

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application of Cargill Fertilizer, Inc.
to engage in self-service wheeling of waste
heat cogenerated power to, from and
between points within Tampa Electric
Company's service area.

Docket No. 020898-EQ

Filed: October 3, 2003

REBUTTAL TESTIMONY AND EXHIBITS

OF

GERARD J. KORDECKI

ON BEHALF OF

CARGILL FERTILIZER, INC.

(PUBLIC VERSION)

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6 **DOCKET NO. 020898-EQ**

7 **(PUBLIC VERSION)**

8 Q. Please state your name, address and occupation.

9 A. My name is Gerard J. Kordecki. My business address is 10301 Orange Grove
10 Drive, Tampa, Florida 33618.

11 Q. Have you previously filed testimony in this docket?

12 A. Yes, I filed direct testimony on behalf of Cargill Fertilizer, Inc. on September 3,
13 2003.

14 Q. What is the purpose of your rebuttal testimony?

15 A. I will respond to the testimony of William R. Ashburn who filed testimony on
16 behalf of Tampa Electric Company on September 19, 2003.

17 Q. What areas of Mr. Ashburn's testimony are you addressing?

18 A. First, I dispute Mr. Ashburn's allegation that Cargill was given the essential
19 information that I needed to perform the tests required by the Commission's Cost
20 Effectiveness Manual. I will identify the inaccurate conclusions that Mr. Ashburn
21 drew from my testimony and deposition.

22 Second, I will address TECo's make-whole calculation.

1 Last, I will comment on the Rate Impact Measure (“RIM”) and Total
2 Resource Cost (“TRC”) tests that TECo filed in this case. I will reaffirm but not
3 repeat my earlier testimony. This testimony will rebut the tests prepared by Mr.
4 Ashburn by correcting the areas where he strayed from the Commission’s
5 mandatory approach.

6 Q. Please summarize your rebuttal testimony.

7 A. I demonstrate some of the difficulties encountered when a customer has the
8 burden of proof and all the evidence is in the hand of the utility that opposes the
9 customer’s application for service. I do this by reciting one incident that arose
10 trying to get information to meet the burden of proof. My initial testimony had to
11 be based upon quarterly reports made by TECo that did not conform to the tests
12 required by the Cost Effectiveness Manual. After the Commission recognized the
13 burden of proof problem and ordered TECo to come forward with the evidence, it
14 provided information it had previously said did not exist. TECo performed tests
15 in response to Commission staff requests, but calculated the tests differently than
16 it does for other conservation programs. I was able to deal with the issue by
17 correcting some of the defects in the TECo approach. When the defects are
18 corrected, Cargill SSW becomes cost effective. It would have proved to be even
19 better if the omitted information had been supplied.

20 Mr. Ashburn filed an exhibit setting out the modest amount Cargill should
21 pay under its indemnity agreement. This exhibit uses the same approach TECo
22 used in its quarterly reports to conclude that Cargill SSW is not cost effective. I
23 explain why the exhibit should be corrected and do it.

1 I conclude the rebuttal by revisiting the mandatory RIM and TRC tests
2 with a brief reference to the materiality issue. I don't rehash the significance of
3 the fact that SSW uses waste heat to make electricity instead of more expensive
4 fossil fuel; I don't explain why waste heat is not a fossil fuel because those issues
5 are sufficiently clear from the evidence that has already been filed. The fact that
6 these issues are not addressed in this testimony should not be taken as an
7 indication that I believe Mr. Ashburn's arguments on these points is credible. I
8 think his contentions are patently unbelievable. Finally, I don't deal with the
9 efficiency issue because Mr. Fernandez handles that point admirably in his
10 rebuttal.

11 **THE DISCOVERY PROBLEM**

12 Q. What are your comments concerning TECo's responses to some of Cargill's
13 discovery?

14 A. The Cost Effectiveness Manual requires the filing of a RIM test and a TRC test to
15 assist the Commission with the requisite findings in a SSW case. When it became
16 apparent that TECo was not going to use the data obtained from the Cargill SSW
17 pilot to prepare the mandatory TRC and RIM tests, Cargill sought the information
18 through discovery. Cargill asked TECo to answer fifteen questions (Interrogatory
19 Nos. 23 - 37). Answers to these questions are an important element in preparing
20 the tests. TECo didn't give the detailed information sought, but in Mr. Ashburn's
21 testimony at page 75 lines 24 - 25, he states, "Mr. Kordecki may not agree with
22 the data provided but he cannot truthfully assert it has not been provided."

1 I did not commit perjury in my initial testimony. Key data was missing.
2 Here are the details. In response to Interrogatory No. 23 on August 20, TECo
3 stated that **certain items “are base charges..... Tampa Electric does not**
4 **forecast when such rates will change.”** Six days later, on August 29, 2003 in
5 Docket No. 030002-EG, TECo gave the information to Commission staff in a
6 document entitled, Answers to First Set of Interrogatories (Nos. 1 – 6) of Florida
7 Public Service Commission Staff. TECo provided a set of cost-effectiveness
8 analyses for TECo’s conservation programs which did contain the forecast TECo
9 said that it didn’t make. Three weeks later on September 19, Mr. Ashburn filed
10 his exhibit (WRA-1) containing Document No. 8, page 116. This exhibit and his
11 testimony also contained the projections TECo told Cargill it didn’t have in
12 response to discovery. I find it hard to believe that Mr. Ashburn dissembled in his
13 interrogatory response he probably didn’t know TECo had the information when
14 he filed his answer to Cargill discovery and later forgot his continuing obligation
15 to respond if the information turned up.

16 Q. Why did the failure to supply the information create a problem for Cargill?

17 A. Because TECo argued vigorously in this case that Cargill has the burden of proof.
18 It is very difficult to bear the burden when TECo has the facts needed to prove the
19 case and refuses to come forward with the evidence.

20 Q. What is the information you didn’t have?

21 A. I didn’t have forecasted marginal fuel data. This data is called for in the Manual.
22 To perform the tests, Cargill needed estimates of future anticipated optional
23 provision power purchase amounts, prices and wheeling costs. This data was

1 requested in Interrogatory No. 24, parts a-c. TECo's response to the request was
2 that this question "*calls for the provision of estimated data that Tampa Electric*
3 *does not have for the years 2004-2013 and cannot reasonably obtain for the years*
4 *2005 through 2013.*" This key information is required to make customer savings
5 calculations. TECo also responded that it could not reasonably forecast the hours
6 of Optional Provision purchases. I was flabbergasted that TECo would have no
7 long-run forecast of the days and hours that it must buy power from other
8 generating sources to meet native load requirements. As a rule, to protect their
9 native load customers, utilities have gone to great lengths to estimate future
10 capacity needs for generation planning, reserve margin calculations, fuel cost
11 hedging, conservation program cost effectiveness and other planning scenarios.

12 After telling Cargill under oath that it didn't have the information Cargill
13 needed, in late August in another docket, (030002-EI), TECo filed documents that
14 gave estimates of average fuel costs for various conservation programs for the
15 2004-2013 period. Mr. Ashburn's exhibit (WRA-1), Document 8, dated
16 September 19, 2003 filed in this case also included forecasts of fuel costs. This is
17 the same information that was unavailable and couldn't be found to help Cargill
18 meet the burden of proof.

19 Q. What did Mr. Ashburn say about Cargill's inability to make a full RIM
20 calculation?

21 A. Mr. Ashburn criticized Cargill for failing to make an independent RIM analysis
22 (page 74, lines 17 - 18). Of course, the independent RIM test could not be

1 performed due to the lack of data produced by TECo in its interrogatory
2 responses.

3 **THE MAKE WHOLE CALCULATION**

4 Q. Mr. Kordecki, what are your comments concerning TECo's make-whole
5 calculation?

6 A. TECo has used its quarterly report format to determine the sum TECo believes is
7 the make-whole amount Cargill should pay under its indemnity agreement. I
8 strongly disagree with the calculation presented in Document 12 of Mr. Ashburn's
9 exhibit. I have attached to this rebuttal testimony a corrected calculation in a
10 summary table (Exhibit No. _____ (GJK-6)) for the nine-month period. To
11 simplify the calculation, I have used the TECo data though Cargill disagrees
12 with some of the data. The result is the same even without the contested data. No
13 payment is due based on the nine months of data. TECo customers are financially
14 better off.

15 Q. What specific changes to TECo's calculations did you make?

16 A. TECo used its historical analysis incorrectly when it classified "lost revenues"
17 as costs to customers. For instance, on Document 12 of the TECo exhibit, at line
18 4, TECo has \$7,384 of lost Base Energy as an expense to customers.

19 The MWH energy associated with the \$7,384, was the energy Cargill did
20 not buy from TECo due to self-service wheeling. TECo wants to represent
21 through its analysis that this dollar amount is revenue that would be collected
22 from Cargill and would be used to reduce other customers' bills. The assumption

1 is that the lost revenues are a cost to other customers when, in fact, TECo keeps
2 the money.

3 This would be like going to Home Depot to buy an appliance. You have
4 Home Depot put the appliance on hold while you shop other outlets. You find
5 another appliance at Lowe's and decide to buy it there. You notify Home Depot
6 to remove the hold on the appliance. Home Depot states that it is going to charge
7 you for the appliance anyway. On Home Depot's accounting records, it records
8 the non-sale as a bad debt expense. Later Home Depot tells the IRS that the
9 expense is valid because it should have collected the money for not selling the
10 appliance. If challenged, it says the money would have been refunded to all
11 customers through reduced appliance costs. It makes no sense. This same logic
12 has been applied by TECo to lost revenues. This same lost revenue reasoning was
13 applied to Administrative Expenses. The appropriateness of these "expenses" will
14 be discussed later in my rebuttal of TECo's RIM and TRC tests.

15 My exhibit on the make-whole calculation differentiates between the costs
16 and benefits based on how the entry actually affected customers not on how TECo
17 would like unbilled "revenues" and uncompensated "expenses" to be treated
18 when customers conserve. My exhibit shows that customers were financially
19 benefited by [REDACTED] during the nine month post experiment period.

20 Q. Should Cargill be required to pay any make-whole amount?

21 A. No. There should be none based on the nine months of data supplied by TECo.

THE MANUAL TESTS

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Q. Have you examined TECo's Rate Impact Measure and Total Resource Cost Tests?

A. Yes, I have.

Q. What have you found?

A. At page 48, line 7 - page 51, line 7 and Document 8 of his exhibit (WRA-1), Mr. Ashburn describes the TECo RIM test he prepared. TECo has performed the required RIM test based on the format in the Commission's Manual. Earlier in the testimony (page 40, line 7 - page 41, line 2), TECo said it did not do a RIM or TRC test because Cargill didn't ask for one. Common sense would tell you that since TECo has almost all of the data and the parties were not in agreement over the wheeling proposal, that when Cargill requested permanent self-service wheeling, TECo would take what it learned from the experiment, use the Commission's Manual tests, apply the data correctly, and calculate the cost-benefits. Instead, TECo filed a TRC test in response to a Cargill interrogatory only after the Prehearing Officer ordered it to file one. The RIM test that appears in TECo's testimony follows an interrogatory request by the Commission staff for TECo to perform a RIM test. As far as the TRC test filed by TECo (page 51, line 9 - 52, line 23, and Document 10 of the exhibit), TECo has recalculated its previous response to Cargill's interrogatory with new data. The test still contains the same errors described in my direct testimony. I will elaborate on these errors later in my testimony.

Q. What is your response to TECo's RIM calculations?

1 A. TECo's calculation excludes an avoided unit calculation called for in the Manual.
2 I agree with TECo that no capacity is affected by self-service wheeling. But
3 avoided energy from an avoided unit is appropriate in the calculation. Though
4 each conservation program is evaluated on an individual basis, unless the
5 programs are treated as a portfolio in generation planning, there would **NEVER**
6 be any generation avoided or deferred.

7 All of TECo's conservation programs are evaluated using the Manual and
8 the avoided unit analysis. Howard Bryant, Manager of Rates for Tampa Electric
9 Company, testified to this fact. (Bryant deposition, page 13, line 22 - page 19
10 line 25). Mr. Bryant has prepared all the conservation program cost-benefits from
11 the Manual since 1991. (Bryant deposition, page 7, lines 4 - 13).

12 There have been previous utility programs involving streetlight
13 conversions and various private outdoor utility lighting conversions (mercury
14 vapor converted to sodium fixtures) which were based strictly on energy savings
15 as part of a portfolio of programs avoiding incremental generation costs.

16 A major error Mr. Ashburn commits in his special SSW study lies in the
17 TECo calculation of marginal fuel cost. The inclusion of the avoided unit fuel
18 cost in the calculation of the marginal fuel cost will increase the marginal fuel
19 cost and will afford more fuel benefits.

20 Q. Do you have a suggestion as to how an avoided unit should have been selected?

21 A. Yes, the most appropriate method would be to use the same calculation that TECo
22 used in its interrogatory response in Docket No. 030002-EG cited above. It is not
23 apparent from the interrogatory responses on the conservation programs exactly

1 how the fuel savings were calculated. The average avoided fuel cost of the
2 avoided unit is 5.462 cents per kilowatt-hour in 2006, whereas for his study Mr.
3 Ashburn estimated average marginal fuel cost to be 3.769 cents per kilowatt-
4 hour for 2006 (page 117 of TECo's testimony). In deposition, Mr. Ashburn
5 opined that marginal costs would generally be higher than average costs. TECo
6 has a stream of CTs planned through 2012. Only 2011 has no construction.
7 Cargill self-service wheeling offers significant potential fuel savings during
8 periods when natural gas is on the margin, particularly from CT units.

9 Q. Were you able to estimate the level of fuel savings with the avoided unit
10 concept?

11 A. No, I cannot without having access to TECo's planning models and their
12 conservation models and assumptions.

13 Q. Are there other difference between the TECo/Cargill RIM test and the RIM test
14 used for general conservation programs addressed in the conservation docket
15 interrogatories?

16 A. Yes, there is one other significant difference.

17 Q. What is that?

18 A. In the TECo self-service wheeling analysis, the various clauses are treated as "lost
19 revenues" whereas, in the conservation programs, they are not considered at all.

20 Q. How did you determine this difference?

21 A. In TECo's conservation programs filing, the Participant Test has total bill
22 reductions including the base rate and the fuel clause. None of the non-fuel
23 clauses -- environmental Cost Recovery, Conservation Cost Recovery and

1 Capacity Cost Recovery are counted. (Bryant deposition, page 33, lines 17 – 34 -
2 page 34, line 15). For instance, in the Heating and Cooling Program
3 (Interrogatory No. 1, page 4 of 66) in column (2), the participants bill savings is
4 \$101,000. This amount includes both base rates and the fuel clause but no non-
5 fuel clauses. On the Rate Impact Test, on page 5, the revenue loss in column (5) is
6 \$63,000. This is only base revenue that the utility can not recover from remaining
7 customers in a forward period.

8 In TECo's RIM analysis for Cargill's self-service wheeling, the revenue
9 losses column (page 118, column (3) has a footnote that states: "**includes base**
10 **energy, cost recovery clause revenue.....**" When you compare the Cargill RIM
11 to the standard RIM for other conservation programs, you will see that TECo's
12 calculation of lost revenues takes a different approach for Cargill. If Cargill's
13 SSW benefit-to-cost was treated in the same manner as the conservation
14 programs—that is—the cost recovery clauses were not treated as "lost revenues,"
15 revenue losses would be reduced to \$147,000 in 2004. TECo's analysis has
16 \$158,000 of lost revenues in that year. The \$11,000 a year difference over 10
17 years changes TECo's benefit-to-cost from .981 to around 1.02.

18 Q. Are there other elements of TECo's conservation programs cost-benefit analyses
19 that are different than Mr. Ashburn's self-service study?

20 A. Yes, TECo's conservation programs are an all-ratepayer analysis which includes
21 the benefits for all customers including the participating customers (Bryant
22 deposition, page 34, lines 19 – 25). The TECo self-service RIM analysis

1 excluded savings Cargill would receive by avoiding optional purchases when
2 TECo is short of capacity.

3 Q. Were you able to make an estimate of these savings?

4 A. No, I was not because TECo stated that it had no such estimate, but the
5 Commission should consider that these savings will positively impact the benefit-
6 to-cost ratio.

7 Q. Do you take issue with any other elements of TECo's RIM Test?

8 A. Yes, I do not believe that charging Cargill in the benefit-cost analysis for
9 establishing a billing system and charging \$500 a month to prepare a bill is
10 justified. Mr. Ashburn has described many of TECo's administrative problems
11 with transmission scheduling, GSI implementation, optional provision billing and
12 as-available transactions with multiple points of delivery etc. (page 29, line 6 –
13 page 32, line 10) and he continues to opine on these problems later in his
14 testimony (page 43, line 6 – page 44, line 7). I do not doubt that at times some
15 of these transactions can be very complicated.

16 Cargill has agreed, as has TECo, to have self-service wheeling under the
17 TECO's transmission tariff. Cargill has signed QF interconnection agreements
18 with TECo before Open Access Transmission. Cargill is pledged to meet the
19 terms of those agreements.

20 At each QF location, Cargill has been assigned two customer charges of
21 \$1,025 -- one as a retail customer and the other as a cogenerator making sales
22 from each location. Cargill is paying TECo to keep track of the power that goes in
23 and the power that goes out. Cargill is not complaining about these charges.

1 Cargill has signed an agreement with TECo to take optional provision
2 power. Under the optional provision, Cargill will pay the purchase price for
3 power if TECo must purchase off system to serve Cargill. Cargill has agreed to
4 pay TECo \$2 a MWH to cover TECo's administrative costs. Cargill has not
5 complained about paying these charges.

6 Under TECo's transmission tariff, when Cargill schedules a self-service
7 transaction, Cargill pays a transmission reservation fee. TECo has recently
8 doubled those transmission rates. Cargill isn't complaining about paying
9 transmission costs.

10 At times Cargill is unable to send the amount of power reserved. Cargill
11 may purchase power from TECo to balance the differences. This is called
12 Generator to Schedule Imbalance Service (GSI) and is computed as 110 percent
13 of incremental energy cost. Cargill is not complaining about paying for GSI
14 service. TECo's transmission Tariff contains a charge called Scheduling
15 (Schedule 1). This charge is to cover the administrative costs including billing of
16 transmission transactions. TECo also has the previously mentioned GSI
17 (Schedule 4a).

18 TECo claims it is having administrative and billing problems due to the
19 complexity of Cargill's transmission transactions. These problems should be
20 cured with increased charges to TECo's transmission tariffs not by direct
21 assignment of charges to Cargill. TECo's administrative problems are in the
22 FERC jurisdiction. These billing and data collection problems are present no
23 matter who the transmission customer is.

1 Cargill is willing to pay all the tariffs that TECo has to maintain TECo's
2 retail and wholesale obligations. If TECo believes that its charges for scheduling
3 and billing complex transmission transactions or that its GSI tariff does not
4 adequately cover TECo's administrative costs, TECo needs to amend its tariff
5 rates and go to the FERC for approval. If the FERC finds that additional
6 administrative and billing costs are in order, Cargill is willing to pay those
7 charges. These comments on TECo's RIM administrative costs also apply to
8 TECo's TRC test.

9 Q. Do you have any final comments on TECo's RIM analysis?

10 Treating the cost recovery clauses in the same manner as the conservation
11 programs and the removing the unwarranted administrative costs, will make
12 Cargill's self-service wheeling cost-effective under the RIM test even without
13 recalculation of fuel cost benefits.

14 Q. Please comment on TECo's TRC analysis.

15 A. TECo's TRC test is on page 128 of Mr. Ashburn's testimony. I have addressed
16 the concerns about the "incremental" administrative charges and the lack of an
17 avoided unit fuel cost savings in my RIM comments. The major error in TECo's
18 TRC calculation is TECo's imputation of a "cost " that is not a cost—TECo's
19 assignment of an opportunity cost is totally illogical. An alternative use of
20 Cargill's power, in this case selling as-available to TECo, is not an actual cost that
21 Cargill incurs. In fact, it can only be viewed as a benefit if it were to occur. It
22 may be an alternative to self-service but it is not a cost.

1 The California Standard Practice Manual characterized the TRC as “the
2 summation of the benefit and cost terms in the Participant and Ratepayer Impact
3 Measure tests...” Mr. Ashburn has recognized that savings “may be an appropriate
4 input for a Participant Test” (page 80, lines 4 - 5). If lost opportunity costs are
5 considered a cost, then it would be reasonable to count the bill savings as a
6 benefit. Since base rates plus clauses are approximately 30 percent higher than
7 the as-available rates that TECo forecasts to pay in its TRC, the column titled
8 “OTHER BENEFITS” in TECo’s TRC analysis (page 128 of Mr. Ashburn’s
9 testimony) should total approximately \$1.3 million dollars in savings. This would
10 change TECo’s benefit-cost ratio from 0.97 to almost 2.2. Additional savings
11 could be expected from avoidance of Optional Provision purchases by Cargill.
12 I’ve made no attempt to calculate this savings, since TECo was unresponsive in
13 estimating the number of hours or days that TECo could not serve its native load.
14 Any savings here would only increase the benefit-cost ratio above 2.2.

15 Q. What are your suggested changes to the TECo TRC?

16 A. As I have explained, administrative charges should be removed and lost
17 opportunity costs should be removed. This would leave a benefit-to-cost in the
18 hundreds.

19 Q. Do you wish to address the materiality of Cargill SSW on the general body of
20 retail and wholesale ratepayers?

21 A. “Materiality” is normally an accounting function. As I said in my deposition, I
22 don’t have a number in mind, but I was surprised that Mr. Ashburn, who has the
23 title of financial analyst, would officially contend that numbers as low as \$4,002

1 and \$6,082 are material (Ashburn testimony, page 57) because these amounts
2 have been disallowed in rate cases. He knows better than to confuse
3 disallowances that are removed from utility expenses by regulators because they
4 are not expenses that are “ordinary and necessary” in providing electric service
5 with items that are “material.” The Commission disallows the country club and
6 civic club dues the utility pays for its officers because these payments aren’t
7 necessary to deliver electric service. The removal is not reported on the financial
8 statement because it is not material.

9 For materiality purposes, it is better to look at the deposition of the
10 utility’s controller, Mr. Barringer, who stated that the term is subjective, but
11 admitted that sums far in excess of \$1 million are not material to TECo. Ms.
12 Jordan was deposed and calculated the financial impact of a \$25,000 (a
13 hypothetical sum) cost increase on the general body of ratepayers. She calculated
14 that it would be less than a hundredth’s of a penny. I believe any person on the
15 street would conclude that this amount is not material.

16 Q. Mr. Kordecki, do you have any further testimony?

17 A. No, I do not.

CACULATION OF MAKE-WHOLE AMOUNT

October 2002 through June 2003

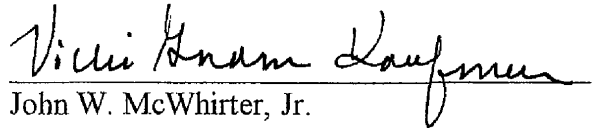
ACTIVITY	\$ AMOUNT	EFFECT ON CUSTOMERS
TECO CALCULATION		CORRECTED CALCULATION
ADMINISTRATION	2,007	0
BASE ENERGY	7,384	0
ECRC CLAUSE	(1,074)	(1,074)
CCRC CLAUSE	(253)	(253)
CAPACITY CLAUSE	(150)	(150)
TARIFF FUEL REVENUE	(23,604)	(23,604)
AVOIDED FUEL COST	████████	████████
AVOIDED O&M	1,260	0
TRANSMISSION REVENUE	4,725	4,725
NET GSI	336	336
REFUND	0	0
TOTAL	████████	████████

CUSTOMERS SAVED \$ ██████ DURING THIS PERIOD

CERTIFICATE OF SERVICE

I HERBY CERTIFY that a true and correct copy of the foregoing Rebuttal Testimony and Exhibit of Gerard J. Kordecki (Public Version) on Behalf of Cargill Fertilizer, Inc. has been furnished by (*) hand delivery or U.S. Mail on this 3rd day of October, 2003 to the following:

(*) Rosanne Gervasi
Florida Public Service Commission
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