the property of Coca-Cola. You should have this conductor made up on your pole and TECO will make the necessary connections on the station dead-end structure.

Also, as we discussed, the 13KV primary line belonging to Coca-Cola, which now crosses the substation boundary, should be relocated as soon as possible. Our substation crews will be starting structural construction in the next week or two.

Contact me if you have any conflicts or problems which might affect the progress of this project. We thank you for your cooperation.

G. J. Leino
Division Engineer
Polk County District

GJL/mjs

Enclosures-Prints

Minutemaid PHONED 6/6/84

Paul Pennington (305) 862-8000 x 223

✓ Tentative in service date 7/17/84 TUESDAY

given to CMD 6/7/84 — TECO to supply 795 MCM from substation to customer pole plus bells, X arm, connection

✓ given to TIM BADGER 6/7/84 — Customer wants pulse to ... GE TYPE ... FORM WAK ... demand meter

3. Did TECO require Contribution In Aid of Construction (CIAC) for the construction of the Minute Maid (69/13.8 kV) Substation and any related facilities?

A. No. Tampa Electric did not require CIAC for the original construction of the Minute Maid Substation or the subsequent substation transformer upgrade.

Tampa Electric did charge Coca Cola for the overtime labor costs that it incurred in order to meet the customer's aggressive timetable for completing the transformer upgrade during the customer's annual maintenance period and the "up and down" costs for the temporary power that was required to keep a portion of the Coca Cola facilities in-service during the upgrade. The overtime charges were estimated to be between $3,000 and $4,000. The total cost of the temporary metering and temporary distribution line was $5,094.

4. If the answer to question three (3) is yes, then who contributed and in what amounts? If the answer to question 2 is no, explain why CIAC was not charged?

A. Prior to building the substation in 1984, Tampa Electric was experiencing reliability issues related to the increasing load of the Coca Cola's facility. The plant had expanded to the point that its load exceeded Tampa Electric's planning criteria for a distribution circuit (i.e., 8 MVA). A dedicated substation was the best option for both the company, in terms of balancing load on its distribution system, and the customer in terms of service quality and reliability.

In 1985, Coca Cola revealed a two-year expansion plan in which the plant was expected to nearly double its connected load by the end of 1987. Tampa Electric chose to install a larger substation transformer to maintain reliability and provide additional capacity for the projected load growth at the facility. Although there are no records to confirm it, it is assumed that the projected revenue from the facility over four years would have been more than adequate to cover the costs of the upgrade and a CIAC was not required.

5. What did TECO project to be its four years of annual revenues from Coca-Cola Foods/Minute Maid of the interconnection with the Minute Maid (69/13.8 kV) Substation?

A. Records from 1987 are no longer available to answer this question.

6. What were the actual four years of annual revenues that TECO collected from Coca-Cola Foods/Minute Maid?

A. Records from this period are no longer available to answer this question.

7. What would TECO's annual revenues have been over the first four years of operation if Coca-Cola Foods/Minute Maid had been given a discount of $0.36 per kW of Supplemental Demand and $0.32 per kW of Standby Demand?

A. Records from 1987 are no longer available to answer this question. However, in the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service that the Coca Cola Foods entered into with Tampa Electric in 1987, the agreed upon normal supplemental demand was 6,000 kW and the appropriate backup amount for standby was 8,000 kW. Assuming that these demands had been achieved every month, annual revenues over four years would have been approximately $226,560 less if the discounts had been applied.

8. Has TECO provided service to other customers in its service area by constructing a dedicated substation, such that the input to the substation is 69kV or above and the output is 13.8kV or below?

A. Yes. Tampa Electric has provided service to five other customers in its service area by constructing dedicated substations, such that the input to the substation is 69kV or above and the output is 13.8kV.

9. If the answer to question eight (8) is yes, then identify which tariff TECO applied to each customer and explain what, if any, amounts were charged for CIAC?

A. Four of the customers are served under interruptible Rate Schedules IS-1 (1 customer), IST-1 (2 customers), and IS-3 (1 customer). Per Tampa Electric's interruptible tariffs, the transformer ownership discount is only applied to customers who furnish and install all subtransmission or higher voltage to utilization voltage substation transformation.

The fifth customer is served under Rate Schedule GSLDT and does not receive a transformer ownership discount because Tampa Electric did not avoid transformation costs associated with service to the customer.

Tampa Electric has found no records of CIAC charges to or payments from these customers related to the dedicated substations that serve them.

10. Is it TECO's contention that TECO incurred 100 per cent of the transformation cost when it engineered and constructed the Minute Maid Substation?

A. Yes.

11. If Cutrale purchased the Minute Maid (69/13.8 kV) Substation and related facilities currently owned by TECO, would Cutrale be eligible for the transformer ownership discount?

A. Yes. If Cutrale purchased the Minute Maid (69/13.8 kV) Substation currently owned by TECO, Cutrale would be eligible for the subtransmission voltage discount of 59¢ per kW for supplemental demand and 52¢ per kW for standby demand.

12. TECO stated that Cutrale is also being served from TECO's Ariana Substation, circuit 13279, is that correct? What is the transformation makeup of this substation and how many customers are being served off of circuit 13279?

A. Yes. Cutrale has facilities that are served from Tampa Electric's Ariana Substation. The Ariana Substation contains two 69/13.8 kV transformers. The capacities of the east and west substation transformers are 20 MVA and 22.4 MVA, respectively. Ariana Circuit 13279, which originates from the west substation transformer, serves 513 customers.

13. What voltage level (s) is Cutrale being supplied from circuit 13279?

A. Cutrale is served from Circuit 13279 at a delivery voltage of 13.2kV.

14. Does TECO provide the transformation voltage to Cutrale from circuit 13279? Explain.

A. No. For these specific primary-metered facilities, the customer-requested delivery voltage of 13.2 kV is provided directly from the distribution circuit, Ariana 13279. Tampa Electric did not need to install additional transformation to serve these facilities.

15. What were the reason (s) that TECO could not use the Ariana substation and (or) circuit 13279 in Coca-Cola Foods/Minute Maid's interconnection agreement?

A. The dedicated Minute Maid Substation had already been in service for over three years prior to Coca Cola Foods/Minute Maid ("Coca Cola") entering into the interconnection agreement with Tampa Electric in 1987. The substation was located on Coca Cola property in close proximity to the Coca Cola cogeneration facilities; had adequate capacity to provide standby service for Coca Cola's 8,000 kW generator; and was conveniently connected to the transmission grid should the customer become an exporter of energy in the future. Ariana Circuit 13279 was serving other customers in 1987 and would not have had adequate capacity for Coca Cola's 8,000 kW standby requirement since the additional load requirement would have exceeded Tampa Electric's distribution circuit planning criteria of 8 MVA. Interconnecting through the Ariana Substation would have been more costly if Tampa Electric had to increase substation capacity and/or build a dedicated circuit feeder to the Coca Cola plant.

AUSLEY & MCMULLEN
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227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

February 15, 2008

HAND DELIVERED

Ms. Ann Cole, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Complaint No. 694187E by Cutrale Citrus Juices USA, Inc. against Tampa Electric Company for refusing to provide transformer ownership discount for electrical service provided through Minute Maid substation.
FPSC Docket No. 070733-EI

Dear Ms. Cole:

Enclosed for filing in the above-styled docket are the original and five (5) copies of Tampa Electric Company's Answers to the Florida Public Service Commission Staff's First Data Request Nos. 1-15), dated February 1, 2008.

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

JDB/pp
Enclosures

cc: Lisa C. Bennett (w/enc.)
Robert P. Major, Esq. (w/enc.)

1. What costs, if any, were incurred by TECO to engineer and construct the Minute Maid Substation which is the subject of this complaint? In responding to this question, please give a detailed accounting of the costs.

A. In 1984, the Minute Maid Substation was constructed at a cost of $130,771.60 to Tampa Electric. The substation was originally designed with a 14 MVA substation transformer that was dedicated to the Coca Cola Foods/Minute Maid ("Coca Cola") plant. (See attached Page 2 of 3 for a detailed accounting of costs of the substation in 1984 based on Tampa Electric's continuing property records.)

In 1985, the 14 MVA transformer at the Minute Maid substation was replaced with a 22.4 MVA transformer in order to maintain reliability and provide additional capacity for the rapidly expanding Coca Cola facility. The transformer upgrade was completed at a cost of $201,812.36. The original transformer was removed and returned to Tampa Electric's inventory as a spare transformer with a value of $89,715.75. (See attached Page 3 of 3 for a detailed accounting of the costs associated with the substation transformer upgrade based on Tampa Electric's continuing property records.)

In 1987, modifications were made to the Minute Maid substation pursuant to an interconnection agreement between Tampa Electric Company and Coca Cola to accommodate the latter's new cogeneration operations for which the customer reimbursed the company. A breakdown of the costs associated with this interconnection is provided on Page 3 of 3. Please note that a large portion of the interconnection metering costs are associated with metering equipment installed at the customer's generator and not in the substation.

1984 SUBSTATION CONSTRUCTION COST

DESCRIPTION	QUANTITY	UNIT	INSTALLED COST
POLE WOOD 30 FT	6	EA	$2,668.74
POLE WOOD 45 FT	2	EA	1,378.38
SW AIR 15KV SPST	3	EA	2,027.61
WIRE CU 4/0 1/C	432	LB	1,526.45
WIRE CU 500M 1/C	310	FT	535.03
CUTOUTS 100A 15KV	1	EA	145.63
SUB-ARRESTER 12KV	3	EA	1,590.64
CONDUIT PVC 1IN	30	FT	90.88
CONDUIT PVC 1 1/2IN	20	FT	65.21
CONDUIT PVC 2IN	30	FT	111.99
TRANSF LINE 10KVA	1	EA	682.11
FOUNDATIONS - CONCRETE 5 CY	1	CY	614.12
GRADE ROCK & CLEARING - SUPERIOR PAVING	1	MS	3,875.68
FENCE	50	FT	2,438.76
WOOD STRUCTURE	1	EA	658.52
MISC SWITCH MATL - FUSE SMD-2B VERY SLOW	3	EA	1,534.15
SWITCH SPST - SW SPST 14.4 KV 1200A	3	EA	760.18
RELAY AND CONTROL EQUIP. - AL JUNCTION BOX	1	EA	150.80
RELAY AND CONTROL EQUIP. - TRANSDUCER 5A INPUT 1M	3	EA	486.58
METERING EQUIP-METERS - AMMETER ADS-7 2.5/5A	4	EA	1,665.06
TELEMETERING - TRANSDUCER LATT/VAR #X	1	EA	1,254.80
CONTROL CABLE	880	FT	621.34
PANELS & CABINETS - BATTERY CABINET	1	EA	2,208.76
BATTERY - BATT STA 50AH4	1	EA	2,801.00
BATTERY CHRGER - C&D MOD. ARR48A/C6F3	1	EA	2,913.95
MISC. BUS MATL - BUS CONN	20	EA	613.18
MISC MATL SUBSTA - MISC LABOR AND OVHD	0	ML	4,229.05
TRANSFORMER GE 14MVA	1	EA	93,123.00
			$130,771.60

1985 SUBSTATION TRANSFORMER UPGRADE

DESCRIPTION	QUANTITY	UNIT	INSTALLED COST
TRANSFORMER GE 22.4MVA	1	EA	$153,813.56
TRANSFORMER (LABOR)	0	EA	21,109.78
WIRE CU 2 1/C	137	FT	206.03
WIRE CU 350M 1/C	55	FT	148.00
WIRE CU 750M 1/C	175	FT	769.40
CIR BRKER 15 KV 1200 A - GE VACUUM BRKER	1	EA	14,700.00
CIR BRKER 15 KV 1200 A - GE VACUUM BRKER	0	EA	4,829.04
SWITCH SPST	3	EA	1,440.11
MISC. BUS MATL	22	EA	284.28
CABLE 6 1/C DB	25	FT	174.24
CONDUIT PVC 2IN	20	FT	150.15
TELEMETERING	1	EA	4,190.77
			$201,815.36
Returned to Inventory as Spare			
TRANSFORMER GE 14MVA	1	EA	**$(89,715.75)**

1987 INTERCONNECTION WORK

DESCRIPTION	INSTALLED COST
Engineering and installation of substation facility addition and upgrading of 13 kV metering equipment	$22,940.00
Metering and Recording Equipment	32,954.00
Relay and Control Work	16,275.00
Communications - Telemetering and Supervisory Work	7,070.00
	$79,239.00

2. Were there any costs incurred by TECO for facilities related to the Minute Maid substation? If so, please provide a detailed accounting of the costs.

A. Based on Tampa Electric's work order ledger, the following costs associated with the Minute Maid Substation were incurred by Tampa Electric: $112,923.07 for construction of transmission lines to the Minute Maid Substation; $17,833.45 for related distribution work; $14,808.30 for communication back to the Tampa Electric's system operations center in Hillsborough County, $12,370.37 for relay and controls work and $4,304.05 for supervisory controls outside of the substation. A breakdown of these costs based on the work order ledger is provided on Page 2 of 4.

The ownership line between the Tampa Electric's Minute Maid Substation and the customer's facility is at the connectors on the dead-end structure in the substation on the load side of the substation breaker. The conductor connecting this point to the first customer pole outside of the substation is the customer's property; however, based on file notes found from the time period, Tampa Electric supplied the conductor (795 MCM) to the customer's pole as well as the insulators, cross-arm and connections. It is not clear - no records found - as to the cost of these facilities or whether Tampa Electric was reimbursed by the customer. See attached documentation on Pages 3 of 4 and 4 of 4.

Other Costs Incurred by Tampa Electric Related to Minute Maid Substation

	Transmission	Distribution	Communications	Relay and Controls	Supervisory Controls
Operations Pay	$23,776.96	$5,741.75	$4,214.31	$3,413.33	$355.00
Office Pay	2,817.08	151.61	6.19	179.02	84.35
Supervisor Pay	7,393.07	1,126.81	1,694.26	1,739.00	551.94
Ins and Pens	2,001.46	405.20	338.22	311.39	176.21
Paroll Taxes	2,381.06	479.16	410.24	382.44	207.55
Vehicles	12,402.22	3,047.04	2,097.03	669.09	327.17
Meals	68.38	-	16.00	110.75	
Major/ Minor Materials	44,738.67	3,359.81	4,383.73	4,213.40	35.32
Materials Adjustment	8,377.54	-	-		
Stores Clearance	2,434.82	379.75	627.79	274.80	2.17
Small Tools	862.70	210.26	110.20	130.59	80.34
A&G	5,251.86	1,239.32	838.33	789.20	465.55
AFUDC	417.25	69.36	72.00	157.36	18.45
Transformers	-	1623.38	-		
	$112,923.07	$17,833.45	$14,808.30	$12,370.37	$2,304.05

TAMPA ELECTRIC
A TECO ENERGY COMPANY

March 2, 1984

Mr. Harold R. Heath
Coca-Cola Company
P. O. Box 3216
Forest City, Florida 32751

Dear Harold,

I've enclosed 2 copies of the prints you requested. Everything is progressing well towards construction of the substation. As we discussed on the telephone, the ownership line between our equipment and the Coca-Cola equipment will be the connectors on the dead-end structure in the station on the load side of the station breaker (see cross-section D-D on the plan view of drawing H-609 sheet 1). The conductor (shown as 500 MCM copper) that connects section D-D to the first Coca-Cola pole outside the station will be the property of Coca-Cola. You should have this conductor made up on your pole and TECO will make the necessary connections on the station dead-end structure.

Also, as we discussed, the 13KV primary line belonging to Coca-Cola, which now crosses the substation boundary, should be relocated as soon as possible. Our substation crews will be starting structural construction in the next week or two.

Contact me if you have any conflicts or problems which might affect the progress of this project. We thank you for your cooperation.

G. J. Leino
Division Engineer
Polk County District

GJL/mjs

Enclosures-Prints

Minutemaid PHONED 6/6/84

Paul Pennington (305) 862-8000 X 223

✓ Tentative in service date 7/17/84 TUESDAY

given to CMD 6/7/84 (TECO to supply 795 MCM from substation to customer pole plus bells, X arm, connection.

given to BADGER TIM 6/7/84 ✓ Customer wants pulse to give GE TYPE ?9, FORM WAK ?to? demand meter

3. Did TECO require Contribution In Aid of Construction (CIAC) for the construction of the Minute Maid (69/13.8 kV) Substation and any related facilities?

A. No. Tampa Electric did not require CIAC for the original construction of the Minute Maid Substation or the subsequent substation transformer upgrade.

Tampa Electric did charge Coca Cola for the overtime labor costs that it incurred in order to meet the customer's aggressive timetable for completing the transformer upgrade during the customer's annual maintenance period and the "up and down" costs for the temporary power that was required to keep a portion of the Coca Cola facilities in-service during the upgrade. The overtime charges were estimated to be between $3,000 and $4,000. The total cost of the temporary metering and temporary distribution line was $5,094.

4. If the answer to question three (3) is yes, then who contributed and in what amounts? If the answer to question 2 is no, explain why CIAC was not charged?

A. Prior to building the substation in 1984, Tampa Electric was experiencing reliability issues related to the increasing load of the Coca Cola's facility. The plant had expanded to the point that its load exceeded Tampa Electric's planning criteria for a distribution circuit (i.e., 8 MVA). A dedicated substation was the best option for both the company, in terms of balancing load on its distribution system, and the customer in terms of service quality and reliability.

In 1985, Coca Cola revealed a two-year expansion plan in which the plant was expected to nearly double its connected load by the end of 1987. Tampa Electric chose to install a larger substation transformer to maintain reliability and provide additional capacity for the projected load growth at the facility. Although there are no records to confirm it, it is assumed that the projected revenue from the facility over four years would have been more than adequate to cover the costs of the upgrade and a CIAC was not required.

5. What did TECO project to be its four years of annual revenues from Coca-Cola Foods/Minute Maid of the interconnection with the Minute Maid (69/13.8 kV) Substation?

A. Records from 1987 are no longer available to answer this question.

6. What were the actual four years of annual revenues that TECO collected from Coca-Cola Foods/Minute Maid?

A. Records from this period are no longer available to answer this question.

7. What would TECO's annual revenues have been over the first four years of operation if Coca-Cola Foods/Minute Maid had been given a discount of $0.36 per kW of Supplemental Demand and $0.32 per kW of Standby Demand?

A. Records from 1987 are no longer available to answer this question. However, in the Tariff Agreement for the Purchase of Firm Standby and Supplemental Service that the Coca Cola Foods entered into with Tampa Electric in 1987, the agreed upon normal supplemental demand was 6,000 kW and the appropriate backup amount for standby was 8,000 kW. Assuming that these demands had been achieved every month, annual revenues over four years would have been approximately $226,560 less if the discounts had been applied.

8. Has TECO provided service to other customers in its service area by constructing a dedicated substation, such that the input to the substation is 69kV or above and the output is 13.8kV or below?

A. Yes. Tampa Electric has provided service to five other customers in its service area by constructing dedicated substations, such that the input to the substation is 69kV or above and the output is 13.8kV.

9. If the answer to question eight (8) is yes, then identify which tariff TECO applied to each customer and explain what, if any, amounts were charged for CIAC?

A. Four of the customers are served under interruptible Rate Schedules IS-1 (1 customer), IST-1 (2 customers), and IS-3 (1 customer). Per Tampa Electric's interruptible tariffs, the transformer ownership discount is only applied to customers who furnish and install all subtransmission or higher voltage to utilization voltage substation transformation.

The fifth customer is served under Rate Schedule GSLDT and does not receive a transformer ownership discount because Tampa Electric did not avoid transformation costs associated with service to the customer.

Tampa Electric has found no records of CIAC charges to or payments from these customers related to the dedicated substations that serve them.

10. Is it TECO's contention that TECO incurred 100 per cent of the transformation cost when it engineered and constructed the Minute Maid Substation?

A. Yes.

11. If Cutrale purchased the Minute Maid (69/13.8 kV) Substation and related facilities currently owned by TECO, would Cutrale be eligible for the transformer ownership discount?

A. Yes. If Cutrale purchased the Minute Maid (69/13.8 kV) Substation currently owned by TECO, Cutrale would be eligible for the subtransmission voltage discount of 59¢ per kW for supplemental demand and 52¢ per kW for standby demand.

12. TECO stated that Cutrale is also being served from TECO's Ariana Substation, circuit 13279, is that correct? What is the transformation makeup of this substation and how many customers are being served off of circuit 13279?

A. Yes. Cutrale has facilities that are served from Tampa Electric's Ariana Substation. The Ariana Substation contains two 69/13.8 kV transformers. The capacities of the east and west substation transformers are 20 MVA and 22.4 MVA, respectively. Ariana Circuit 13279, which originates from the west substation transformer, serves 513 customers.

13. What voltage level (s) is Cutrale being supplied from circuit 13279?

A. Cutrale is served from Circuit 13279 at a delivery voltage of 13.2kV.

14. Does TECO provide the transformation voltage to Cutrale from circuit 13279? Explain.

A. No. For these specific primary-metered facilities, the customer-requested delivery voltage of 13.2 kV is provided directly from the distribution circuit, Ariana 13279. Tampa Electric did not need to install additional transformation to serve these facilities.

15. What were the reason (s) that TECO could not use the Ariana substation and (or) circuit 13279 in Coca-Cola Foods/Minute Maid's interconnection agreement?

A. The dedicated Minute Maid Substation had already been in service for over three years prior to Coca Cola Foods/Minute Maid ("Coca Cola") entering into the interconnection agreement with Tampa Electric in 1987. The substation was located on Coca Cola property in close proximity to the Coca Cola cogeneration facilities; had adequate capacity to provide standby service for Coca Cola's 8,000 kW generator; and was conveniently connected to the transmission grid should the customer become an exporter of energy in the future. Ariana Circuit 13279 was serving other customers in 1987 and would not have had adequate capacity for Coca Cola's 8,000 kW standby requirement since the additional load requirement would have exceeded Tampa Electric's distribution circuit planning criteria of 8 MVA. Interconnecting through the Ariana Substation would have been more costly if Tampa Electric had to increase substation capacity and/or build a dedicated circuit feeder to the Coca Cola plant.