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March 29, 2004

Ms. Blanca S. Bayó, Director
Division of the Commission Clerk
and Administrative Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

RE: Docket No. 031033-EI

Dear Ms. Bayó:

Enclosed are an original and fifteen copies of Redacted Direct Testimony and Exhibits of Michael J. Majoros, Jr., on behalf of the Citizens of the State of Florida and the Florida Industrial Power Users Group for filing in the above-referenced docket.

Please indicate receipt of filing by date-stamping the attached copy of this letter and returning it to this office. Thank you for your assistance in this matter.

Sincerely,

Robert Vandiver
Associate Public Counsel

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Tampa Electric Company's
2004-2008 Waterborne transportation contract
with TECO Transport and associated benchmark.

Docket No. 031033-EI
Filed: March 29, 2004

REDACTED

TESTIMONY AND EXHIBITS

OF

MICHAEL J. MAJOROS, JR.

ON BEHALF OF

THE CITIZENS OF THE STATE OF FLORIDA

AND THE FLORIDA INDUSTRIAL POWER USES GROUP

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

1 **DIRECT TESTIMONY**

2 **OF**

3 **MICHAEL J. MAJOROS, JR.**

4 **DOCKET NO. 031033-EI**

5 **REDACTED**

6 **INTRODUCTION**

7 **Q. Please state your name.**

8 A. My name is Michael J. Majoros, Jr.

9 **Q. By whom and in what capacity are you employed?**

10 A. I am Vice President of Snavely King Majoros O'Connor & Lee, Inc. ("Snavely
11 King"), an economic consulting firm with offices at 1220 L Street, N.W., Suite 410,
12 Washington, D.C. 20005.

13 **Q. Have you attached a summary of qualifications and experience?**

14 A. Yes. Appendix A is a brief description of my qualifications and experience. It also
15 contains a listing of my appearances before state and federal regulatory bodies.

16 **Q. At whose request are you appearing?**

17 A. I am appearing on behalf of the Florida Office of Public Counsel ("OPC") and the
18 Florida Industrial Power Users Group ("FIPUG").

19 **Q. What is the subject of your testimony?**

20 A. I will address TECO's RFP process. I will explain why the waterborne
21 transportation rates that Tampa Electric Company ("Tampa Electric," "TECO" or
22 "the Company") has contracted to pay TECO Transport for the waterborne
23 transportation of coal which it seeks to recover from ratepayers in the next five (5)
24 years are excessive. I will also discuss the rate benchmark which the Commission
25 has employed and suggest why it should be eliminated.

1 **CONCLUSIONS AND RECOMMENDATIONS**

2 **Q. Please summarize your conclusions and recommendations.**

3 A. I conclude that TECO's June 27, 2003 Request for Proposals ("RFP") was not
4 sufficient to establish a market price for waterborne coal transportation. I conclude
5 that the TECO Transport prices for 2004 to 2008, to which TECO has agreed, are
6 unreasonable and I conclude that the waterborne coal transportation benchmark
7 provides bad information and should be eliminated. I recommend that *CON* of
8 TECO's payments to TECO Transport be disallowed entirely. My recommendation
9 assumes a maximum rate of *CON*. This reflects the two obvious adjustments to
10 Mr. Dibner's models which I discuss later in my testimony, and utilizes the *CON*
11 terminal rate from the prior contract. These fairly obvious adjustments suggest that
12 TECO agreed to rates which will result in an annual overcharge of approximately
13 *C* million.

14 **BACKGROUND**

15 **Q. Please explain your understanding of the background of this case.**

16 A. TECO is a regulated electric public utility that enjoys a monopoly in its service
17 territory. The Florida Public Service Commission regulates TECO's intrastate
18 service rates. In general, these service rates are based on TECO's costs of doing
19 business plus a return on its investment. TECO is a "full service" electric utility; by
20 that I mean it is engaged in the generation, purchase, transmission, distribution and
21 sale of electric energy.¹ TECO operates two coal-fired plants in Florida: Big Bend
22 and Polk, and a substantial portion of the Company's total annual cost is the coal
23 required to operate these plants. While most of the coal used is domestic coal, TECO

¹ TECO Energy, Inc., 2002 10K Report, p. 5 of 28.

1 also purchases foreign coal and petroleum coke which are blended with domestic
2 coal for use at the Polk plant.²

3 **Q. How are TECO's service rates established?**

4 A. TECO's "base" service rates are generally intended to reflect its annual costs plus a
5 return on its investment. Until the early 1970s TECO's base rates were designed to
6 cover all of its annual costs, including fuel. This treatment was changed, however, as
7 a result of the "Arab oil embargo".

8 **Q. What was the effect of the Arab oil embargo?**

9 A. The embargo created an oil price spike and an energy crisis which was felt by all
10 U.S. energy producers and consumers. Since oil was an energy price leader, all
11 energy prices spiked concomitant with an ever-increasing demand for electricity.
12 TECO's ability to control its substantial fuel costs was undermined as a result of fuel
13 price volatility combined with growing demand.

14 **Q. What was the regulatory reaction to this loss of control of fuel costs?**

15 A. The energy crises spawned electric base rate proceedings across the nation. In order
16 to reduce the number of electric base rate proceedings resulting from fluctuating fuel
17 costs, most U.S. electric utilities were given authority to recover fuel costs through a
18 separate fuel adjustment charge based on actual monthly fuel expense. In other
19 words, fuel was split out of the electric utilities' total cost pools and recovered
20 separately, currently on an annual basis. Thus, TECO's base rates are now intended
21 to recover its controllable costs; while its fuel charge, which varies with prices and
22 volumes, is to recover its most significant variable costs.

23 **Q. Please provide a brief conceptual description of the practical impact of the fuel**
24 **adjustment charge process.**

² Testimony of Joann T. Wehle, January 5, 2004, page 18.

1 A. TECO purchases its fuel and then acts as a conduit through which those costs are
2 passed on to its ratepayers. TECO is, in effect, a purchasing agent for ratepayers.
3 Because TECO is a monopoly and retail ratepayers have no service alternative,
4 TECO has a fiduciary responsibility to its retail customers. The regulatory compact
5 and common sense requires TECO to purchase fuel and other related services at the
6 lowest possible cost.

7 **Q. Is there any historical precedent for this assumption?**

8 A. Yes. The Commission's Order No. 12645 in Docket No. 830001-EU addressed
9 electric utility's inherent responsibilities regarding fuel adjustment clauses.
10 Appendix A to that Order is attached to my testimony as Exhibit__(MJM-1). It is
11 titled "Florida Public Service Commission Fuel Procurement Policy." It is replete
12 with references to "lowest system fuel cost." Item C states "the utility's management
13 has the sole responsibility to procure fuel in the most cost efficient manner possible."

14 **Q. How do transportation charges relate to TECO's fuel charge?**

15 A. The transportation cost of delivering fuel to TECO's generating plants is one of the
16 components of TECO's fuel cost. The transportation rates that TECO pays, therefore,
17 have a direct impact on the costs that ratepayers must pay via the fuel charge.

18 **Q. How does the FPSC regulate TECO's Fuel Adjustment Charge?**

19 A. Pursuant to its procedure, the Commission conducts a hearing each November
20 to set an annual fuel factor for the following calendar year, January -
21 December. At the end of the calendar year, TECO's actual fuel costs and the
22 amounts it recovered from its ratepayers are "true-d-up" and any over- or
23 under-recovery is carried forward into the next year's fuel factor.³ In theory,
24 the fuel adjustment clause is intended to protect utilities from volatile fuel

³ Docket No. 980269-PU, Order No. PSC-98-0691-FOF-PU, May 19, 1998.

1 costs over which they generally do not have control by permitting them to
2 project their fuel costs for the upcoming calendar year in the prior year. In
3 reality, TECO (and the other utilities) recover a large portion of their revenues
4 through the fuel adjustment (and other clauses) and are essentially guaranteed
5 full recovery of items flowing through the fuel clause.

6 **Q. Have you been involved in any of TECO's fuel proceedings?**

7 A. Yes. I testified, on behalf of the OPC, in TECO's most recent fuel case, Docket No.
8 030001-EI. That case was the genesis of this coal transportation proceeding.

9 **Q. Is there anything unique about TECO's coal transportation costs?**

10 A. Yes, these costs are primarily waterborne transportation costs resulting from a
11 contract between TECO and its unregulated affiliate, TECO Transport. TECO's coal
12 primarily originates from mines in the Illinois Basin area, as well as overseas. In the
13 case of domestic coal, TECO must secure transportation from the mines to its Big
14 Bend plant in Florida. It secures this transportation from its sister company, TECO
15 Transport.

16 **Q. Please summarize this transportation.**

17 A. There are three legs of this journey. First, the coal is moved from the mine down the
18 Mississippi River via river barges to TECO Transport's Davant terminal near New
19 Orleans. The coal is then either stored at Davant, or moved directly onto an ocean-
20 going barge. Finally, the coal is shipped across the Gulf of Mexico to the Big Bend
21 plant. All of these transportation services have been, and continue to be, provided by
22 TECO Transport, an unregulated affiliate of Tampa Electric. TECO Transport's rates
23 for these three segments: inland river, terminal services, and cross-Gulf shipment, are
24 at issue in this docket because TECO's customers pay these rates on a dollar-for-
25 dollar basis.

1 **Q. Are these rates based on TECO Transport's costs?**

2 A. No, as will be discussed in more detail later, they are based on a market price
3 estimate. Therefore, since the rates are not based on TECO Transport's costs,
4 TECO's customers rely on TECO to obtain the best rates available through this
5 market-based arrangement.

6 **Q. How does TECO Transport charge TECO for these transportation services?**

7 A. TECO has a contract with TECO Transport for these transportation services. The
8 Commission adopted a "market price standard" in Docket No. 870001-EI-A, FPSC
9 Order No. 20298, issued November 10, 1988. This Order states that TECO Transport
10 may charge and TECO may recover the "market rate" for the transportation of its
11 coal. In that proceeding, the FPSC also established a "waterborne coal transportation
12 benchmark rate" to be used as a surrogate for a true market rate. I will discuss the
13 benchmark in more detail later.

14 **Q. Did you address Tampa Electric's waterborne transportation rates in your
15 testimony in Docket No. 030001-EI?**

16 A. No. Although initially TECO's waterborne transportation rates were to have been
17 addressed in that docket, they were subsequently deferred to this proceeding.

18 **Q. Why were TECO Transport's waterborne transportation rates deferred to this
19 separate docket?**

20 A. In early 2003, the Staff encouraged TECO to issue a Request for Proposals relating to
21 TECO's waterborne fuel transportation needs for 2004 and beyond.⁴ In July, 2003,
22 the Company prepared a Request for Proposals to provide for waterborne deliveries

⁴ Testimony and Exhibit of Joann T. Wehle, January 5, 2004, Docket No. 031033-EI ("Wehle-Jan. 2004"), Page 14.

1 of coal from suppliers in the Midwest to its Big Bend Station.⁵ (The flaws in the
2 Company RFP are discussed below as well as in the testimony of Pat Wells).

3 **Q. Did the Company provide testimony describing its RFP process?**

4 A. Yes. In Docket No. 030001-EI, on September 12, 2003, TECO filed direct testimony
5 of Ms. Joann T. Wehle and its consultant, Mr. Brent Dibner, describing the
6 Company's RFP process. In addition, Mr. Dibner indicated that he would
7 subsequently file supplemental testimony containing his calculation of the
8 appropriate "market rates" for TECO's waterborne transportation costs, i.e., his
9 report.⁶

10 **Q. Did Mr. Dibner ultimately provide his estimate of market rates?**

11 A. Yes, on September 25, 2003, TECO filed Mr. Dibner's supplemental testimony
12 describing his market analysis and resultant rates. Mr. Dibner also discussed the
13 waterborne transportation bids TECO received in response to its RFP.⁷ In his
14 September 25, 2003 testimony, Mr. Dibner recommended that:

15 Tampa Electric should present the market rates I have
16 established for each segment, as detailed in my exhibit, to TECO
17 Transport for its decision to meet or beat the market price for
18 services beginning January 1, 2004, as required by the terms of
19 the existing contract. If TECO Transport opts to provide service
20 under the contractual "Right of First Refusal" clause, Tampa
21 Electric should utilize the market rates I have established in
22 negotiating a contract with TECO Transport.⁸
23

24 I have underlined portions of the preceding passage to emphasize that Mr.
25 Dibner is TECO's consultant and his recommendations were intended to be used by

⁵ Testimony and Exhibit of Joann T. Wehle, September 12, 2003, Docket No. 030001-EI ("Wehle-Sept. 2004"), Page 13.

⁶ Testimony of Brent Dibner, September 12, 2003, Docket No. 031001-EI ("Dibner Testimony"), page 27.

⁷ Ms. Wehle, concomitantly, discussed two rail bids received by TECO.

⁸ Id., September 25, 2003, pages 23-24.

1 TECO to negotiate with TECO Transport. Mr. Dibner reiterated his recommendation
2 in his January 5, 2004 testimony in the current docket.⁹

3 **Q. What transpired next?**

4 A. In late September, both FIPUG and the OPC filed motions in opposition to TECO's
5 supplemental (September 25, 2003) testimony due to its late filing and the
6 significance of the issues and the dollars at stake.¹⁰ OPC and FIPUG requested that
7 the issues contained in the supplemental testimony be deferred from consideration at
8 the November 2003 fuel clause hearing. In October, two other parties (TECO
9 residential customers and CSXT) filed motions to establish a separate docket to
10 consider the transportation issues addressed by the supplemental testimony.¹¹ Also,
11 on October 23, 2003, Staff member Mr. William B. McNulty filed testimony on
12 behalf of FPSC Staff.¹²

13 **Q. What did Mr. McNulty recommend?**

14 A. Mr. McNulty recommended that “the Commission should determine that the RFP as
15 developed and administered by TECO had several shortcomings in generating a
16 reasonable level of information about market price and it should also determine that
17 the RFP nonetheless provided the most certain information regarding WCTS market
18 price for TECO available at that time.”¹³ He also recommended that “the
19 Commission should determine TECO’s recoverable costs for WCTS provided by
20 TECO Transport for the first quarter of 2004 are the rates appearing in the
21 TECO/TECO Transport contract less *C* %”, a reduction based on the fact that the
22 rail bid TECO received was on average *C* % less than the rates TECO agreed to

⁹ Id., Docket No. 031033-EI, January 5, 2004, page 47.

¹⁰ In re: Fuel and purchased power cost recovery clause with generating performance incentive factor,
Docket No. 030001-EI, Order No. PSC-03-1359-PCO-EI, December 1, 2003, page 2.

¹¹ Id., pages 2 and 3.

¹² Supplemental Direct Testimony of William B. McNulty, October 23, 2003.

¹³ Id., page 4.

1 pay TECO Transport.¹⁴ In addition, Mr. McNulty recommended that the
2 Commission determine that the waterborne transportation benchmark is irrelevant for
3 determining the prudence of TECO's rates for transportation as paid to its affiliate
4 TECO Transport and that it should be eliminated.¹⁵ He also recommended that the
5 Commission identify "TECO's WCTS cost recovery as an annual issue in the fuel
6 docket to be resolved by an audit of TECO's operating results under its contract with
7 TECO Transport."¹⁶

8 Mr. McNulty also noted that his recommendation was based on limited
9 information, stating "These recommendations are provided based on the information
10 available to me at the time this testimony was prepared. At that time, I have only
11 limited information concerning TECO's evaluation of an appropriate market rate.
12 However, I believe that the recommendation stated herein provides a reasonable
13 means for establishing that rate."¹⁷

14 **Q. What did the Commission decide?**

15 A. The Commission determined that the waterborne transportation issues in TECO's
16 supplemental testimony should be addressed in a separate proceeding.¹⁸

17 **Q. What issues did the Commission identify for consideration in this proceeding?**

18 A. The Commission identified three issues for consideration in this proceeding. They
19 are as follows:

20 Issue 17E Is Tampa Electric's June 27, 2003, request for proposals sufficient to
21 determine the current market price for coal transportation?¹⁹

¹⁴ Id., page 5.

¹⁵ Id.

¹⁶ Id.

¹⁷ Id., page 3.

¹⁸ In re: Fuel and purchased power cost recovery clause with generating performance incentive factor,
Docket No. 030001-EI, Order No. PSC-03-1359-PCO-EI, December 1, 2003.

¹⁹ Id., page 3.

1 Issue 17F Are Tampa Electric's projected coal transportation costs for 2004
2 through 2008 under the winning bid to its June 27, 2003, request for
3 proposals for coal transportation reasonable for cost recovery
4 purposes?²⁰

5 Issue 17G Should the Commission modify or eliminate the waterborne coal
6 transportation benchmark that was established for Tampa Electric by
7 Order No. PSC-93-0443-FOF-EI, issued March 23, 1993, in Docket
8 No. 930001-EI?²¹

9 **Q. Do you address each of these issues in your testimony?**

10 A. Yes.

11 **Q. What are your conclusions?**

12 A. In my opinion, the RFP process was not sufficient to elicit bids, the rates Mr. Dibner
13 recommends are unreasonable, and the benchmark should be eliminated.

14 **RFP PROCESS**

15 **Q. Were there problems with Tampa Electric's RFP?**

16 A. Yes. In my opinion the RFP and the process it followed was obviously flawed. Mr.
17 Pat Wells discusses this in more detail in his testimony. My testimony focuses more
18 on the results of the process rather than the process itself. Therefore, I will
19 summarize the RFP process as background for my testimony.

20 **Q. Why did Tampa Electric issue an RFP for its waterborne coal transportation?**

21 A. In early 2003 the Commission Staff encouraged TECO to issue an RFP for its
22 waterborne coal transportation.²²

²⁰ Id.

²¹ Id.

²² January 5, 2004 Testimony of Joann T. Wehle, page 14.

1 **Q. Do you think Tampa Electric intended to accept any of the bids it would receive**
2 **from the RFP?**

3 A. No. Due to the timing and contents of the RFP, as Mr. Wells explains, it appears that
4 the RFP was simply a way to attempt to satisfy the Staff and perhaps be used as an
5 information-gathering tool. Tampa Electric witness Joann Wehle states in her
6 January 5, 2003 testimony: "Tampa Electric decided to issue an RFP as part of its
7 good-faith efforts to obtain the most relevant and timely waterborne transportation
8 market data available."²³ Thus, the purpose of the RFP was to gather information
9 relating to the appropriate market rates for the three components of Tampa Electric's
10 transportation needs (inland, terminal and ocean), for use in establishing the contract
11 for transportation services beginning in 2004 and not to actually award the bid to any
12 entity other than TECO Transport.

13 **Q. Were there other indications that TECO would not change transportation**
14 **providers as a result of the RFP?**

15 A. Yes. Tampa Electric's contract with TECO Transport includes a "Right of First
16 Refusal" clause, which allows TECO Transport to "meet or beat" current market
17 prices.²⁴ Thus, TECO Transport was not even required to respond to the RFP.
18 Furthermore, the RFP's stated preference for a single provider of end-to-end service
19 suggests that the RFP was tailored towards TECO Transport, the only waterborne
20 transportation provider capable at this time of providing such end-to-end service. It
21 is clear that a new contract was going to be signed with TECO Transport, and the
22 results of the RFP would be used to assist in determining the rates included in that
23 contract.

24 **Q. Did the RFP result in any bids?**

²³ Id.

²⁴ Id., page 22.

1 A. The RFP generated four bids; one inland river bid, one terminal bid, and two
2 unsolicited rail bids from CSX. It probably should have resulted in more bids, but it
3 did not, due, as Mr. Wells notes, to the RFP's many restrictive and unreasonable
4 terms. Tampa Electric evaluated the bids with the assistance of outside consultants.
5 Mr. Brent Dibner assisted in the evaluation of the inland river and terminal bids and
6 Sargent & Lundy assisted in the evaluation of the rail bids.

7 **Q. Why do you say the rail bids were unsolicited?**

8 A. The bidding railroad was not originally provided with a copy of the RFP. The
9 railroad received one only after contacting Tampa Electric and requesting a copy.
10 The Company considered the rail bids to be "nonconforming" because they were not
11 for the provision of waterborne transportation.²⁵ However, the Company did evaluate
12 the bids. The benchmark is based on rail rates. It is appalling that a rail bid was
13 rejected as nonconforming, given that the so-called competitive benchmark is based
14 on rail to begin with.

15 **Q. What was the result of Tampa Electric's evaluation of the bids received in**
16 **response to its RFP?**

17 A. Mr. Dibner reviewed the terminal and inland river bids and Sargent & Lundy
18 reviewed the rail bids. TECO rejected the rail bids for various reasons, including the
19 belief that the bids underestimated the costs for necessary infrastructure additions and
20 improvements and that the Company would incur additional operating expenses in
21 shifting from waterborne to rail delivery.²⁶ The inland river bid was rejected because
22 the bidder is in Chapter 11 bankruptcy proceedings. Upon analyzing the bid, Mr.
23 Dibner determined that the bidder may be reorganized, broken up or liquidated, the
24 bidder had requested to restructure or terminate contracts, and the bidder's fleet size

²⁵ Id., page 23.

²⁶ Testimony of Joann T. Wehle, January 5, 2004, page 31.

1 had decreased dramatically.²⁷ Mr. Dibner opined that the bidder might not be able to
2 meet its obligations should it be awarded the business. While he felt that the bid was
3 not a true market bid due to the financial status of the bidder and the bidder's fleet
4 size, he admitted that the bid could serve as a practical market indicator.²⁸ He did,
5 however, accept the terminal bid as being a viable market rate.

6 **Q. Were any of the bids put forth to TECO Transport to "meet or beat?"**

7 A. TECO Transport was given the rates provided in the terminal bid to "meet or beat."

8 **REJECTION OF RAIL AND INLAND RIVER BIDS**

9 **Q. What is your opinion regarding TECO's rejection of the rail bid?**

10 A. It appears that the rail bid was rejected primarily due to capital costs. Tampa Electric
11 evaluated the rail bid using the full capital costs which Sargent & Lundy claimed
12 were vastly understated. This was improper because such capital costs are part of
13 base rates and would not and should not be reflected in the fuel adjustment charge,
14 which is what is at issue in this matter. Water facilities, such as docks, are capital
15 items covered in base rates. To get a proper "apples to apples" comparison, the
16 capital costs of the rail bid must be kept on the rate base side of the equation. The
17 rail and dock capital costs are not relevant in this proceeding.

18 **Q. Are there any other reasons that TECO rejected the rail bids?**

19 A. Yes. After rejecting the bids due to capital considerations, Ms. Wehle layered
20 several new costs on to the rail bids. Thus, TECO's overall approach was to add
21 costs, both capital and operating, to the rail bid as a reason to reject it. The rail bids
22 were at least \$*C* per ton less than Mr. Dibner's rates. TECO should have presented
23 the rail bids to TECO Transport.

24 **Q. Do you have an opinion regarding TECO's rejection of the Inland River Bid?**

²⁷ Testimony of Brent Dibner, January 5, 2004, page 27.

²⁸ Id., page 28.

1 A. I cannot understand why it was not submitted to TECO Transport. TECO has a
2 fiduciary duty to negotiate the lowest possible price. TECO Transport would have
3 then had to meet that lower bid under its right of first refusal.

4 **Q. Was the Company correct in rejecting the rail and inland river bids?**

5 A. No. The bids should not have been disregarded in the context of evaluating the
6 validity of the prices resulting from Mr. Dibner's market model. Mr. Dibner's rates
7 are higher, even though he is supposed to represent TECO.

8 **AFFILIATE TRANSACTIONS**

9 **Q What is the relationship between Tampa Electric and TECO Transport?**

10 A. Tampa Electric and TECO Transport are both subsidiaries of TECO Energy, Inc.
11 Tampa Electric is a regulated utility and TECO Transport is an unregulated affiliate.
12 Transactions between the two companies are "affiliate transactions", that is
13 transactions between related companies with the profits from such transactions
14 flowing to the parent company.

15 **Q. In your opinion, can affiliate transactions be problematic?**

16 A. Yes, when the reasonableness of rates is an issue, affiliate transactions are always
17 problematic, particularly when a regulated affiliate like TECO is making purchases
18 from an unregulated affiliate such as TECO Transport. There are endless
19 opportunities for the unregulated affiliate to derive cross-subsidies from the
20 customers of the regulated affiliate, and the incentive to overcharge always exists.

21 **Q. Are such transactions even more worrisome in this instance?**

22 A. Yes, the transactions between TECO and TECO Transport flow dollar-for-dollar into
23 ratepayers' bills and from there into TECO Transport's cash account. Any cross-
24 subsidies or excessive profits flow from TECO Transport's cash account into its
25 parent's, TECO Energy's, available funds. Therefore, it is in TECO Energy's best

1 interests for TECO Transport to charge as much as possible to TECO for waterborne
2 transportation.

3 **Q. How are affiliate transactions regulated generally?**

4 A. Typically rules exist to ensure that the unregulated affiliate recovers no more than its
5 cost; in fact, I am aware of rules which restrict the prices to the lower of cost or
6 market. Clearly, prices higher than a competitive market rate are at odds with
7 common wisdom.

8 **Q. What is the history of TECO Transport's prices?**

9 A. Until 1988, they were based on cost. Thereafter the Commission adopted a market
10 price standard that places particular emphasis on a valid market price.

11 **Q. What assumptions underlie a focus on a market price?**

12 A. The assumption of a market price assumes that TECO will aggressively pursue the
13 lowest possible competitive price from all available sources. It assumes that TECO
14 will be an aggressive negotiator and work hard to get the best deal for ratepayers,
15 particularly given the fact that its customers bear all of the risks associated with fuel
16 costs.

17 **Q. Are there any obvious abuses of the TECO/TECO Transport affiliate
18 relationship apparent in this proceeding?**

19 A. Yes, recall Mr. Dibner's original recommendation, i.e., to use his recommendations
20 as a basis for negotiations. TECO accepted Mr. Dibner's September 25, 2003
21 recommendation and signed a new contract with TECO Transport on October 6, 2003
22 to continue to provide these transportation services for the next five years. Mr.
23 Dibner's \$*C* average river rate and his \$*C* ocean rate were presented to
24 TECO Transport to meet or beat. TECO Transport accepted the rates and a contract
25 was signed. Mr. Dibner also recommended acceptance of a single \$*C* bid for

1 terminal services as a market proxy and TECO Transport agreed to match that rate in
2 the new contract.

3 **Q. Why is this an abuse of the TECO/TECO Transport affiliate relationship?**

4 A. Mr. Dibner, a consultant to TECO (the regulated entity), in a negotiation with TECO
5 Transport (the unregulated entity) appears to be acting in the best interest of TECO
6 Transport rather than TECO. Rather than helping TECO select and/or negotiate the
7 lowest possible rates, he rejected alternative market bids and proposed his proxy
8 market rates. These proxy rates are based on his model, which clearly overstates
9 prices, particularly in a competitive market. I believe that this is a clear abuse of an
10 affiliate relationship.

11 **Q. Before discussing Mr. Dibner's results in detail, do you have any general
12 recommendations concerning his participation in this proceeding?**

13 A. There is an irony in this proceeding. TECO Transport's rates are at issue, but the
14 evidence in support of higher rates for TECO Transport is sponsored by TECO,
15 which has an obligation to its customers rather than its affiliate. Mr. Dibner is
16 TECO's witness, and I am certain that his fees are being treated by TECO above-the-
17 line, i.e., charged to TECO ratepayers. Therefore, my first recommendation is to
18 disallow Mr. Dibner's fees from TECO's regulated costs. The expense relating to Mr.
19 Dibner should be taken "below-the-line." In addition to Mr. Dibner, TECO hired
20 Sargent & Lundy ("S&L") to discredit another bid that apparently is less than Mr.
21 Dibner's proposed waterborne rates. S&L's fees should also be disallowed.

22 TECO's consultants should have been striving to obtain lower, not higher,
23 transportation rates for ratepayers. TECO's consultants should also be explaining to
24 TECO that it is in its ratepayers' best interests to have competitive sources of

1 transportation for its fuel. TECO should be pitting these sources against one another,
2 not eliminating one source, with a lower rate, merely because it is not waterborne.

3 Mr. Dibner's services and fees (and Sargent & Lundy's services and fees) do
4 not help TECO's ratepayers; to the contrary, they help TECO Transport and TECO's
5 parent, TECO Energy, by ensuring that TECO Energy will continue to provide
6 waterborne transportation service to TECO, at higher-than-market rates, with the
7 revenues from the transaction flowing to the parent. Ratepayers do not need the kind
8 of help that increases their costs unnecessarily, and they should not be required to pay
9 for that kind of help.

10 **Q. Before returning to Mr. Dibner, do you have any other comments concerning**
11 **Sargent & Lundy?**

12 A. Yes, it is my understanding that S&L's primary problem with the rail bid was that it
13 would cost too much for TECO to build the infrastructure necessary to facilitate rail
14 transportation into its plant. First of all, as I have already discussed, that is capital
15 cost, not variable fuel cost that would flow through the fuel charge. Furthermore, in
16 my opinion, TECO always has the right, in fact the obligation, to negotiate with the
17 rail provider to fund more, if not all of that infrastructure cost, as well as the price.

18 **Q. Do you believe the negotiations between TECO and TECO Transport were**
19 **"arms length?"**

20 A. Absolutely not. If these negotiations were arm's length, TECO would have proposed
21 much lower "meet or beat" rates to TECO Transport in the first place. As it is, TECO
22 Transport merely accepted TECO's request to pay rates based on Mr. Dibner's model
23 which are demonstrably higher than they should be in a competitive market. This is
24 precisely why affiliate transactions are so dangerous and must be closely monitored
25 and evaluated.

DIBNER MODELS

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Q. How did the Company determine the appropriate market rate for its waterborne transportation services since it rejected all but the terminal bid?

A. Mr. Dibner evaluated the bids resulting from the RFP²⁹ and then constructed “market rates” for the inland and ocean going portions of the voyage using his own models. Tampa Electric relied upon an analysis Mr. Dibner prepared as a “proxy” for the market price. This is the price that was offered to TECO Transport and which it accepted. Mr. Dibner constructed two “models”-- one to reflect the inland barge portion of the trip, and the other to reflect the cross-Gulf portion. I discuss his models and the results below.

Q. Have you reviewed Mr. Dibner’s models?

A. Yes. The Company initially refused to provide the models, stating that they were proprietary. Subsequently, Mr. Dibner and the Company agreed to allow intervenors to review and utilize a copy of the models at the offices of Ausley & McMullen, the Company’s attorneys. They also offered a training session.

Q. Did you attend the training session?

A. Yes. At this session, I determined that Mr. Dibner had developed a “front-end” to his models, to allow a user to change certain variables within the model, and view the results. While the formulae in the model itself were available for viewing, they were locked from any editing. Mr. Dibner selected the variables he would allow the user to test, or change. When questioned about this at the meeting, Mr. Dibner indicated that any further changes would result in the model no longer being his proprietary model. In other words, if the user felt it necessary to change any additional variables or calculations within the model, he would have to develop his own model.

²⁹ Mr. Dibner did not evaluate the bid from CSX.

1 **Q. Is this a problem?**

2 A. Yes. Mr. Dibner made certain assumptions in his models that appear unreasonable
3 on their face, for example, his assumptions about backhaul. However, these are not
4 included among the variables he opened for change. As the models are being held
5 forth as a tool for calculating the proxy market rate in this proceeding, it is reasonable
6 that the Commission Staff and intervenors should be able to change all variables,
7 based on their recommendations. The Commission could then decide whether the
8 changes, and the results they produced, were reasonable.

9 **Q. What was the source of the data used in the models?**

10 A. It appears, based on comments that Mr. Dibner made at the technical meeting, that
11 the majority of the data is derived from Mr. Dibner's head.³⁰

12 **Q. Is this a problem?**

13 A. It could be. While it is true that Mr. Dibner has extensive experience in the area of
14 waterborne transportation, data derived from his own experience cannot necessarily
15 be verified by others.

16 **BACKHAUL**

17 **Q. Did you ask any questions at the meeting where Mr. Dibner discussed his**
18 **model?**

19 A. Yes, I asked at least two questions relating to "backhaul" assumptions.

20 **Q. What is backhaul?**

21 A. When TECO Transport delivers a load of coal or petroleum coke from the mines
22 along the Mississippi or other rivers to the terminal in New Orleans, or from New
23 Orleans to the Big Bend plant, it must then make a return trip to the original
24 destination. Sometimes, it carries non-TECO related cargo on that return trip. That

³⁰ Direct response to question in technical session.

1 cargo is termed "backhaul." TECO Transport earns revenues from these backhaul
2 movements.

3 **Q. What questions did you ask?**

4 A. I asked Mr. Dibner if either his River Model or his Ocean Model accounted for
5 backhaul traffic. Mr. Dibner said "no." I also asked if I could actually run the model
6 and change that fundamental characteristic, i.e., could I account for backhaul. Mr.
7 Dibner stated that if anyone wanted to make a backhaul assumption, they could do so
8 in their own model, or they could take out their pencils and paper. Mr. Dibner also
9 stated that he preferred not to discuss the issue of backhaul further in the meeting.

10 **Q. What did you discover when you ran Mr. Dibner's model later at Ausley &
11 McMullen's office?**

12 A. It appears that Mr. Dibner priced one-way shipments based on roundtrip costs. For
13 example, in the river model, his calculation of "@ trip voyage days" consists of the
14 distance multiplied by two and divided by the miles per hour multiplied by 24. For
15 some hourly costs, he multiplies the cost by 24 and then by 365, in other words, Mr.
16 Dibner assigns all costs related to that item to the TECO operation. Likewise, in the
17 Ocean model, Mr. Dibner calculated his Voyage Time at Sea by doubling the one-
18 way trip time. This in turn doubles, among other items, the time charter expense.

19 **Q. Did you see any indication that Mr. Dibner assigned anything to backhaul
20 traffic?**

21 A. No, I did not see any reduction to the price or any assignment of the generic costs in
22 Mr. Dibner's model to backhaul traffic, thus confirming Mr. Dibner's assertion that he
23 had not accounted for or reflected backhaul revenue in his market model. In
24 addition, OPC's Second Set of Interrogatories, Interrogatory No. 54 asks, "Please
25 state specifically how backhaul was handled in both the inland river model and the

1 ocean model.” The Company responded as follows: “As previously stated, Mr.
2 Dibner does not consider backhaul relevant to either the inland river or ocean
3 transportation markets. Therefore, it was not considered or included in either
4 model.”³¹

5 **Q. Is this a significant omission?**

6 A. Yes, in my opinion this is a significant omission in a competitive market. It seems
7 reasonable to me that the first thing to go in a competitive market is the gravy
8 provided by backhaul. In other words, if I am competing with the next guy and I can
9 allocate a portion of my costs to backhaul, I can reduce my competitive rate and
10 hopefully capture that customer. In a non-competitive market, I can charge all of my
11 costs to TECO, and keep the backhaul revenues as “gravy.” That is what Mr. Dibner
12 proposes.

13 **Q. Does TECO Transport have backhaul traffic?**

14 A. Yes, TECO Transport has a substantial amount of backhaul traffic. For example,
15 information from the Port of Tampa indicates that the very vessels that Mr. Dibner
16 shows as being dedicated to TECO actually transport materials from Tampa back to
17 Louisiana, after making the trip to Tampa to deliver TECO coal. In calculating his
18 market rate, Mr. Dibner assigns *C* days (with the remaining days being
19 maintenance time) worth of the operating costs for these ships to TECO operations,
20 despite the fact that these vessels spend some of their time carrying cargo for other
21 companies. Exhibit__(MJM-2) is an analysis I conducted of the Port of Tampa
22 data. I will discuss this analysis later in my testimony.

23 **Q. Does TECO have inland river backhaul traffic in addition to its ocean**
24 **backhaul?**

³¹ Company response to OPC’s Second Set of Interrogatories, Interrogatory No. 54.

1 A. Yes. It appears that TECO Transport relies upon this backhaul in its business.

2 For instance, TECO Transport's web site states:

3 TECO Barge Line is growing. Its fleet is rapidly
4 expanding, and has grown by more than 20 percent in 1998.
5 Its geographic market coverage and cargo mix are
6 diversifying. This is evidenced by the success TECO
7 Barge Line has enjoyed with its northbound shipping.³²

8
9 Also, TECO Energy's 2002 10K Report states the following:

10
11 Northbound river shipments of steel-related raw materials
12 are expected to improve in 2003 as the U.S. economy
13 improves....In the meantime, TECO Transport expects to
14 move increased volumes of fertilizers and petroleum coke
15 northbound on the river system.³³

16
17 **Q. Is there any precedent in Florida concerning backhaul traffic?**

18 A. Yes. Backhaul traffic was addressed in Docket No. 850001-EI-A, Order No. 14782,
19 issued August 28, 1985. In that case, involving Florida Power Corporation ("FPC"),
20 the Commission found that "profits or losses derived from the transportation of
21 commodities in the barges considered dedicated to FPC will be used to offset the cost
22 of coal transportation for FPC."³⁴ This was in addition to the fact that Electric Fuels
23 Corporation, the subsidiary of FPC providing the transportation, only assigned a
24 portion of the return trip costs to FPC, not the entire trip (as Mr. Dibner has done).

25 **Q. Is Mr. Dibner's model a cost model?**

26 A. No, it is a market model and has no relationship to TECO Transport's costs. That is
27 why his failure to recognize backhaul is a significant omission. In a truly competitive
28 market, it is questionable whether TECO Transport would be able to assign all of its
29 costs to one-way movements and still remain competitive. A good case in point is

³² <http://www.tecobargeline.com/TRMSTAbout.html>. Printed March 5, 2004.

³³ TECO Energy, Inc., December 31, 2002 10K Report, Item 7. Management's Discussion & Analysis of Financial Condition & Results of Operations, TECO Transport, page 34.

³⁴ Docket No. 850001-EI-A, Order No. 14782, issued August 28, 1985, page 4.

1 the difference between the rail bids and Mr. Dibner's so-called market rates. The rail
2 bids are lower than Mr. Dibner's rates, and perhaps could be lower still.

3 **Q. Should backhaul traffic be reflected in a market model?**

4 A. Yes. Backhaul should be reflected in a competitive market model because
5 that is one of the first places that competition would have an impact, i.e., in
6 the ability to assign 100 percent of the backhaul cost to the originating
7 movement. Furthermore, Mr. Dibner, as TECO's consultant, is the one who
8 should have raised the issue. The only parties to the negotiation who benefit
9 from not recognizing backhaul are TECO Transport and TECO Energy.
10 Clearly, TECO and its ratepayers are harmed from this benign approach to
11 negotiations. The contract was up for renewal – there were over four million
12 tons of backhaul a year. What a perfect opportunity to renegotiate and lower
13 costs for ratepayers.

14 **PREFERENCE TRADE PREMIUM**

15 **Q. Can you provide another example of an assumption that Mr. Dibner has not**
16 **allowed users of his models to change?**

17 A. Yes. Mr. Dibner also increased his ocean-going market price to include a Preference
18 Trade Premium.

19 **Q. What are Preference Trades?**

20 A. Preference trades are U.S. government-impelled grain export programs that donate
21 grain, expedite grain donations, or finance grain purchased to developing and less-
22 developed nations.³⁵

³⁵ Testimony of Brent Dibner, January 5, 2004, page 38.

1 **Q. Why did Mr. Dibner increase the ocean-going market price for preference**
2 **trade?**

3 A. Mr. Dibner claims that preference trade hauls tend to be more lucrative than coal
4 hauls.³⁶ As such, he considered the earning potential related to these types of hauls in
5 developing his market rate. According to Mr. Dibner, this represents an opportunity
6 cost to TECO Transport of deciding to serve Tampa Electric's needs.³⁷

7 **Q. How did Mr. Dibner assign this opportunity cost?**

8 A. Mr. Dibner analyzed more than 135 preference trade voyages of U.S. flag Jones Act
9 vessels between years 2000 and 2003 to estimate the time charter earnings for the full
10 range of differently sized vessels.³⁸ He used the pattern of time charter earnings to
11 establish a trend curve by which each size vessel could have a preference time charter
12 rate assigned to it.³⁹ Mr. Dibner then assigned a "maximum" time charter rate for
13 each of the vessels that are "dedicated" to serving TECO's needs. He averaged those
14 maximum rates with his "minimum" time charter rates calculated by his model, to
15 arrive at his recommended time charter rate for each vessel.

16 **Q. Do you agree with this premium?**

17 A. No. In my opinion, such a premium would not be used in the model of a competitive
18 market. Again, on behalf of TECO and its ratepayers, Mr. Dibner makes an
19 adjustment to increase charges to ratepayers. It would seem that this would be more
20 appropriate for TECO Transport to suggest than TECO's consultant.

21 **ADJUSTMENTS TO DIBNER'S MODELS**

22 **Q. Have you made any adjustments to the results of Mr. Dibner's model?**

³⁶ Id.

³⁷ Id., page 39.

³⁸ Id., page 40.

³⁹ Id.

1 A. Yes. I have made two very basic adjustments to those results. First, I have made an
2 adjustment to recognize backhaul in both the river and ocean models. Second, I have
3 eliminated the preference trade premium from the ocean model.

4 However, I would like to note that the fact that I made only these two
5 adjustments does not mean that I agree with the rest of the assumptions in Mr.
6 Dibner's models. The two adjustments I make are so significant as to cast grave
7 doubt on the rest of the model. In addition, as discussed above, since it was
8 impossible to change many significant variables in the model due to the "locked"
9 nature of the critical assumptions, the models prevented users, like myself and Staff,
10 from testing many of the inputs and assumptions.

11 **Q. Please explain how you arrived at these adjustments.**

12 A. I began by adjusting Mr. Dibner's ocean model to remove the preference trade
13 premium. I did this manually by simply using Mr. Dibner's TECO time charter rate
14 in the calculations, instead of the average of the TECO time charter rates and the
15 preference time charter rates.

16 Next, I adjusted the ocean model for backhaul. Using data from the Port of
17 Tampa, I was able to determine, by vessel, TECO Transport's actual percentage of
18 roundtrips from Louisiana to Tampa and back that involved some sort of backhaul.
19 In other words, I calculated how many times a given TECO Transport vessel carried
20 cargo on its return trip to Louisiana, after dropping off a load in Tampa for TECO.
21 Because some of Mr. Dibner's calculations in his ocean model are based on time, I
22 adjusted the voyage time to account for the backhaul percentage.

23 For instance, Mr. Dibner's model calculates a voyage based on the round trip
24 time involved. If a given vessel had a 50% backhaul ratio, meaning 50% of the trips
25 involved backhaul, I removed 25% of the time involved (50% of the return trips.)

1 These adjustments affected the Voyage Time at Sea, the Delay at 15% of Voyage
2 Time at Sea, and the total Time Charter Expense. I also similarly adjusted the Fuel at
3 Sea, Tug Generating Fuel, Barge Fuel and Lube Oil.

4 **Q. How did you adjust the river model for backhaul?**

5 A. As mentioned above, I did not have specific information regarding river
6 backhaul. Due to the lack of data quantifying this backhaul, I have used the
7 average backhaul ratio of the ocean vessels, which is 69.34%, to adjust Mr.
8 Dibner's river rates.⁴⁰ I reduced Mr. Dibner's inland river rates by one-half
9 this amount, or 34.67%.

10 **Q. What are the results of these adjustments?**

11 A. As a result of my adjustments, Mr. Dibner's average ocean rate is reduced from
12 \$*C*/ton to \$*C*/ton.⁴¹ Although Mr. Dibner recommended individual inland river
13 rates depending on the origin point, he calculated an average rate for comparison
14 purposes on page 41 of his report. This was based on the average of all regions of
15 interest to Tampa Electric.⁴² I have calculated an adjusted average inland river rate
16 using these same origins, and reducing Mr. Dibner's rates by 34.67% as discussed
17 above. As a result, Mr. Dibner's average inland river rate has been reduced from
18 \$*C*/ton to \$*C*/ton. My calculations are shown in Exhibit___(MJM-3).

19 **Q. What do you conclude?**

20 A. Mr. Dibner's model overstates any reasonable market rate.

⁴⁰ This is my best estimate of the river backhaul. Clearly, data relating to TECO Transport's actual river backhaul would be preferable for use in making this calculation.

⁴¹ \$*C*/ton is the initial rate proposed to TECO Transport, before errors were fixed.

⁴² Dibner Report, page 41.

1 **Q. Do you have any corroboration, in addition to the rail bid, the inland river bid,**
2 **and the adjusted Dibner results, to confirm that Mr. Dibner's market rates are**
3 **vastly overstated?**

4 A. Yes. I also have data relating to the rates JEA pays its suppliers for transportation of
5 petroleum coke from East Texas to Jacksonville, Florida. Mr. Dibner proposed a rate
6 of ***C*** per ton to TECO for the transportation of petroleum coke from East Texas to
7 the Big Bend plant in Tampa. On the other hand, JEA only pays \$9.00 for
8 transportation all the way to Jacksonville, over 500 miles further.⁴³ Significantly,
9 TECO Transport is the carrier providing this \$9.00/ton transportation to JEA!⁴⁴

10 **Q. Is this a problem?**

11 A. Yes. Mr. Dibner is proposing that TECO ratepayers pay higher prices to TECO
12 Transport than TECO Transport charges other utilities! I consider this to be a serious
13 problem and further evidence of the problems inherent in this affiliate transaction.

14 **Q. Do you have a summary of all of the available rates that you have considered in**
15 **evaluating Mr. Dibner's proxy market rates?**

16 A. Yes. I have created a matrix of all of the available rates for consideration. The
17 matrix is attached as Exhibit_(MJM-5 pg 1). The first five columns relate to the rates
18 TECO had at its disposal for consideration. These include the current rates, Mr.
19 Dibner's rates, and the three bids TECO received. The sixth column is Mr. Dibner's
20 rates adjusted for preference trade and backhaul as discussed above. The next
21 column is the rate paid by JEA for transportation of petroleum coke from East Texas.
22 The last column is the Snavely King proxy market prices.

23 **Q. What do you recommend?**

⁴³ Distance taken from http://www.maritimechain.com/partners/port_distance_call.asp.

⁴⁴ The vessels identified in the JEA invoices are TECO Transport vessels: Sheila McDevitt, Marie Flood and Pat Cantrell. See Exhibit__(MJM-4).

1 A. I recommend that *C* % of TECO's payments to TECO Transport be disallowed
2 entirely. My recommendation assumes a maximum rate of \$*C*/ton. This reflects
3 the two obvious adjustments to Mr. Dibner's models described above and the \$*C*
4 terminal rate from the prior contract.

5 Q. **Why are you keeping the current rate for terminal costs?**

6 A. It is my understanding that the contract has a "meet or beat" provision. I find no
7 reason to justify a higher rate than is currently being charged. This is supposed to be
8 a competitive process. TECO Transport's current rate beats the competition.

9 **THE WATERBORNE TRANSPORTATION BENCHMARK**

10 Q. **Please provide a brief history of the waterborne transportation benchmark.**

11 A. In Docket No. 870001-EI-A, FPSC Order No. 20298, issued November 10, 1988, the
12 Commission established a waterborne coal transportation benchmark to which Tampa
13 Electric would compare its coal transportation costs each year. The purpose of the
14 benchmark was to measure whether or not the amounts Tampa Electric paid to its
15 affiliate, TECO Transport, for the transportation of its coal were reasonable. The
16 benchmark is the average of the two lowest comparable publicly available rail rates
17 for coal to other municipal utilities in Florida. As long as TECO Transport's rates are
18 lower than the benchmark, they are considered reasonable and recovered through the
19 fuel clause. If the rates exceed the benchmark, Tampa Electric must justify the
20 higher rates before recovery is allowed. A stipulation reaffirming the benchmark was
21 included in Order No. PSC-93-0443-FOF-EI, issued March 23, 1993 in Docket No.
22 930001-EI.

23 Q. **How has the benchmark compared to the waterborne transportation costs**
24 **actually incurred by Tampa Electric?**

1 A. The benchmark has been consistently higher than the rates paid by TECO to TECO
2 Transport.

3 Q. Do you believe the benchmark is useful in evaluating TECO Transport's
4 waterborne transportation rates?

5 A. No. The benchmark is clearly out of date and is highly overstated at the present time.
6 We know that based on the results of even a flawed RFP process. According to Mr.
7 McNulty's Exhibit WBM-3 in Docket No. 030001-EI, the average benchmark from
8 1988 to 2002 was \$*C*.⁴⁵ This was *C* percent higher than TECO's average
9 waterborne transportation cost of \$*C* during the same period. It is *C* percent
10 higher than the rail bid received in response to the RFP.⁴⁶ It is *C* % higher than
11 Mr. Dibner's market model and *C* % higher than Mr. Dibner's market model as
12 adjusted for obvious judgmental errors as discussed above.⁴⁷

13 Q. Do you have any empirical data or information demonstrating that the
14 benchmark is not a useful surrogate in today's market?

15 A. Yes. The current (2002) benchmark of \$23.87 is *C* percent higher than the recent
16 rail bid received by TECO.⁴⁸

17 Q. Please summarize your testimony.

18 A. The RFP process TECO used was flawed and it also presumed that its affiliate would
19 "win" the bid. Therefore, the prices which TECO has contracted to pay TECO
20 Transport for the next five years are unreasonable and overstated and should not be
21 flowed through to ratepayers. I recommend the rates that I have proposed for the
22 reasons set-forth above. On the other hand, I remind the Commission that

⁴⁵ Supplemental Direct Testimony of William B. McNulty, Docket No. 030001-EI, October 23, 2003, Exhibit WBM-3.

⁴⁶ Average rail rate of \$*C* per ton as calculated on McNulty Exhibit WBM-1.

⁴⁷ See Exhibit (MJM-5).

⁴⁸ Average rail rate of \$*C* used.

1 TECO/TECO Transport have opposed the use of actual costs in this docket. The use
2 of actual costs, verified by an audit, is always a viable alternative.

3 **Q. Does this conclude your testimony?**

4 **A. Yes, it does.**

Experience**Snavelly King Majoros O'Connor & Lee, Inc.**

Vice President and Treasurer (1988 to Present)
Senior Consultant (1981-1987)

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. Mr. Majoros has appeared before Federal and state agencies. His testimony has encompassed a wide variety of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has also provided consultation to the U.S. Department of Justice.

Mr. Majoros has been responsible for developing the firm's consulting services on depreciation and other capital recovery issues into a major area of practice. He has also developed the firm's capabilities in the management audit area.

Van Scoyoc & Wiskup, Inc., Consultant (1978-1981)

Mr. Majoros performed various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company). In addition, he co-authored a study entitled Analysis of Staff Study on Comprehensive Tax Normalization that was submitted to FERC in Docket No. RM 80-42.

**Handling Equipment Sales Company, Inc.
Treasurer (1976-1978)**

Mr. Majoros' responsibilities included financial management, general accounting and reporting, and income taxes.

Ernst & Ernst, Auditor (1973-1976)

Mr. Majoros was a member of the audit staff where his responsibilities included auditing, supervision, business

systems analysis, report preparation, and corporate income taxes.

University of Baltimore - (1971-1973)

Mr. Majoros was a full-time student in the School of Business.

During this period Mr. Majoros worked consistently on a part-time basis in the following positions: Assistant Legislative Auditor – State of Maryland, Staff Accountant – Robert M. Carney & Co., CPA's, Staff Accountant – Naron & Wegad, CPA's, Credit Clerk – Montgomery Wards.

Central Savings Bank, (1969-1971)

Mr. Majoros was an Assistant Branch Manager at the time he left the bank to attend college as a full-time student. During his tenure at the bank, Mr. Majoros gained experience in each department of the bank. In addition, he attended night school at the University of Baltimore.

Education

University of Baltimore, School of Business, B.S. –
Concentration in Accounting

Professional Affiliations

American Institute of Certified Public Accountants
Maryland Association of C.P.A.s
Society of Depreciation Professionals

Publications, Papers, and Panels

"Analysis of Staff Study on Comprehensive Tax Normalization," FERC Docket No. RM 80-42, 1980.

"Telephone Company Deferred Taxes and Investment Tax Credits – A Capital Loss for Ratepayers," Public Utility Fortnightly, September 27, 1984.

"The Use of Customer Discount Rates in Revenue Requirement Comparisons," Proceedings of the 25th Annual Iowa State Regulatory Conference, 1986

"The Regulatory Dilemma Created By Emerging Revenue Streams of Independent Telephone Companies," Proceedings of NARUC 101st Annual Convention and Regulatory Symposium, 1989.

"BOC Depreciation Issues in the States," National Association of State Utility Consumer Advocates, 1990 Mid-Year Meeting, 1990.

"Current Issues in Capital Recovery" 30th Annual Iowa State Regulatory Conference, 1991.

"Impaired Assets Under SFAS No. 121," National Association of State Utility consumer Advocates, 1996 Mid-Year Meeting, 1996.

"What's 'Sunk' Ain't Stranded: Why Excessive Utility Depreciation is Avoidable," with James Campbell, Public Utilities Fortnightly, April 1, 1999.

"Local Exchange Carrier Depreciation Reserve Percents," with Richard B. Lee, Journal of the Society of Depreciation Professionals, Volume 10, Number 1, 2000-2001

Michael J. Majoros, Jr.

Federal Regulatory Agencies

<u>Date</u>	<u>Agency</u>	<u>Docket</u>	<u>Utility</u>
1979	FERC-US 19/	RR79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.
State Regulatory Agencies			
1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph
1984	Dist. Of Columbia 7/	813	Potomac Electric Power Co.
1984	Pennsylvania 3/	R842621-R842625	Western Pa. Water Co.
1985	Maryland 8/	7743	Potomac Electric Power Co.
1985	New Jersey 1/	848-856	New Jersey Bell Tel. Co.
1985	Maryland 8/	7851	C&P Tel. Co.
1985	California 10/	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania 3/	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania 3/	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania 3/	R-850299	General Tel. Co. of PA
1986	Maryland 8/	7899	Delmarva Power & Light Co.
1986	Maryland 8/	7754	Chesapeake Utilities Corp.

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1986	Pennsylvania 3/	R-850268	York Water Co.
1986	Maryland 8/	7953	Southern Md. Electric Corp.
1986	Idaho 9/	U-1002-59	General Tel. Of the Northwest
1986	Maryland 8/	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania 3/	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania 3/	C-860923	Bell Telephone Co. of PA
1987	Iowa 6/	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia 7/	842	Washington Gas Light Co.
1988	Florida 4/	880069-TL	Southern Bell Telephone
1988	Iowa 6/	RPU-87-3	Iowa Public Service Company
1988	Iowa 6/	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia 7/	869	Potomac Electric Power Co.
1989	Iowa 6/	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey 1/	1487-88	Morris City Transfer Station
1990	New Jersey 5/	WR 88-80967	Toms River Water Company
1990	Florida 4/	890256-TL	Southern Bell Company
1990	New Jersey 1/	ER89110912J	Jersey Central Power & Light
1990	New Jersey 1/	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania 3/	P900465	United Tel. Co. of Pa.
1991	West Virginia 2/	90-564-T-D	C&P Telephone Co.
1991	New Jersey 1/	90080792J	Hackensack Water Co.
1991	New Jersey 1/	WR90080884J	Middlesex Water Co.
1991	Pennsylvania 3/	R-911892	Phil. Suburban Water Co.
1991	Kansas 20/	176, 716-U	Kansas Power & Light Co.
1991	Indiana 29/	39017	Indiana Bell Telephone
1991	Nevada 21/	91-5054	Central Tele. Co. - Nevada
1992	New Jersey 1/	EE91081428	Public Service Electric & Gas
1992	Maryland 8/	8462	C&P Telephone Co.
1992	West Virginia 2/	91-1037-E-D	Appalachian Power Co.
1993	Maryland 8/	8464	Potomac Electric Power Co.
1993	South Carolina 22/	92-227-C	Southern Bell Telephone
1993	Maryland 8/	8485	Baltimore Gas & Electric Co.
1993	Georgia 23/	4451-U	Atlanta Gas Light Co.
1993	New Jersey 1/	GR93040114	New Jersey Natural Gas. Co.
1994	Iowa 6/	RPU-93-9	U.S. West - Iowa
1994	Iowa 6/	RPU-94-3	Midwest Gas
1995	Delaware 24/	94-149	Wilm. Suburban Water Corp.
1995	Connecticut 25/	94-10-03	So. New England Telephone
1995	Connecticut 25/	95-03-01	So. New England Telephone
1995	Pennsylvania 3/	R-00953300	Citizens Utilities Company
1995	Georgia 23/	5503-0	Southern Bell
1996	Maryland 8/	8715	Bell Atlantic
1996	Arizona 26/	E-1032-95-417	Citizens Utilities Company
1996	New Hampshire 27/	DE 96-252	New England Telephone
1997	Iowa 6/	DPU-96-1	U S West - Iowa

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1997	Ohio 28/	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan 28/	U-11280	Ameritech – Michigan
1997	Michigan 28/	U-112 81	GTE North
1997	Wyoming 27/	7000-ztr-96-323	US West – Wyoming
1997	Iowa 6/	RPU-96-9	US West – Iowa
1997	Illinois 28/	96-0486-0569	Ameritech – Illinois
1997	Indiana 28/	40611	Ameritech – Indiana
1997	Indiana 27/	40734	GTE North
1997	Utah 27/	97-049-08	US West – Utah
1997	Georgia 28/	7061-U	BellSouth – Georgia
1997	Connecticut 25/	96-04-07	So. New England Telephone
1998	Florida 28/	960833-TP et. al.	BellSouth – Florida
1998	Illinois 27/	97-0355	GTE North/South
1998	Michigan 33/	U-11726	Detroit Edison
1999	Maryland 8/	8794	Baltimore Gas & Electric Co.
1999	Maryland 8/	8795	Delmarva Power & Light Co.
1999	Maryland 8/	8797	Potomac Edison Company
1999	West Virginia 2/	98-0452-E-GI	Electric Restructuring
1999	Delaware 24/	98-98	United Water Company
1999	Pennsylvania 3/	R-00994638	Pennsylvania American Water
1999	West Virginia 2/	98-0985-W-D	West Virginia American Water
1999	Michigan 33/	U-11495	Detroit Edison
2000	Delaware 24/	99-466	Tidewater Utilities
2000	New Mexico 34/	3008	US WEST Communications, Inc.
2000	Florida 28/	990649-TP	BellSouth -Florida
2000	New Jersey 1/	WR30174	Consumer New Jersey Water
2000	Pennsylvania 3/	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania 3/	R-0005212	Pennsylvania American Sewerage
2000	Connecticut 25/	00-07-17	Southern New England Telephone
2001	Kentucky 36/	2000-373	Jackson Energy Cooperative
2001	Kansas 38/39/40/	01-WSRE-436-RTS	Western Resources
2001	South Carolina 22/	2001-93-E	Carolina Power & Light Co.
2001	North Dakota 37/	PU-400-00-521	Northern States Power/Xcel Energy
2001	Indiana 29/41/	41746	Northern Indiana Power Company
2001	New Jersey 1/	GR01050328	Public Service Electric and Gas
2001	Pennsylvania 3/	R-00016236	York Water Company
2001	Pennsylvania 3/	R-00016339	Pennsylvania America Water
2001	Pennsylvania 3/	R-00016356	Wellsboro Electric Coop.
2001	Florida 4/	010949-EL	Gulf Power Company
2001	Hawaii 42/	00-309	The Gas Company
2002	Pennsylvania 3/	R-00016750	Philadelphia Suburban
2002	Nevada 43/	01-10001 &10002	Nevada Power Company
2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia

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2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 38/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company

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PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION
RATE REPRESRIPTION CONFERENCES

<u>COMPANY</u>	<u>YEARS</u>	<u>CLIENT</u>
Diamond State Telephone Co. <u>24/</u>	1985 + 1988	Delaware Public Service Comm
Bell Telephone of Pennsylvania <u>3/</u>	1986 + 1989	PA Consumer Advocate
Chesapeake & Potomac Telephone Co. - Md. <u>8/</u>	1986	Maryland People's Counsel
Southwestern Bell Telephone - Kansas <u>20/</u>	1986	Kansas Corp. Commission
Southern Bell - Florida <u>4/</u>	1986	Florida Consumer Advocate
Chesapeake & Potomac Telephone Co.-W.Va. <u>2/</u>	1987 + 1990	West VA Consumer Advocate
New Jersey Bell Telephone Co. <u>1/</u>	1985 + 1988	New Jersey Rate Counsel
Southern Bell - South Carolina <u>22/</u>	1986 + 1989 + 1992	S. Carolina Consumer Advocate
GTE-North - Pennsylvania <u>3/</u>	1989	PA Consumer Advocate

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**PARTICIPATION IN PROCEEDINGS WHICH WERE
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

<u>STATE</u>	<u>DOCKET NO.</u>	<u>UTILITY</u>
Maryland <u>8/</u>	7878	Potomac Edison
Nevada <u>21/</u>	88-728	Southwest Gas
New Jersey <u>1/</u>	WR90090950J	New Jersey American Water
New Jersey <u>1/</u>	WR900050497J	Elizabethtown Water
New Jersey <u>1/</u>	WR91091483	Garden State Water
West Virginia <u>2/</u>	91-1037-E	Appalachian Power Co.
Nevada <u>21/</u>	92-7002	Central Telephone - Nevada
Pennsylvania <u>3/</u>	R-00932873	Blue Mountain Water
West Virginia <u>2/</u>	93-1165-E-D	Potomac Edison
West Virginia <u>2/</u>	94-0013-E-D	Monongahela Power
New Jersey <u>1/</u>	WR94030059	New Jersey American Water
New Jersey <u>1/</u>	WR95080346	Elizabethtown Water
New Jersey <u>1/</u>	WR95050219	Toms River Water Co.
Maryland <u>8/</u>	8796	Potomac Electric Power Co.
South Carolina <u>22/</u>	1999-077-E	Carolina Power & Light Co.
South Carolina <u>22/</u>	1999-072-E	Carolina Power & Light Co.
Kentucky <u>36/</u>	2001-104 & 141	Kentucky Utilities, Louisville Gas and Electric
Kentucky <u>36/</u>	2002-485	Jackson Purchase Energy Corporation

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Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>33/</u> Michigan Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>34/</u> New Mexico Attorney General
<u>3/</u> Pennsylvania OCA	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>4/</u> Florida Office of Public Advocate	<u>36/</u> Kentucky Attorney General
<u>5/</u> Toms River Fire Commissioner's	<u>37/</u> North Dakota Public Service Commission
<u>6/</u> Iowa Office of Consumer Advocate	<u>38/</u> Kansas Industrial Group
<u>7/</u> D.C. People's Counsel	<u>39/</u> City of Wichita
<u>8/</u> Maryland's People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>9/</u> Idaho Public Service Commission	<u>41/</u> NIPSCO Industrial Group
<u>10/</u> Western Burglar and Fire Alarm	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>11/</u> U.S. Dept. of Defense	<u>43/</u> Nevada Bureau of Consumer Protection
<u>12/</u> N.M. State Corporation Comm.	<u>44/</u> GCI
<u>13/</u> City of Philadelphia	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>14/</u> Resorts International	<u>46/</u> Vermont Department of Public Service
<u>15/</u> Woodlake Condominium Association	<u>47/</u> Oklahoma Corporation Commission
<u>16/</u> Illinois Attorney General	<u>48/</u> National Association of Utility Consumer Advocates
<u>17/</u> Mass Coalition of Municipalities	<u>49/</u> Nova Scotia Utility and Review Board
<u>18/</u> U.S. Department of Energy	<u>50/</u> Florida Office of Public Counsel
<u>19/</u> Arizona Electric Power Corp.	<u>51/</u> Maryland Public Service Commission
<u>20/</u> Kansas Corporation Commission	<u>52/</u> MCI
<u>21/</u> Public Service Comm. – Nevada	<u>53/</u> Transmission Agency of Northern California
<u>22/</u> SC Dept. of Consumer Affairs	
<u>23/</u> Georgia Public Service Comm.	
<u>24/</u> Delaware Public Service Comm.	
<u>25/</u> Conn. Ofc. Of Consumer Counsel	
<u>26/</u> Arizona Corp. Commission	
<u>27/</u> AT&T	
<u>28/</u> AT&T/MCI	
<u>29/</u> IN Office of Utility Consumer Counselor	
<u>30/</u> Unitel (AT&T – Canada)	
<u>31/</u> Public Interest Advocacy Centre	
<u>32/</u> U.S. General Services Administration	

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APPENDIX A

FLORIDA PUBLIC SERVICE
COMMISSION FUEL PROCUREMENT POLICY

I. General

A. The Public Service Commission requires that all expense associated with the procurement of fuel, fuel related handling services and fuel transportation which are recovered through the Fuel Adjustment Clause be prudently incurred, result from competitive procurement procedures, be reasonably competitive in cost or value relative to what other buyers are paying under similar terms and conditions for fuel or services of comparable quality or specifications and result from sound administration of fuel supply agreements.

B. To accomplish the objectives expressed in (A), the Commission establishes the following guidelines that it recommends to electric utilities seeking fuel expense recovery through the Fuel Adjustment Clause. The Commission fully recognizes that differing fuel mixes and plant locations will necessarily result in vastly different fuel procurement strategies. However, the Commission also believes that there are certain fundamental, common procedures which, when employed, will result in the lowest, long run overall fuel expense to the companies and their ratepayers.

C. While the Commission believes that compliance with the guidelines expressed in this policy will achieve the lowest system fuel cost, the utility's management has sole responsibility to procure fuel in the most cost efficient manner possible and therefore it should have the flexibility to employ any means to achieve this result. In consideration of the above, departures from Commission policy are authorized when such departures can be justified and shown to be in the best interest of the utility and its ratepayers.

D. Departures from Commission policy which through Commission audit, investigation and hearing can be shown to have resulted in unjustified additional fuel expense are inappropriate for recovery through the Fuel Adjustment Clause and such expense will be disallowed.

E. If the Commission determines, based upon Staff audit and/or investigation, that a utility's unjustified departure from recommended Commission policy has resulted in unnecessary fuel expense, then the utility shall be required to apply credits against the clause or to make refunds to its customers.

F. The Commission's guidelines are intentionally broad to allow utility management the flexibility to tailor procurement procedures to fit a broad range of contingencies and adapt to changes in fuel markets.

G. The burden of proof rests solely with the utility to present the reasonableness of its procurement practices and the attendant expenses from such practices.

General overall compliance with Commission policy in no way removes the responsibility of a utility to justify any fuel transaction the Commission may require be specifically

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II. Long-Term Agreements for Fuel, Fuel Handling Services, Fuel Transportation, Spot Purchases and Affiliate Transaction.

A. The Commission recommends that the majority of a utility's requirements for fuel, fuel handling services and/or transportation be procured under the terms of a long-term contract. Primary reliance upon long-term contracts will ensure that fuel or services will be available when required at reasonable, stable costs to the utility and its ratepayers.

B. The Commission recommends that, to the extent practicable, such long-term contracts be negotiated in a competitive environment. It is recommended that the primary method employed should be an open competitive bidding process or some comparable alternative which produces the same result.

C. All aspects of the procurement process employed in acquiring a long-term fuel or services supply contract should be documented and available to the Commission upon request.

D. Vendors should be selected on the basis of a formal evaluation system which is neutral in its application and capable of producing quantifiable ratings of individual suppliers. Considerations other than delivered price, fuel quality and vendor performance should be thoroughly documented.

E. The Commission recommends that all fuel agreements incorporate clear specification for the fuel or service to be provided and bonus/penalty provisions to ensure that the fuel or services contracted for are provided in accordance with contract terms.

F. The Commission recommends that the utility arrange for adequate fuel sampling techniques and equipment to be deployed at the point of receipt from the fuel supplier and the point of delivery, if different. Such a procedure will ensure that the quality of the fuel received at the unloading facility is consistent with that of the fuel as loaded, the invoiced price and the contract specifications. To the extent possible, all such arrangements should be clearly written in the contract.

G. Utilities subject to the Commission's jurisdiction should not pay for or agree to pay for fuel or services at prices in excess of that dictated by the negotiated price terms of executed contracts existing between such utilities and providers of such fuel or services.

H. The Commission recommends that long term fuel or service contracts be based upon a base price plus well defined escalators, public tariffs or public postings unless a benefit to the ratepayer can be demonstrated by using some other pricing arrangement.

I. The Commission recommends that all utilities seek to incorporate a "right to audit" clause in any contract which utilizes escalators. The right to audit clause should give the utility the authority to audit specific records of the supplier.

J. The Commission recommends that all utilities enforce the right to audit through the annual use of its own audit staff or an independent accounting firm. Any refunds or adjustments due, as identified by audit, should be promptly resolved and credited to fuel expense.

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K. The Commission recommends that any escalation methodology to be employed in a long-term contract be tied as closely as possible to actual changes in a suppliers verifiable costs.

L. The Commission recommends that all utilities seek to incorporate adequate well defined remedies in all long-term contracts for substandard quality performance unreliable volume or quality performance and unacceptable high price over protracted periods of time.

N. It is recommended that all contracts and the individual terms of each contract be reviewed and approved by the local office of the utility.

O. All utility personnel having any interest in a particular firm seeking a long term fuel or services contract with a utility should be removed from any selection process, contract negotiation or administration of a contract with the firm. All personnel having any potential conflict of interest should be prevented from having any impact upon the contracting process.

P. All utility transaction with affiliated companies which provide fuel or fuel related services should be based on costs which are consistent with or lower than the costs a utility would incur if the utility received the fuel or services from an independent supplier in the competitive market obtained through competitive bidding.

Q. All spot transactions should be priced at, or below, the market price at the time of purchase and should not exceed the normal contract price for similar fuel or fuel related services unless required for reliability purposes.

R. The Commission expects, to the extent possible, that each utility utilize the terms of their long-term contracts relating to minimum and maximum volumes of fuel required to be delivered in order to take advantage of lower prices in the spot market when they exist.

S. The Commission expects that any utility which has a contract with an affiliated organization shall administer that contract in a manner identical to the administration of a contract with an independent organization.

T. Any fuel or fuel related transaction which does not meet the above criteria shall be denied recovery through the fuel clause by the Commission, unless the utility, which has the full burden of proof, can demonstrate that the transaction is in the best interest of the ratepayer.

Full Text
Available
Upon Request

TECO Transport Cross-Gulf Vessels

Summary of Backhaul By Trip

	10/01/01 to 9/30/03			Backhaul Ratio
	Trips			
	LA to TPA	TPA to LA		
Doris Guenther	39	15	1/	38.46%
Peggy Palmer	43	22		51.16%
Gayle Eustace	68	60	2/	88.24%
Diane Ludwig	34	9		26.47%
Diana T	63	61	3/	96.83%
Mary Turner	66	61	1/	92.42%
Barbara Vaught	36	14	4/	38.89%
Average	349	242		69.34%

1/ Includes 1 trip to LA that does not have an associated trip to Tampa.

2/ Includes 1 trip to LA that does not have an associated trip to Tampa, probably due to 10/1/01 start date of file.

3/ Includes 4 trips to LA that do not have an associated trip to Tampa.

4/ Includes 9 trips that included a load of grain in addition to the coal/coke.

Source: Data from Port of Tampa
 Vessels with TECO as Agent
 October 1, 2001 - September 30, 2003
 Does not include all Tugs (Tugs listed took on bunkers)

AFFIDAVIT

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

BEFORE ME, the undersigned authority, personally appeared Debra Davis, who deposed and stated that he/she provided the attached copy of all Tampa Port Authority documents that show all port activities for vessels that show TECO as the agent between October 1, 2001 and September 30, 2003, including the vessel name, schedule number, activity date, commodity in tons, import or export classification, load or unload status, berth destination, DF, origin and terminal, and are true and correct to the best of his/her information and belief.

DATED at Tampa, FL, this 22nd day of March, 2004.

Sworn and subscribed before me this 22nd day of March, 2004.



Angela A. Candis
NOTARY PUBLIC

State of Florida at Large

My Commission Expires: June 29, 2006

Vessels with TECO as Agent

October 1, 2001 - September 30, 2003

Does not include all Tugs (Tugs listed took on bunkers)

Vessel Name	Schedule No.	Activity Date	Commodity Description	Tons	Import/Export	Load/Unload	Berth	Destination	DF	Origin	Terminal
SHEILA McDEVITT	13066	10/1/2001	PHOSPHAT CHEMICAL, BULK	18275	E	L	4110	LA	D	TPA	GARD
GAYLE EUSTACE	13069	10/1/2001	PHOSPHATE, ROCK, BULK	31594	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	13112	10/2/2001	COAL	13874	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	13112	10/3/2001	PHOSPHAT CHEMICAL, BULK	25525	E	L	4146	LA	D	TPA	ROCK
PAT CANTRELL	13112	10/4/2001	PHOSPHAT CHEMICAL, BULK	9014	E	L	204	LA	D	TPA	CFI
DIANA T	13125	10/2/2001	COAL	15603	I	U	4101	TPA	D	LA	TEBB
DIANA T	13125	10/4/2001	PHOSPHATE, ROCK, BULK	28149	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	13151	10/7/2001	COAL	27473	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13151	10/8/2001	PHOSPHATE, ROCK, BULK	37621	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	13171	10/12/2001	COAL	35385	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	13171	10/13/2001	PHOSPHAT CHEMICAL, BULK	36007	E	L	204	LA	D	TPA	CFI
BARBARA KESSEL	13176	10/10/2001	COAL	29366	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13177	10/10/2001	COAL	30114	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13177	10/12/2001	PHOSPHATE, ROCK, BULK	30644	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13220	10/15/2001	GRAINS, NOS, BULK	9520	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	13220	10/17/2001	POTASH, BULK	7665	I	U	23	TPA	D	TX	PS
LOUISE KIRKPATRI	13220	10/18/2001	SCRAP METAL	18390	E	L	219	LA	D	TPA	KT
DIANA T	13234	10/16/2001	COAL	16096	I	U	4144	TPA	D	LA	TEGA
DIANA T	13234	10/17/2001	PHOSPHATE, ROCK, BULK	27083	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	13246	10/18/2001	COAL	18081	I	U	4144	TPA	D	LA	TEGA
WANDA WHEELOC	13246	10/19/2001	PHOSPHAT CHEMICAL, BULK	14998	E	L	4110	LA	D	TPA	GARD
MARY TURNER	13278	10/20/2001	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	13278	10/22/2001	COAL	29123	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13278	10/23/2001	PHOSPHATE, ROCK, BULK	38449	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	13281	10/20/2001	COAL	9614	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13281	10/21/2001	COAL	19602	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	13281	10/22/2001	PHOSPHATE, ROCK, BULK	30565	E	L	4103	LA	D	TPA	AGRI
DIANA T	13302	10/24/2001	COAL	15187	I	U	4144	TPA	D	LA	TEGA
DIANA T	13302	10/25/2001	PHOSPHATE, ROCK, BULK	28316	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	13336	10/25/2001	COAL	34189	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	13343	10/25/2001	PHOSPHATE, ROCK, BULK	24252	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13353	10/29/2001	COKE	17245	I	U	219	TPA	D	LA	KT
GAYLE EUSTACE	13381	11/1/2001	COAL	15196	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13381	11/1/2001	COAL	14577	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	13381	11/2/2001	PHOSPHATE, ROCK, BULK	31461	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	13385	11/2/2001	COAL	21606	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	13385	11/3/2001	PHOSPHAT CHEMICAL, BULK	7510	E	L	4148	LA	D	TPA	EAT
WANDA WHEELOC	13392	11/3/2001	COAL	15982	I	U	4101	TPA	D	LA	TEBB
WANDA WHEELOC	13392	11/4/2001	PHOSPHAT CHEMICAL, BULK	15471	E	L	4148	LA	D	TPA	EAT
MARY TURNER	13396	11/1/2001	COAL	27623	I	U	4101	TPA	D	LA	TEBB

MARY TURNER	13396	11/2/2001	PHOSPHATE, ROCK, BULK	38204	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	13435	11/7/2001	PHOSPHATE, ROCK, BULK	24121	E	L	4103	LA	D	TPA	AGRI
DIANA T	13450	11/7/2001	COAL	15933	I	U	4144	TPA	D	LA	TEGA
DIANA T	13450	11/8/2001	PHOSPHATE, ROCK, BULK	28507	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13464	11/9/2001	COAL	18530	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	13469	11/10/2001	PHOSPHAT CHEMICAL, BULK	36001	E	L	204	LA	D	TPA	CFI
GAYLE EUSTACE	13475	11/11/2001	COAL	29590	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13475	11/11/2001	PHOSPHATE, ROCK, BULK	32264	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	13504	11/12/2001	COAL	28037	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13504	11/13/2001	PHOSPHATE, ROCK, BULK	38116	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	13514	11/15/2001	COAL	18188	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	13516	11/15/2001	PHOSPHATE, ROCK, BULK	24833	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	13534	11/17/2001	COAL	33665	I	U	4101	TPA	D	LA	TEBB
LOUISE KIRKPATRI	13559	11/17/2001	COAL	8545	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	13559	11/19/2001	GRAINS, NOS, BULK	9603	I	U	256	TPA	D	LA	GARG
LOUISE KIRKPATRI	13559	11/21/2001	PHOSPHAT CHEMICAL, BULK	9035	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13559	11/22/2001	PHOSPHAT CHEMICAL, BULK	9079	E	L	4146	LA	D	TPA	ROCK
DIANE LUDWIG	13572	11/19/2001	COAL	20971	I	U	4144	TPA	D	LA	TEGA
WANDA WHEELOC	13586	11/21/2001	COAL	18134	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	13588	11/22/2001	COAL	28139	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13588	11/23/2001	PHOSPHATE, ROCK, BULK	37763	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	13595	11/23/2001	PHOSPHATE, ROCK, BULK	24613	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	13617	11/21/2001	COAL	32967	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13619	11/23/2001	COAL	27993	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13619	11/24/2001	PHOSPHATE, ROCK, BULK	31487	E	L	4103	LA	D	TPA	AGRI
DIANA T	13623	11/24/2001	COAL	16211	I	U	4144	TPA	D	LA	TEGA
DIANA T	13623	11/25/2001	PHOSPHATE, ROCK, BULK	28037	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	13653	11/27/2001	COAL	22409	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	13653	11/28/2001	PHOSPHAT CHEMICAL, BULK	7610	E	L	4148	LA	D	TPA	EAT
DIANE LUDWIG	13653	11/29/2001	PHOSPHAT CHEMICAL, BULK	10497	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	13662	11/29/2001	COAL	33935	I	U	4101	TPA	D	LA	TEBB
WANDA WHEELOC	13669	12/1/2001	COAL	18316	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	13687	12/2/2001	COAL	28408	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13687	12/3/2001	PHOSPHAT CHEMICAL, BULK	38178	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13694	12/3/2001	COAL	18184	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	13696	11/9/2001	COAL	21038	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	13721	12/4/2001	COAL	34434	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	13730	12/5/2001	PHOSPHAT CHEMICAL, BULK	24605	E	L	4103	LA	D	TPA	AGRI
DIANA T	13738	12/2/2001	COAL	15990	I	U	4144	TPA	D	LA	TEGA
DIANA T	13738	12/3/2001	PHOSPHAT CHEMICAL, BULK	28000	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	13752	12/5/2001	COAL	31889	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13752	12/6/2001	PHOSPHAT CHEMICAL, BULK	31891	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	13764	12/8/2001	COAL	18061	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	13830	12/11/2001	COAL	28733	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13830	12/12/2001	PHOSPHAT CHEMICAL, BULK	37177	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	13843	12/12/2001	COAL	21475	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	13843	12/13/2001	PHOSPHAT CHEMICAL, BULK	11881	E	L	4103	LA	D	TPA	AGRI

LOUISE KIRKPATRI	13844	12/12/2001	GRAINS, NOS, BULK	9534	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	13844	12/14/2001	COAL	9430	I	U	4144	TPA	D	LA	TEGA
DIANA T	13847	12/12/2001	COAL	16803	I	U	4144	TPA	D	LA	TEGA
DIANA T	13847	12/13/2001	PHOSPHAT CHEMICAL, BULK	28029	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	13861	12/15/2001	COAL	10898	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	13861	12/16/2001	COAL	19295	I	U	4144	TPA	D	LA	TEGA
WANDA WHEELLOC	13863	12/15/2001	COAL	17950	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	13867	12/16/2001	PHOSPHAT CHEMICAL, BULK	24522	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	13872	12/6/2001	COAL	8207	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	13872	12/6/2001	COKE	8647	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13928	12/21/2001	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	13928	12/22/2001	COAL	29191	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	13928	12/22/2001	PHOSPHAT CHEMICAL, BULK	37016	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	13934	12/20/2001	COAL	18144	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	13934	12/23/2001	PHOSPHAT CHEMICAL, BULK	7510	E	L	4110	LA	F	TPA	GARD
GAYLE EUSTACE	13944	12/22/2001	COAL	29089	I	U	4101	TPA	D	LA	TEBB
DIANA T	13946	12/22/2001	COAL	15448	I	U	4144	TPA	D	LA	TEGA
DIANA T	13946	12/23/2001	PHOSPHAT CHEMICAL, BULK	28174	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELLOC	13948	12/22/2001	COAL	18757	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	13953	12/23/2001	COAL	33130	I	U	4101	TPA	D	LA	TEBB
ELLENA HICKS	13964	12/22/2001	PETROLEUM, BKRS, ALL OTHS	59.4	E	R	024B	FL	D	FL	PS
BARBARA VAUGHT	13965	12/21/2001	COKE	15551	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	13965	12/22/2001	PHOSPHAT CHEMICAL, BULK	4578	E	L	4146	LA	D	TPA	ROCK
BARBARA VAUGHT	13965	12/24/2001	PHOSPHAT CHEMICAL, BULK	13497	E	L	4110	LA	D	TPA	GARD
DANA DUNN	13969	12/26/2001	PHOSPHAT CHEMICAL, BULK	23833	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	14006	12/27/2001	COAL	31285	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	14008	12/28/2001	COAL	33416	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20012	1/1/2002	COAL	30549	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20012	1/2/2002	PHOSPHATE, ROCK, BULK	32501	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	20034	1/1/2002	COAL	18787	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	20034	1/2/2002	PHOSPHAT CHEMICAL, BULK	12115	E	L	4148	LA	D	TPA	EAT
SHEILA McDEVITT	20043	1/2/2002	COAL	34289	I	U	4101	TPA	D	LA	TEBB
PAULA G	20065	1/6/2002	PHOSPHATE, ROCK, BULK	24462	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	20066	1/6/2002	PHOSPHAT CHEMICAL, BULK	24462	E	L	4103	LA	F	TPA	AGRI
MARY TURNER	20072	1/6/2002	COAL	29389	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20072	1/6/2002	PHOSPHATE, ROCK, BULK	37248	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	20133	1/10/2002	COAL	14829	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20133	1/11/2002	COAL	15935	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	20133	1/12/2002	PHOSPHATE, ROCK, BULK	31980	E	L	4103	LA	F	TPA	AGRI
DIANA T	20139	1/15/2002	PHOSPHATE, ROCK, BULK	28009	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	20143	1/10/2002	COAL	23709	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	20143	1/12/2002	PHOSPHAT CHEMICAL, BULK	16500	E	L	4110	LA	D	TPA	GARD
DORIS GUENTHER	20143	12/11/2002	PHOSPHAT CHEMICAL, BULK	4544	E	L	4148	LA	D	TPA	EAT
DANA DUNN	20163	1/15/2002	PHOSPHATE, ROCK, BULK	24490	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	20211	1/16/2002	COAL	15099	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	20211	1/17/2002	COAL	13308	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20211	1/18/2002	PHOSPHATE, ROCK, BULK	37835	E	L	4103	LA	D	TPA	AGRI

DIANE LUDWIG	20223	1/18/2002	COAL	11318	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	20223	1/19/2002	COAL	10842	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	20223	1/20/2002	PHOSPHAT CHEMICAL, BULK	10504	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	20234	1/15/2002	GRAINS, NOS, BULK	9500	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	20234	1/17/2002	COAL	8946	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	20235	1/21/2002	COAL	22175	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	20263	1/22/2002	COKE	8793	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20263	1/23/2002	COAL	19695	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	20263	1/24/2002	PHOSPHAT CHEMICAL, BULK	30822	E	L	204	LA	D	TPA	CFI
SHEILA McDEVITT	20278	1/23/2002	COAL	34606	I	U	4101	TPA	D	LA	TEBB
DIANA T	20283	1/24/2002	COAL	16338	I	U	4144	TPA	D	LA	TEGA
DIANA T	20283	1/25/2002	PHOSPHATE, ROCK, BULK	28259	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	20292	1/25/2002	PHOSPHATE, ROCK, BULK	24512	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	20311	1/27/2002	COAL	27847	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20311	1/28/2002	PHOSPHATE, ROCK, BULK	37070	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	20327	1/27/2002	COAL	22859	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	20327	1/29/2002	PHOSPHAT CHEMICAL, BULK	7652	E	L	4148	LA	D	TPA	EAT
DORIS GUENTHER	20327	1/29/2002	PHOSPHAT CHEMICAL, BULK	10499	E	L	4103	LA	D	TPA	AGRI
LOUISE KIRKPATRI	20329	1/28/2002	COAL	18535	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	20330	1/28/2002	COAL	34541	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20373	1/31/2002	COAL	30397	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20373	2/1/2002	PHOSPHAT CHEMICAL, BULK	30997	E	L	204	LA	D	TPA	CFI
BARBARA VAUGHT	20375	2/1/2002	COKE	9062	I	U	4101	TPA	D	TX	TEBB
BARBARA VAUGHT	20375	2/2/2002	COKE	8249	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	20375	2/2/2002	PHOSPHAT CHEMICAL, BULK	14491	E	L	4110	LA	D	TPA	GARD
DANA DUNN	20386	2/3/2002	PHOSPHATE, ROCK, BULK	24679	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	20418	2/5/2002	COAL	21949	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	20418	2/6/2002	PHOSPHAT CHEMICAL, BULK	10478	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	20426	2/2/2002	COAL	32516	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	20426	2/4/2002	PHOSPHAT CHEMICAL, BULK	27898	E	L	4110	LA	D	TPA	GARD
DIANA T	20428	2/3/2002	COAL	15241	I	U	4144	TPA	D	LA	TEGA
DIANA T	20428	2/4/2002	PHOSPHATE, ROCK, BULK	28222	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREED	20455	2/8/2002	COAL	34503	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20469	2/9/2002	COAL	31064	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20480	2/10/2002	COAL	28832	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20480	2/11/2002	PHOSPHATE, ROCK, BULK	38543	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	20492	2/11/2002	PHOSPHATE, ROCK, BULK	24457	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	20494	2/12/2002	COAL	18754	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	20501	2/10/2002	GRAINS, NOS, BULK	14157	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	20501	2/13/2002	COAL	4115	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	20508	2/12/2002	COAL	21111	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	20508	2/13/2002	PHOSPHAT CHEMICAL, BULK	9155	E	L	4148	LA	D	TPA	EAT
AMERICAN FREED	20516	2/13/2002	COAL	34503	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	20540	2/14/2002	COAL	32925	I	U	4101	TPA	D	LA	TEBB
DIANA T	20542	2/14/2002	COAL	15982	I	U	4144	TPA	D	LA	TEGA
DIANA T	20542	2/15/2002	PHOSPHATE, ROCK, BULK	28024	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	20568	2/18/2002	COAL	27824	I	U	4101	TPA	D	LA	TEBB

LOUISE KIRKPATRI	20596	2/19/2002	COAL	18382	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	20598	2/19/2002	COAL	28236	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20598	2/20/2002	PHOSPHATE, ROCK, BULK	39274	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	20600	2/19/2002	PHOSPHATE, ROCK, BULK	24323	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	20613	2/20/2002	COAL	33637	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	20618	2/21/2002	COAL	21274	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	20625	2/22/2002	COAL	31318	I	U	4101	TPA	D	LA	TEBB
DIANA T	20627	2/23/2002	COAL	15363	I	U	4144	TPA	D	LA	TEGA
DIANA T	20627	2/24/2002	PHOSPHATE, ROCK, BULK	28178	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	20645	2/23/2002	COAL	29480	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20645	2/24/2002	PHOSPHAT CHEMICAL, BULK	30578	E	L	204	LA	D	TPA	CFI
AMERICAN FREEDC	20662	2/26/2002	COAL	34741	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	20679	2/23/2002	COAL	22093	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	20692	2/26/2002	PHOSPHATE, ROCK, BULK	24255	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	20703	2/27/2002	COAL	21239	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	20703	2/28/2002	PHOSPHAT CHEMICAL, BULK	9290	E	L	4148	LA	D	TPA	EAT
DIANE LUDWIG	20717	3/2/2002	COAL	22167	I	U	4101	TPA	D	LA	TEBB
LOUISE KIRKPATRI	20730	3/1/2002	GRAINS, NOS, BULK	9388	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	20730	3/1/2002	COAL	6132	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	20751	3/1/2002	COAL	27723	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	20751	3/2/2002	PHOSPHATE, ROCK, BULK	37211	E	L	4103	LA	D	TPA	AGRI
BEVERLY ANDERS	20752	3/1/2002	COAL	27723	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	20753	3/1/2002	COAL	33246	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDC	20756	2/19/2002	COAL	35403	I	U	4101	TPA	D	LA	TEBB
DIANA T	20767	3/6/2002	COAL	16410	I	U	4144	TPA	D	LA	TEGA
DIANA T	20767	3/7/2002	PHOSPHATE, ROCK, BULK	28030	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDC	20769	3/6/2002	COAL	34739	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	20783	3/8/2002	PHOSPHATE, ROCK, BULK	24872	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	20787	3/8/2002	COAL	33435	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	20787	3/9/2002	PHOSPHAT CHEMICAL, BULK	18000	E	L	4148	LA	D	TPA	EAT
PAT CANTRELL	20787	3/9/2002	PHOSPHAT CHEMICAL, BULK	6015	E	L	4146	LA	D	TPA	ROCK
GAYLE EUSTACE	20802	3/9/2002	COAL	29265	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	20802	3/10/2002	PHOSPHAT CHEMICAL, BULK	30699	E	L	204	LA	D	TPA	CFI
DIANE LUDWIG	20811	3/10/2002	COAL	22203	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	21143	3/11/2002	COAL	18208	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRI	21143	3/12/2002	PHOSPHAT CHEMICAL, BULK	6964	E	L	4146	LA	D	TPA	ROCK
LOUISE KIRKPATRI	21143	3/13/2002	PHOSPHAT CHEMICAL, BULK	8049	E	L	4110	LA	D	TPA	GARD
PEGGY PALMER	21156	3/12/2002	COAL	34140	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	21163	3/13/2002	COAL	28443	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	21163	3/14/2002	PHOSPHATE, ROCK, BULK	38373	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDC	21168	3/13/2002	COAL	34479	I	U	4101	TPA	D	LA	TEBB
DIANA T	21188	3/15/2002	COAL	15546	I	U	4144	TPA	D	LA	TEGA
DIANA T	21188	3/15/2002	PHOSPHATE, ROCK, BULK	28126	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	21192	3/15/2002	PHOSPHATE, ROCK, BULK	24557	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	21196	3/16/2002	COAL	33852	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	21198	3/16/2002	COAL	17917	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	21224	3/18/2002	COAL	30403	I	U	4101	TPA	D	LA	TEBB

SHEILA McDEVITT	21230	3/19/2002	COAL	34630	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21248	3/11/2002	COAL	21651	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	21255	3/19/2002	COKE	14232	I	U	4101	TPA	D	LA	AGRI
PEGGY PALMER	21255	3/22/2002	COAL	17258	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	21255	3/22/2002	PHOSPHAT CHEMICAL, BULK	15150	E	L	4110	LA	D	TPA	GARD
PEGGY PALMER	21255	3/22/2002	PHOSPHAT CHEMICAL, BULK	10598	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDOM	21289	3/21/2002	COAL	9746	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDOM	21289	3/22/2002	COAL	25014	I	U	4144	TPA	D	LA	TEGA
AMERICAN FREEDOM	21289	3/24/2002	PHOSPHAT CHEMICAL, BULK	33545	E	L	204	LA	D	TPA	CFI
GAYLE EUSTACE	21295	3/23/2002	COAL	29994	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21295	3/26/2002	PHOSPHAT CHEMICAL, BULK	23496	E	L	4148	LA	D	TPA	EAT
JUDY LITRICO	21296	3/25/2002	COAL	29393	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	21299	3/23/2002	COAL	28110	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	21299	3/23/2002	PHOSPHATE, ROCK, BULK	38557	E	L	4103	LA	D	TPA	AGRI
DIANA T	21301	3/24/2002	COAL	15929	I	U	4144	TPA	D	LA	TEGA
DIANA T	21301	3/25/2002	PHOSPHATE, ROCK, BULK	28247	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	21309	3/26/2002	PHOSPHATE, ROCK, BULK	24857	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	21326	3/26/2002	COAL	21962	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	21357	3/29/2002	GRAINS, NOS, BULK	13399	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	21357	3/30/2002	COAL	3959	I	U	4144	TPA	D	LA	TEGA
JUDY LITRICO	21376	3/30/2002	COAL	31095	I	U	4101	TPA	D	LA	TEBB
LOUISE KIRKPATRICK	21391	3/31/2002	COAL	13470	I	U	4144	TPA	D	LA	TEGA
LOUISE KIRKPATRICK	21391	4/1/2002	POTASH, BULK	4843	I	U	23	TPA	D	LA	PS
PEGGY PALMER	21393	3/31/2002	COAL	33788	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21407	4/1/2002	COAL	21979	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	21407	4/2/2002	PHOSPHAT CHEMICAL, BULK	10483	E	L	4103	LA	D	TPA	AGRI
DIANA T	21412	4/2/2002	COAL	15166	I	U	4144	TPA	D	LA	TEGA
DIANA T	21412	4/4/2002	PHOSPHATE, ROCK, BULK	28337	I	L	4103	LA	D	TPA	AGRI
DANA DUNN	21426	4/3/2002	PHOSPHATE, ROCK, BULK	24802	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	21442	4/5/2002	COAL	21442	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21442	4/6/2002	PHOSPHATE, ROCK, BULK	29458	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDOM	21453	4/3/2002	COAL	33836	I	U	4144	TPA	D	LA	TEGA
AMERICAN FREEDOM	21453	4/4/2002	PHOSPHAT CHEMICAL, BULK	33577	E	L	204	LA	D	TPA	CFI
MARY TURNER	21455	4/3/2002	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	21455	4/3/2002	COAL	28140	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	21455	5/27/2002	PHOSPHATE, ROCK, BULK	34854	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	21465	4/6/2002	COAL	18479	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	21465	4/8/2002	SCRAP METAL	6097	E	L	219	LA	F	TPA	KT
BARBARA VAUGHT	21465	4/8/2002	SCRAP METAL	6796	E	L	219	LA	F	TPA	KT
PEGGY PALMER	21468	4/6/2002	COKE	6523	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	21468	4/8/2002	COAL	25507	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	21476	4/7/2002	COAL	22285	I	U	4144	TPA	D	LA	TEGA
JUDY LITRICO	21484	4/8/2002	COAL	29700	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21496	4/9/2002	COAL	22202	I	U	4144	TPA	D	LA	TEGA
DIANA T	21532	4/12/2002	COAL	16945	I	U	4144	TPA	D	LA	TEGA
DIANA T	21532	4/13/2002	PHOSPHATE, ROCK, BULK	24471	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	21542	4/13/2002	PHOSPHATE, ROCK, BULK	24600	E	L	4103	LA	D	TPA	AGRI

PEGGY PALMER	21556	4/14/2002	COAL	24689	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	21556	4/14/2002	COKE	9171	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21563	4/15/2002	COAL	23067	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	21587	4/14/2002	COAL	22327	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	21587	4/16/2002	PHOSPHAT CHEMICAL, BULK	10575	E	L	4101	LA	D	TPA	TEBB
GAYLE EUSTACE	21596	4/16/2002	COAL	27350	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21596	4/17/2002	PHOSPHATE, ROCK, BULK	31204	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	21600	4/17/2002	COAL	33441	I	U	4101	TPA	D	LA	TEBB
JUDY LITRICO	21624	4/18/2002	COAL	29657	I	U	4101	TPA	D	LA	TEGA
BARBARA VAUGHT	21628	4/19/2002	COAL	18090	I	U	4144	TPA	D	LA	TEGA
DIANA T	21653	4/20/2002	PHOSPHATE, ROCK, BULK	26044	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	21655	4/20/2002	COAL	33581	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	21655	4/22/2002	PHOSPHAT CHEMICAL, BULK	15063	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	21659	4/21/2002	COAL	22171	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	21665	4/22/2002	PHOSPHATE, ROCK, BULK	24531	E	L	4101	LA	D	TPA	TEBB
DIANE LUDWIG	21670	4/22/2002	COAL	21581	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	21678	4/23/2002	COAL	26643	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	21678	4/23/2002	SLAG	5021	I	U	4101	TPA	D	LA	TEBB
JUDY LITRICO	21697	4/30/2002	COAL	28546	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21710	4/27/2002	COKE	20865	I	U	219	TPA	D	LA	KT
GAYLE EUSTACE	21721	4/25/2002	COAL	28157	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21721	4/27/2002	PHOSPHATE, ROCK, BULK	29586	E	L	4103	LA	D	TPA	AGRI
DIANA T	21727	4/27/2002	PHOSPHATE, ROCK, BULK	25992	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	21746	4/28/2002	COAL	21279	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	21754	4/27/2002	GRAINS, NOS, BULK	13536	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	21754	4/29/2002	COAL	4963	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	21754	5/1/2002	PHOSPHAT CHEMICAL, BULK	10387	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	21756	4/28/2002	COAL	33053	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	21756	4/30/2002	PHOSPHAT CHEMICAL, BULK	34513	E	L	204	LA	D	TPA	CFI
PAT CANTRELL	21758	4/28/2002	COAL	31568	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	21761	4/30/2002	PHOSPHATE, ROCK, BULK	24363	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	21803	5/3/2002	COAL	31950	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	21811	5/4/2002	COAL	31950	I	U	4144	TPA	D	LA	TEGA
DIANA T	21832	5/5/2002	PHOSPHATE, ROCK, BULK	22872	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	21885	5/9/2002	PHOSPHATE, ROCK, BULK	26109	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	21890	5/7/2002	COAL	24336	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	21890	5/7/2002	COAL	9585	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21890	5/8/2002	PHOSPHATE, ROCK, BULK	18323	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	21905	5/10/2002	COAL	29717	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	21919	5/11/2002	COAL	32395	I	U	4101	TPA	D	LA	TEBB
DIANA T	21921	5/12/2002	COAL	31748	I	U	4101	TPA	D	LA	TEBB
DIANA T	21921	5/13/2002	PHOSPHATE, ROCK, BULK	16195	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	21928	5/7/2002	COAL	26124	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	21951	5/14/2002	COAL	32441	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	21971	5/16/2002	PHOSPHATE, ROCK, BULK	32440	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21990	5/16/2002	COAL	24277	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	21990	5/17/2002	COAL	10439	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	21990	5/17/2002	COAL	19002	I	U	4144	TPA	D	LA	TEGA

GAYLE EUSTACE	21990	5/18/2002	PHOSPHATE, ROCK, BULK	29529	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	21996	5/19/2002	COAL	32009	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	22016	5/18/2002	COAL	6849	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	22016	5/19/2002	COAL	25260	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	22016	5/21/2002	PHOSPHAT CHEMICAL, BULK	34503	E	L	204	LA	D	TPA	CFI
DIANA T	22021	5/21/2002	COAL	16414	I	U	4144	TPA	D	LA	TEGA
DIANA T	22021	5/22/2002	PHOSPHATE, ROCK, BULK	26092	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	22023	5/21/2002	COAL	33630	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22030	5/17/2002	COAL	8769	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22030	5/18/2002	COAL	23371	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	22062	5/25/2002	PHOSPHATE, ROCK, BULK	24706	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	22068	5/26/2002	COAL	18270	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22079	5/25/2002	COAL	8971	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22079	5/26/2002	COAL	23606	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22089	5/26/2002	COAL	29007	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22089	5/27/2002	PHOSPHATE, ROCK, BULK	30056	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	22091	5/28/2002	COAL	33393	I	U	4101	TPA	D	LA	TEBB
DIANA T	22127	5/29/2002	COAL	15513	I	U	4144	TPA	D	LA	TEGA
DIANA T	22127	5/30/2002	PHOSPHATE, ROCK, BULK	26307	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	22146	6/1/2002	PHOSPHATE, ROCK, BULK	24497	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	22152	6/1/2002	COAL	8310	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22152	6/1/2002	COAL	23412	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	22156	6/2/2002	COAL	22369	I	U	4144	TPA	D	LA	TEGA
MARIE FLOOD	22160	6/3/2002	COAL	34457	I	U	4101	TPA	D	LA	TEBB
BETTY WOOD	22183	7/25/2002	PETROLEUM, BKRS, ALL OTHS	260.4	E	R	024B	TPA	D	TPA	PS
GAYLE EUSTACE	22204	6/5/2002	COAL	28878	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22204	6/6/2002	PHOSPHATE, ROCK, BULK	30305	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	22228	6/7/2002	COAL	8393	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22228	6/8/2002	COAL	23676	I	U	4144	TPA	D	LA	TEGA
MARIE FLOOD	22232	6/8/2002	COAL	34768	I	U	4101	TPA	D	LA	TEBB
DIANA T	22234	6/9/2002	COAL	16131	I	U	4144	TPA	D	LA	TEGA
DIANA T	22234	6/10/2002	PHOSPHATE, ROCK, BULK	25870	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	22243	6/9/2002	PHOSPHATE, ROCK, BULK	24694	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	22245	6/9/2002	COAL	17957	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	22254	6/10/2002	COAL	21797	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	22269	6/11/2002	COAL	26224	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22269	6/13/2002	PHOSPHATE, ROCK, BULK	35277	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	22284	6/13/2002	COAL	32066	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22296	6/14/2002	COAL	29010	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22296	6/15/2002	PHOSPHATE, ROCK, BULK	29458	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	22303	6/15/2002	COAL	35257	I	U	4101	TPA	D	LA	TEBB
LOUISE KIRKPATRI	22307	6/15/2002	COAL	18857	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	22320	6/15/2002	COAL	14838	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22320	6/16/2002	PHOSPHAT CHEMICAL, BULK	10494	E	L	4146	LA	D	TPA	ROCK
PEGGY PALMER	22320	6/17/2002	COAL	16707	I	U	4144	TPA	D	LA	TEGA
DIANA T	22328	6/18/2002	COAL	15949	I	U	4144	TPA	D	LA	TEGA
DIANA T	22328	6/19/2002	PHOSPHATE, ROCK, BULK	26142	E	L	4103	LA	D	TPA	AGRI

MARY TURNER	22366	6/21/2002	COAL	27591	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22366	6/22/2002	PHOSPHATE, ROCK, BULK	35468	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	22371	6/21/2002	COAL	34871	I	U	4101	TPA	D	LA	TEBB
DANA DUNN	22391	7/9/2002	PHOSPHATE, ROCK, BULK	24524	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	22398	6/23/2002	COAL	29405	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22398	6/24/2002	PHOSPHATE, ROCK, BULK	29849	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDOM	22404	6/24/2002	COAL	33107	I	U	4101	LA	D	LA	TEBB
LOUISE KIRKPATRI	22426	6/25/2002	GRAINS, NOS, BULK	9793	I	U	256	TPA	D	LA	CARG
LOUISE KIRKPATRI	22426	6/26/2002	COAL	8715	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	22441	6/24/2002	COAL	8434	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22441	6/25/2002	COAL	23390	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	22441	6/26/2002	PHOSPHAT CHEMICAL, BULK	34230	E	L	204	LA	D	TPA	CFI
DIANA T	22443	6/26/2002	COAL	15319	I	U	4144	TPA	D	LA	TEGA
DIANA T	22443	6/28/2002	PHOSPHATE, ROCK, BULK	26402	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	22472	6/28/2002	COAL	34773	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22484	6/30/2002	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	22484	6/30/2002	COAL	30002	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22484	7/1/2002	PHOSPHATE, ROCK, BULK	34749	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	22489	7/1/2002	SLAG	4753	I	U	219	TPA	D	LA	KT
DIANE LUDWIG	22489	7/2/2002	COAL	17317	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	22489	7/4/2002	PHOSPHAT CHEMICAL, BULK	4422	E	L	4148	LA	D	TPA	EAT
AMERICAN FREEDOM	22500	7/1/2002	COAL	8826	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDOM	22500	7/2/2002	COAL	23299	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22513	7/2/2002	COAL	10124	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22513	7/4/2002	COAL	19430	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22513	7/5/2002	PHOSPHATE, ROCK, BULK	29986	E	L	4103	LA	D	TPA	AGRI
DIANA T	22528	7/5/2002	COAL	16010	I	U	4144	TPA	D	LA	TEGA
DIANA T	22528	7/6/2002	PHOSPHATE, ROCK, BULK	26286	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	22536	7/6/2002	COAL	21871	I	U	4144	TPA	D	LA	TEGA
MARIE FLOOD	22553	7/4/2002	COAL	35014	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22581	7/9/2002	COAL	26438	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22581	7/10/2002	PHOSPHATE, ROCK, BULK	35061	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDOM	22591	7/8/2002	COAL	9237	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDOM	22591	7/9/2002	COAL	24047	I	U	4144	TPA	D	LA	TEGA
AMERICAN FREEDOM	22591	7/11/2002	PHOSPHAT CHEMICAL, BULK	21890	E	L	204	LA	D	TPA	CFI
AMERICAN FREEDOM	22591	7/13/2002	PHOSPHAT CHEMICAL, BULK	9983	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	22592	7/9/2002	COAL	18388	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	22594	7/9/2002	COAL	8853	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	22594	7/11/2002	COAL	23478	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	22601	7/12/2002	COAL	22419	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22624	7/13/2002	COAL	9915	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22624	7/14/2002	COAL	19387	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22624	7/15/2002	PHOSPHATE, ROCK, BULK	32756	E	L	4103	LA	D	TPA	AGRI
DIANA T	22633	7/14/2002	COAL	18022	I	U	4144	TPA	D	LA	TEGA
DIANA T	22633	7/16/2002	PHOSPHATE, ROCK, BULK	27616	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	22646	7/17/2002	PHOSPHATE, ROCK, BULK	24159	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	22680	7/18/2002	COAL	28090	I	U	4101	TPA	D	LA	TEBB

MARY TURNER	22680	7/19/2002	PHOSPHATE, ROCK, BULK	37687	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	22690	7/20/2002	COAL	18034	I	U	4144	TPA	D	LA	TEGA
AMERICAN FREEDOM	22692	7/20/2002	COAL	15015	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDOM	22692	7/21/2002	COAL	17289	I	U	4144	TPA	D	LA	TEGA
LISA W	22705	7/22/2002	PETROLEUM, BKRS, ALL OTHS	88.2	E	R	024B	TPA	D	TPA	PS
DIANE LUDWIG	22706	7/22/2002	COAL	22004	I	U	4101	TPA	D	TX	TEBB
DORIS GUENTHER	22713	7/21/2002	COAL	22001	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22721	7/23/2002	COAL	29215	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22721	7/24/2002	PHOSPHATE, ROCK, BULK	32134	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	22739	7/25/2002	PHOSPHATE, ROCK, BULK	24294	E	L	4103	LA	D	TPA	AGRI
DIANA T	22741	7/24/2002	COAL	15943	I	U	4144	TPA	D	LA	TEGA
DIANA T	22741	7/25/2002	PHOSPHATE, ROCK, BULK	27221	E	L	4103	LA	D	TPA	AGRI
AMERICAN FREEDOM	22791	7/27/2002	COAL	33434	I	U	4101	TPA	D	LA	TEBB
AMERICAN FREEDOM	22791	7/29/2002	PHOSPHAT CHEMICAL, BULK	34058	E	L	204	LA	D	TPA	CFI
BARBARA VAUGHT	22797	7/28/2002	GRAINS, NOS, BULK	9693	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	22797	7/30/2002	COAL	8958	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	22797	7/31/2002	PHOSPHAT CHEMICAL, BULK	17714	E	L	204	LA	D	TPA	CFI
MARY TURNER	22799	7/28/2002	COAL	30448	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22799	7/29/2002	PHOSPHATE, ROCK, BULK	35859	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	22801	7/29/2002	COAL	22360	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	22830	8/1/2002	COAL	30133	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22830	8/2/2002	PHOSPHATE, ROCK, BULK	32528	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	22844	8/2/2002	PHOSPHATE, ROCK, BULK	24281	E	L	4103	LA	D	TPA	AGRI
DIANA T	22859	8/2/2002	COAL	16572	I	U	4144	TPA	D	LA	TEGA
DIANA T	22859	8/3/2002	PHOSPHATE, ROCK, BULK	28109	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	22879	8/4/2002	COAL	22863	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	22879	8/5/2002	PHOSPHAT CHEMICAL, BULK	21000	E	L	4110	LA	D	TPA	GARD
DORIS GUENTHER	22882	8/6/2002	COAL	21760	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	22889	8/6/2002	COAL	29984	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22889	8/7/2002	PHOSPHATE, ROCK, BULK	38532	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	22928	8/11/2002	COAL	30603	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	22928	8/12/2002	PHOSPHATE, ROCK, BULK	32439	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	22929	8/11/2002	GRAINS, NOS, BULK	4757	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	22929	8/12/2002	COAL	13139	I	U	4144	TPA	D	LA	TEGA
DANA DUNN	22942	8/13/2002	PHOSPHATE, ROCK, BULK	24198	E	L	4103	LA	D	TPA	AGRI
DIANA T	22982	8/13/2002	COAL	15815	I	U	4144	TPA	D	LA	TEGA
DIANA T	22982	8/16/2002	PHOSPHATE, ROCK, BULK	27730	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	22989	8/17/2002	COAL	29036	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	22989	8/18/2002	PHOSPHATE, ROCK, BULK	36984	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	23022	8/20/2002	COAL	22185	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23029	8/20/2002	COAL	30067	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23029	8/21/2002	PHOSPHATE, ROCK, BULK	31105	E	L	4103	LA	D	TPA	AGRI
DANA DUNN	23044	2/3/2003	PHOSPHATE, ROCK, BULK	24421	E	L	4103	LA	D	TPA	AGRI
DIANA T	23062	8/24/2002	COAL	15887	I	U	4144	TPA	D	LA	TEGA
DIANA T	23062	8/25/2002	PHOSPHATE, ROCK, BULK	27740	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	23091	8/26/2002	COAL	28084	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23091	8/27/2002	PHOSPHATE, ROCK, BULK	38549	E	L	4103	LA	D	TPA	AGRI

GAYLE EUSTACE	23117	8/29/2002	COAL	29586	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23117	8/30/2002	PHOSPHATE, ROCK, BULK	30897	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	23129	8/30/2002	COAL	8835	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	23129	8/30/2002	COAL	24069	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	23129	9/1/2002	PHOSPHAT CHEMICAL, BULK	15000	E	L	4110	LA	D	TPA	GARD
DIANA T	23157	9/1/2002	COAL	16249	I	U	4144	TPA	D	LA	TEGA
DIANA T	23157	9/2/2002	PHOSPHATE, ROCK, BULK	27659	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	23184	9/2/2002	COAL	34736	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	23184	9/3/2002	PHOSPHAT CHEMICAL, BULK	30002	E	L	4110	LA	D	TPA	GARD
PAT CANTRELL	23186	9/3/2002	COAL	6154	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	23186	9/4/2002	COAL	25061	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	23186	9/5/2002	PHOSPHAT CHEMICAL, BULK	10504	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	23186	9/7/2002	PHOSPHAT CHEMICAL, BULK	24018	E	L	204	LA	D	TPA	CFI
MARY TURNER	23191	9/4/2002	COAL	30650	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23191	9/5/2002	PHOSPHATE, ROCK, BULK	37095	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	23201	9/5/2002	COAL	22018	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23227	9/7/2002	COAL	30613	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23227	9/8/2002	PHOSPHATE, ROCK, BULK	30344	E	L	4103	LA	D	TPA	AGRI
DIANA T	23264	9/10/2002	COAL	16087	I	U	4144	TPA	D	LA	TEGA
DIANA T	23264	9/11/2002	PHOSPHATE, ROCK, BULK	28207	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	23268	9/11/2002	COAL	22302	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	23268	9/13/2002	PHOSPHAT CHEMICAL, BULK	19498	E	L	4110	LA	D	TPA	GARD
GAYLE EUSTACE	23298	9/16/2002	COAL	28378	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23298	9/17/2002	PHOSPHATE, ROCK, BULK	31197	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	23326	9/17/2002	COAL	27617	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23326	9/19/2002	PHOSPHATE, ROCK, BULK	31325	E	L	4103	LA	D	TPA	AGRI
JUDY LITRICO	23327	9/17/2002	COAL	28864	I	U	4101	TPA	D	LA	TEBB
JUDY LITRICO	23327	9/18/2002	PHOSPHAT CHEMICAL, BULK	31499	E	L	204	LA	D	TPA	CFI
BARBARA VAUGHT	23328	9/17/2002	GRAINS, NOS, BULK	9543	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	23328	9/19/2002	COAL	7119	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	23328	9/20/2002	PHOSPHAT CHEMICAL, BULK	8994	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	23358	9/20/2002	COAL	22203	I	U	4144	TPA	D	LA	TEGA
DIANA T	23393	9/23/2002	COAL	15836	I	U	4144	TPA	D	LA	TEGA
DIANA T	23393	9/24/2002	PHOSPHATE, ROCK, BULK	28004	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	23405	9/25/2002	COAL	10389	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23405	9/26/2002	COAL	18942	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23405	9/27/2002	PHOSPHATE, ROCK, BULK	31196	E	L	4103	LA	D	TPA	AGRI
JUDY LITRICO	23413	9/26/2002	COAL	30046	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	23422	9/28/2002	POTASH, BULK	4501	I	U	23	TPA	D	LA	PS
PEGGY PALMER	23422	9/29/2002	COKE	25148	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	23422	9/30/2002	PHOSPHAT CHEMICAL, BULK	34473	E	L	204	LA	D	TPA	CFI
MARY TURNER	23434	9/29/2002	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	23434	9/29/2002	COAL	19855	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	23434	9/30/2002	COAL	9156	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23434	10/1/2002	PHOSPHATE, ROCK, BULK	37016	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	23483	10/2/2002	GRAINS, NOS, BULK	14279	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	23483	10/4/2002	COAL	6216	I	U	4101	TPA	D	LA	TEBB

BARBARA VAUGHT	23483	10/5/2002	PHOSPHAT CHEMICAL, BULK	16551	E	L	4110	LA	D	TPA	GARD
SHEILA McDEVITT	23508	10/6/2002	COAL	34139	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	23508	10/7/2002	PHOSPHAT CHEMICAL, BULK	35886	E	L	204	LA	D	TPA	CFI
DIANA T	23512	10/6/2002	COAL	16474	I	U	4144	TPA	D	LA	TEGA
DIANA T	23512	10/7/2002	PHOSPHATE, ROCK, BULK	28092	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	23543	10/9/2002	COAL	10150	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23543	10/9/2002	COAL	19004	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23543	10/10/2002	PHOSPHATE, ROCK, BULK	30704	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	23571	10/11/2002	COAL	22316	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	23571	10/12/2002	COAL	6854	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23571	10/13/2002	PHOSPHATE, ROCK, BULK	37814	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	23581	10/12/2002	COAL	23491	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23598	3/4/2002	COAL	29667	I	U	4101	TPA	D	LA	TEBB
DIANA T	23614	10/15/2002	COAL	16975	I	U	4144	TPA	D	LA	TEGA
DIANA T	23614	10/15/2002	PHOSPHATE, ROCK, BULK	27991	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	23623	10/16/2002	COAL	34941	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	23623	10/17/2002	PHOSPHAT CHEMICAL, BULK	36158	E	L	204	LA	D	TPA	CFI
DIANE LUDWIG	23640	10/18/2002	COAL	21907	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23643	10/18/2002	COAL	30713	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23643	10/19/2002	PHOSPHATE, ROCK, BULK	31716	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	23656	10/19/2002	COAL	18637	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	23673	10/20/2002	COAL	28349	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23673	10/21/2002	PHOSPHATE, ROCK, BULK	37245	E	L	4103	LA	D	TPA	AGRI
DIANA T	23703	10/23/2002	COAL	14734	I	U	4101	TPA	D	LA	TEBB
DIANA T	23703	10/23/2002	PHOSPHATE, ROCK, BULK	28173	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	23715	10/24/2002	COAL	22349	I	U	4144	TPA	D	LA	TEGA
SHEILA McDEVITT	23723	10/25/2002	COAL	33989	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	23739	10/26/2002	COAL	18581	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	23739	10/27/2002	PHOSPHAT CHEMICAL, BULK	10921	E	L	4148	LA	D	TPA	EAT
DORIS GUENTHER	23757	10/28/2002	COAL	22916	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	23762	10/28/2002	COAL	28285	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23762	10/29/2002	PHOSPHATE, ROCK, BULK	30900	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	23774	10/29/2002	COAL	33678	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	23793	10/30/2002	COAL	22057	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	23801	10/31/2002	COAL	26335	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23801	10/31/2002	PHOSPHATE, ROCK, BULK	37981	E	L	4103	LA	D	TPA	AGRI
DIANA T	23803	10/31/2002	COAL	16045	I	U	4144	TPA	D	LA	TEGA
DIANA T	23803	11/2/2002	PHOSPHATE, ROCK, BULK	28160	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	23838	11/3/2002	COAL	35240	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	23838	11/4/2002	PHOSPHAT CHEMICAL, BULK	18414	E	L	4148	LA	D	TPA	EAT
SHEILA McDEVITT	23838	11/6/2002	PHOSPHAT CHEMICAL, BULK	9448	E	L	4110	LA	D	TPA	GARD
GAYLE EUSTACE	23870	11/6/2002	COAL	26207	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23870	11/7/2002	PHOSPHATE, ROCK, BULK	31871	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	23882	11/7/2002	GRAINS, NOS, BULK	9488	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	23882	11/9/2002	COAL	9033	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	23882	11/9/2002	PHOSPHAT CHEMICAL, BULK	17999	E	L	204	LA	D	TPA	CFI
DIANA T	23900	11/9/2002	COAL	16189	I	U	4144	TPA	D	LA	TEGA

DIANA T	23900	11/10/2002	PHOSPHATE, ROCK, BULK	28373	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	23923	11/12/2002	COAL	30470	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23929	11/8/2002	COAL	29153	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	23929	11/13/2002	PHOSPHATE, ROCK, BULK	38177	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	23942	11/12/2002	COAL	22566	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	23942	11/14/2002	PHOSPHAT CHEMICAL, BULK	22495	E	L	204	LA	D	TPA	CFI
GAYLE EUSTACE	23961	11/15/2002	COAL	29649	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	23961	11/16/2002	PHOSPHATE, ROCK, BULK	33031	E	L	4103	LA	D	TPA	AGRI
DIANA T	23992	11/19/2002	COAL	16114	I	U	4144	TPA	D	LA	TEGA
DIANA T	23992	11/20/2002	PHOSPHATE, ROCK, BULK	28434	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	24003	11/20/2002	COAL	18421	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	24003	11/21/2002	PHOSPHAT CHEMICAL, BULK	4503	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	24027	11/21/2002	COAL	28210	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	24027	11/22/2002	PHOSPHATE, ROCK, BULK	36467	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	24049	11/24/2002	COAL	30594	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24049	11/25/2002	PHOSPHATE, ROCK, BULK	32084	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	24091	11/27/2002	COAL	31838	I	U	4101	TPA	D	LA	TEBB
DIANA T	24100	11/28/2002	COAL	16523	I	U	4101	TPA	D	LA	TEBB
DIANA T	24100	11/29/2002	PHOSPHATE, ROCK, BULK	32084	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	24110	11/30/2002	COAL	22612	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	24110	12/1/2002	COAL	5142	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	24110	12/1/2002	PHOSPHATE, ROCK, BULK	38536	E	L	4103	LA	F	TPA	AGRI
GAYLE EUSTACE	24153	12/2/2002	COAL	31079	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24153	12/3/2002	PHOSPHATE, ROCK, BULK	32328	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	24167	12/3/2002	COAL	20295	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	24174	12/4/2002	COAL	32809	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	24174	12/6/2002	PHOSPHAT CHEMICAL, BULK	15001	E	L	4148	LA	D	TPA	EAT
DEBBIE RANKIN	24210	2/18/2003	PETROLEUM, BKRS, ALL OTHS	178.2	E	R	024B	TPA	D	TPA	PS
DIANA T	24211	12/8/2002	COAL	15860	I	U	4144	TPA	D	LA	TEGA
DIANA T	24211	2/28/2003	PHOSPHATE, ROCK, BULK	28135	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	24218	12/9/2002	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	24218	12/10/2002	COAL	27829	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	24234	12/9/2002	GRAINS, NOS, BULK	9152	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	24234	12/11/2002	COAL	8690	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	24243	12/11/2002	COAL	30772	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24243	12/12/2002	PHOSPHATE, ROCK, BULK	30810	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	24303	12/16/2002	COAL	7998	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	24303	12/16/2002	COAL	18791	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	24303	12/16/2002	SLAG	5029	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	24387	12/18/2002	COAL	20628	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24399	12/20/2002	COAL	20175	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24399	12/21/2002	COAL	10362	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	24399	12/22/2002	PHOSPHATE, ROCK, BULK	31860	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	24417	12/23/2002	COAL	27775	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	24417	12/23/2002	PHOSPHATE, ROCK, BULK	37223	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	24451	12/30/2002	COAL	10542	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	24451	12/31/2002	COAL	15664	I	U	4144	TPA	D	LA	TEGA

GAYLE EUSTACE	24451	1/1/2003	PHOSPHATE, ROCK, BULK	31243	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	30022	1/2/2003	COAL	24212	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	30022	1/4/2003	PHOSPHAT CHEMICAL, BULK	8998	E	L	4148	LA	D	TPA	EAT
DORIS GUENTHER	30022	1/7/2003	PHOSPHAT CHEMICAL, BULK	14905	E	L	4110	LA	F	TPA	GARD
MARY TURNER	30052	1/4/2003	COAL	28656	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30052	1/5/2003	PHOSPHATE, ROCK, BULK	37652	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	30066	1/6/2003	COAL	18163	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	30113	1/9/2003	COAL	33766	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30125	1/11/2003	COAL	30005	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30156	1/13/2003	COAL	28959	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30156	1/14/2003	PHOSPHATE, ROCK, BULK	39209	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30158	1/13/2003	COAL	22008	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	30194	1/16/2003	COAL	30507	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30194	1/17/2003	PHOSPHATE, ROCK, BULK	30990	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30228	1/19/2003	COAL	23395	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	30228	1/21/2003	PHOSPHAT CHEMICAL, BULK	15023	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	30241	1/20/2003	COAL	30241	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	30264	1/21/2003	COAL	27985	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30264	1/22/2003	PHOSPHATE, ROCK, BULK	38621	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	30273	1/23/2003	COAL	18111	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30319	1/25/2003	COAL	30263	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30319	1/26/2003	PHOSPHATE, ROCK, BULK	31623	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30332	1/28/2003	COAL	21795	I	U	4101	TPA	D	LA	TEBB
WANDA WHEELOC	30356	1/30/2003	COAL	18960	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	30384	2/1/2003	COAL	27569	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30384	2/2/2003	PHOSPHATE, ROCK, BULK	39202	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30399	2/3/2003	COAL	23174	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	30415	2/3/2003	COAL	10361	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30415	2/4/2003	COAL	20184	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	30415	2/5/2003	PHOSPHATE, ROCK, BULK	32176	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	30451	2/7/2003	COAL	36666	I	U	4101	TPA	D	LA	TEBB
WANDA WHEELOC	30459	2/7/2003	COAL	18074	I	U	4144	TPA	D	LA	TEGA
WANDA WHEELOC	30459	2/9/2003	PHOSPHAT CHEMICAL, BULK	9002	E	L	4110	LA	D	TPA	GARD
MARY TURNER	30469	2/10/2003	COAL	27168	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30469	2/10/2003	PHOSPHATE, ROCK, BULK	40871	E	U	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30487	2/11/2003	COAL	22421	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	30489	2/11/2003	COAL	18511	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	30520	2/12/2003	COAL	33447	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	30520	2/13/2003	PHOSPHAT CHEMICAL, BULK	34497	E	L	204	LA	D	TPA	CFI
DANA DUNN	30522	2/13/2003	PHOSPHATE, ROCK, BULK	24029	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	30578	2/17/2003	COAL	30578	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30578	2/18/2003	PHOSPHATE, ROCK, BULK	30578	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	30580	2/17/2003	COAL	22059	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	30580	2/18/2003	PHOSPHAT CHEMICAL, BULK	10519	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELOC	30587	2/19/2003	COAL	18359	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	30594	2/19/2003	COAL	28237	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30594	2/20/2003	PHOSPHATE, ROCK, BULK	37757	E	L	4103	LA	D	TPA	AGRI

DANA DUNN	30629	2/21/2003	PHOSPHATE, ROCK, BULK	23914	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	30662	2/24/2003	COAL	33617	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	30662	2/25/2003	PHOSPHAT CHEMICAL, BULK	34403	E	L	204	LA	D	TPA	CFI
WANDA WHEELLOC	30669	2/26/2003	COAL	18725	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	30683	2/26/2003	COAL	16852	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	30683	2/27/2003	PHOSPHAT CHEMICAL, BULK	9000	E	L	4148	LA	D	TPA	EAT
BARBARA VAUGHT	30683	2/28/2003	PHOSPHAT CHEMICAL, BULK	5876	E	L	4110	LA	D	TPA	GARD
GAYLE EUSTACE	30685	2/26/2003	COAL	10301	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30685	2/27/2003	COAL	21407	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	30685	3/1/2003	PHOSPHATE, ROCK, BULK	31736	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	30735	3/2/2003	SEAWATER, BULK	1063	I	U	271	TPA	F	LA	GARR
MARY TURNER	30735	3/2/2003	COAL	28127	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30735	3/3/2003	PHOSPHATE, ROCK, BULK	39245	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	30800	3/9/2003	COAL	31248	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30800	3/10/2003	PHOSPHATE, ROCK, BULK	32854	E	L	4103	LA	D	TPA	AGRI
WANDA WHEELLOC	30820	3/10/2003	COAL	18581	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	30822	3/10/2003	COAL	34688	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	30822	3/11/2003	PHOSPHAT CHEMICAL, BULK	19500	E	L	4110	UNK	F	TPA	GARD
PEGGY PALMER	30822	3/13/2003	PHOSPHAT CHEMICAL, BULK	10514	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30834	3/11/2003	COAL	22359	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	30834	3/13/2003	PHOSPHAT CHEMICAL, BULK	22106	E	L	204	LA	D	TPA	CFI
DIANA T	30846	3/13/2003	COAL	16735	I	U	4144	TPA	D	LA	TEGA
DIANA T	30846	3/14/2003	PHOSPHATE, ROCK, BULK	26298	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	30857	3/14/2003	COAL	28046	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30857	3/15/2003	PHOSPHATE, ROCK, BULK	38085	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	30859	3/14/2003	COAL	36286	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30898	3/18/2003	COAL	31655	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	30898	3/19/2003	PHOSPHATE, ROCK, BULK	32087	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	30959	3/20/2003	POTASH, BULK	6032	I	U	23	TPA	D	LA	PS
BARBARA VAUGHT	30959	3/21/2003	COAL	9597	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	30959	3/22/2003	PHOSPHAT CHEMICAL, BULK	18004	E	L	4110	LA	D	TPA	GARD
MARIE FLOOD	30961	3/20/2003	COAL	37018	I	U	4101	TPA	D	LA	TEBB
MARIE FLOOD	30961	3/22/2003	PHOSPHAT CHEMICAL, BULK	8710	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	30961	3/23/2003	PHOSPHAT CHEMICAL, BULK	18070	E	L	4146	LA	D	TPA	ROCK
DIANA T	30964	3/22/2003	COAL	16407	I	U	4144	TPA	D	LA	TEGA
DIANA T	30964	3/23/2003	PHOSPHATE, ROCK, BULK	28620	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	30969	3/23/2003	COAL	22361	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	30971	3/24/2003	COAL	29221	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	30971	3/24/2003	PHOSPHATE, ROCK, BULK	38703	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	30977	3/22/2003	COAL	9290	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	30977	3/23/2003	COAL	25798	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	30977	3/24/2003	PHOSPHAT CHEMICAL, BULK	33889	E	L	204	LA	D	TPA	CFI
GAYLE EUSTACE	31014	3/26/2003	COAL	10955	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	31014	3/27/2003	COAL	20432	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	31014	3/28/2003	PHOSPHATE, ROCK, BULK	33523	E	L	4103	LA	D	TPA	AGRI
MARIE FLOOD	31060	3/31/2003	COAL	37949	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31093	4/2/2003	COAL	36277	I	U	4101	TPA	D	LA	TEBB

MARY TURNER	31099	4/4/2003	PHOSPHATE, ROCK, BULK	38815	E	L	4103	LA	D	TPA	AGRI
DIANA T	31106	4/4/2003	COAL	16865	I	U	4144	TPA	D	LA	TEGA
DIANA T	31106	4/5/2003	PHOSPHATE, ROCK, BULK	28056	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	31127	4/5/2003	COAL	31127	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	31127	4/7/2003	PHOSPHATE, ROCK, BULK	32240	E	U	4103	LA	D	TPA	AGRI
PEGGY PALMER	31167	4/10/2003	COAL	34566	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31230	4/13/2003	COAL	28411	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31230	4/14/2003	PHOSPHATE, ROCK, BULK	38938	E	L	4103	LA	D	TPA	AGRI
DIANA T	31239	4/14/2003	COAL	17061	I	U	4144	TPA	D	LA	TEGA
DIANA T	31239	4/15/2003	PHOSPHATE, ROCK, BULK	28783	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	31255	4/16/2003	COAL	31321	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	31255	4/17/2003	PHOSPHATE, ROCK, BULK	32766	E	U	4103	LA	D	TPA	AGRI
PEGGY PALMER	31264	4/17/2003	COAL	35600	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31264	4/18/2003	PHOSPHAT CHEMICAL, BULK	5975	E	L	4148	LA	D	TPA	EAT
MARY TURNER	31327	4/22/2003	COAL	28673	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31327	4/23/2003	PHOSPHATE, ROCK, BULK	38244	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	31334	4/22/2003	COAL	34990	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	31336	4/23/2003	COAL	22207	I	U	4144	TPA	D	LA	TEGA
DIANE LUDWIG	31336	4/24/2003	PHOSPHAT CHEMICAL, BULK	10514	E	L	4146	LA	D	TPA	ROCK
DIANA T	31346	4/24/2003	COAL	17054	I	U	4144	TPA	D	LA	TEGA
DIANA T	31346	4/25/2003	PHOSPHATE, ROCK, BULK	33039	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	31355	4/24/2003	COAL	34228	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	31371	4/25/2003	COAL	18942	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31416	4/30/2003	COAL	34699	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	31428	5/1/2003	COAL	19116	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	31430	5/1/2003	COAL	22125	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31439	5/2/2003	COAL	27995	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31439	5/3/2003	PHOSPHATE, ROCK, BULK	38867	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	31460	4/26/2003	COAL	30779	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	31460	4/27/2003	PHOSPHATE, ROCK, BULK	33039	E	L	4103	LA	D	TPA	AGRI
DIANA T	31469	5/4/2003	COAL	15545	I	U	4101	TPA	D	LA	TEBB
DIANA T	31469	5/5/2003	PHOSPHATE, ROCK, BULK	29267	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	31480	5/5/2003	COAL	34525	I	U	4101	TPA	D	LA	TEBB
DIANE LUDWIG	31487	5/6/2003	COAL	22175	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31534	5/11/2003	COAL	28330	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31534	5/12/2003	PHOSPHATE, ROCK, BULK	38089	E	L	4103	LA	D	TPA	AGRI
DIANA T	31564	5/13/2003	COAL	16013	I	U	4101	TPA	D	LA	TEBB
DIANA T	31564	5/14/2003	PHOSPHATE, ROCK, BULK	28943	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	31568	5/14/2003	COAL	21538	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31579	5/12/2003	COAL	35452	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31579	5/17/2003	PHOSPHAT CHEMICAL, BULK	34389	E	L	204	LA	D	TPA	CFI
BARBARA VAUGHT	31587	5/14/2003	COAL	18477	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	31637	5/17/2003	COAL	21549	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	31637	5/19/2003	PHOSPHAT CHEMICAL, BULK	18907	E	L	4146	LA	D	TPA	ROCK
MARY TURNER	31640	5/19/2003	COAL	27947	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31640	5/21/2003	PHOSPHATE, ROCK, BULK	39341	E	L	4103	LA	D	TPA	AGRI
DIANA T	31664	5/21/2003	COAL	16729	I	U	4144	TPA	D	LA	TEGA

DIANA T	31664	5/22/2003	PHOSPHATE, ROCK, BULK	25903	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	31674	5/23/2003	COAL	18786	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	31674	5/25/2003	PHOSPHAT CHEMICAL, BULK	13109	E	L	4132	LA	F	TPA	IMC
PEGGY PALMER	31699	5/26/2003	COAL	35034	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	31732	5/27/2003	COAL	22396	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	31732	5/29/2003	PHOSPHAT CHEMICAL, BULK	22480	E	L	204	LA	D	TPA	CFI
MARY TURNER	31742	5/30/2003	COAL	27960	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31742	5/31/2003	PHOSPHATE, ROCK, BULK	38987	E	L	4103	LA	D	TPA	AGRI
DIANA T	31769	6/1/2003	COAL	15175	I	U	4101	TPA	D	LA	TEBB
DIANA T	31769	6/2/2003	PHOSPHATE, ROCK, BULK	28137	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	31777	5/31/2003	COAL	34366	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31777	6/1/2003	PHOSPHAT CHEMICAL, BULK	34483	E	L	204	LA	D	TPA	CFI
PAT CANTRELL	31813	6/6/2003	COAL	32043	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	31825	6/8/2003	COAL	23795	I	U	4144	TPA	D	LA	TEGA
MARY TURNER	31838	6/9/2003	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	31838	6/9/2003	COAL	30236	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31838	6/10/2003	PHOSPHATE, ROCK, BULK	38209	E	L	4103	LA	D	TPA	AGRI
DIANA T	31850	6/10/2003	COAL	17129	I	U	4101	TPA	D	LA	TEBB
DIANA T	31850	6/11/2003	PHOSPHATE, ROCK, BULK	28199	E	L	4103	LA	D	4101	AGRI
PEGGY PALMER	31862	6/11/2003	COAL	32828	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	31886	6/13/2003	COAL	13648	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	31886	6/14/2003	SLAG	5111	I	U	219	TPA	D	LA	KT
DIANE LUDWIG	31896	6/14/2003	COAL	21927	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31930	6/18/2003	COAL	29313	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	31930	6/19/2003	PHOSPHATE, ROCK, BULK	37949	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	31937	6/19/2003	COAL	21927	I	U	4101	TPA	D	LA	TEBB
DIANA T	31939	6/19/2003	COAL	16532	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	31946	6/20/2003	COAL	18535	I	U	4101	TPA	D	LA	TEBB
DORIS GUENTHER	31969	6/14/2003	COAL	22094	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	31990	6/23/2003	COAL	33894	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	31990	6/24/2003	PHOSPHAT CHEMICAL, BULK	28884	E	L	4148	LA	F	TPA	EAT
DIANE LUDWIG	31992	6/24/2003	COAL	22287	I	U	4101	TPA	D	LA	TEBB
DIANA T	31996	6/25/2003	COAL	15923	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	32038	6/26/2003	COAL	19034	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	32041	6/27/2003	COAL	35507	I	U	4101	TPA	D	LA	TEBB
SHEILA McDEVITT	32046	6/28/2003	COAL	30693	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32052	6/28/2003	COAL	28871	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32052	6/29/2003	PHOSPHATE, ROCK, BULK	37949	E	L	4103	LA	D	TPA	AGRI
DIANE LUDWIG	32060	6/30/2003	COAL	8930	I	U	4144	TPA	D	LA	TEGA
DIANA T	32062	6/30/2003	COAL	16805	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	32111	7/4/2003	COAL	34394	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32111	7/5/2003	PHOSPHAT CHEMICAL, BULK	11999	E	L	4148	LA	D	TPA	EAT
PEGGY PALMER	32111	7/6/2003	PHOSPHAT CHEMICAL, BULK	2989	E	L	4110	LA	F	TPA	GARD
MARY TURNER	32115	7/6/2003	COAL	28243	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	32118	7/4/2003	COAL	33608	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	32118	7/6/2003	PHOSPHAT CHEMICAL, BULK	34070	E	L	204	LA	D	TPA	CFI
DIANA T	32126	7/6/2003	COAL	16458	I	U	4144	TPA	D	LA	TEGA

BARBARA VAUGHT	32155	7/10/2003	COAL	18733	I	U	4101	TPA	D	LA	TEBB
DIANA T	32164	7/11/2003	COAL	17114	I	U	4101	TPA	D	LA	TEBB
DIANA T	32164	7/11/2003	PHOSPHATE, ROCK, BULK	28209	E	U	4103	LA	D	TPA	AGRI
MARY TURNER	32180	7/13/2003	COAL	27113	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32240	7/18/2003	COAL	28376	I	U	4101	TPA	D	LA	TEBB
DIANA T	32243	7/19/2003	COAL	15590	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	32301	7/22/2003	COAL	35882	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32301	7/24/2003	PHOSPHAT CHEMICAL, BULK	33550	E	L	4148	LA	D	TPA	EAT
MARY TURNER	32306	7/23/2003	COAL	27278	I	U	4101	TPA	D	LA	TEBB
DIANA T	32317	7/25/2003	COAL	15714	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32335	7/28/2003	COAL	31069	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32351	7/29/2003	COAL	27764	I	U	4101	TPA	D	LA	TEBB
DIANA T	32381	7/30/2003	COAL	15991	I	U	4144	TPA	D	LA	TEGA
DIANA T	32381	8/8/2003	PHOSPHATE, ROCK, BULK	28365	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	32405	8/2/2003	COAL	10548	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32405	8/3/2003	COAL	19660	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	32405	8/5/2003	PHOSPHATE, ROCK, BULK	32367	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	32415	8/4/2003	PHOSPHAT CHEMICAL, BULK	35653	E	L	204	LA	D	TPA	CFI
MARY TURNER	32429	8/5/2003	COAL	27346	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32429	8/6/2003	PHOSPHATE, ROCK, BULK	38391	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	32454	8/8/2003	COAL	17453	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	32487	8/8/2003	COKE	32837	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32487	8/11/2003	PHOSPHAT CHEMICAL, BULK	34496	E	L	204	LA	D	TPA	CFI
GAYLE EUSTACE	32508	8/13/2003	COAL	31228	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32508	8/14/2003	PHOSPHATE, ROCK, BULK	31907	E	U	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	32513	8/15/2003	COAL	35011	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	32521	8/15/2003	COAL	13437	I	U	4144	TPA	D	LA	TEGA
BARBARA VAUGHT	32521	8/17/2003	SLAG	4939	I	U	23	TPA	D	LA	PS
DIANA T	32560	8/17/2003	COAL	16576	I	U	4144	TPA	D	LA	TEGA
DIANA T	32560	8/19/2003	PHOSPHATE, ROCK, BULK	28758	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	32562	8/18/2003	COAL	26932	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32562	8/19/2003	PHOSPHATE, ROCK, BULK	39271	E	U	4103	LA	D	TPA	AGRI
PAT CANTRELL	32602	8/21/2003	COAL	34896	I	U	4101	TPA	D	LA	TEBB
PAT CANTRELL	32602	8/22/2003	PHOSPHAT CHEMICAL, BULK	7929	E	L	4110	LA	D	TPA	GARD
GAYLE EUSTACE	32605	8/23/2003	COAL	31217	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32605	8/24/2003	PHOSPHATE, ROCK, BULK	33172	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	32623	8/22/2003	COAL	9315	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32623	8/23/2003	COAL	28763	I	U	4144	TPA	D	LA	TEGA
PEGGY PALMER	32623	8/25/2003	PHOSPHAT CHEMICAL, BULK	34502	E	L	204	LA	D	TPA	CFI
BARBARA VAUGHT	32625	8/23/2003	COAL	18653	I	U	4144	TPA	D	LA	TEGA
PAT CANTRELL	32672	8/31/2003	COAL	36079	I	U	4101	TPA	D	LA	TEBB
DIANA T	32684	8/28/2003	COAL	16395	I	U	4101	TPA	D	LA	TEBB
DIANA T	32684	8/29/2003	PHOSPHATE, ROCK, BULK	28256	E	L	4103	LA	D	TPA	AGRI
MARY TURNER	32689	8/27/2003	COAL	28997	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32689	8/28/2003	PHOSPHATE, ROCK, BULK	38035	E	L	4103	LA	D	TPA	AGRI
GAYLE EUSTACE	32703	9/2/2003	COAL	29841	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32703	9/3/2003	PHOSPHATE, ROCK, BULK	33495	E	L	4103	LA	D	TPA	AGRI

DIANA T	32740	9/7/2003	COAL	16043	I	U	4144	TPA	D	LA	TEGA
DIANA T	32740	9/8/2003	PHOSPHATE, ROCK, BULK	28426	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	32743	9/6/2003	COAL	34970		U	4101	TPA	D	LA	TEBB
PAT CANTRELL	32743	9/7/2003	PHOSPHAT CHEMICAL, BULK	34498	E	L	204	LA	D	TPA	CFI
MARY TURNER	32745	9/6/2003	COAL	27678	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32745	9/8/2003	PHOSPHATE, ROCK, BULK	37616	E	L	4103	LA	D	TPA	AGRI
BARBARA VAUGHT	32764	9/4/2003	GRAINS, NOS, BULK	9464	I	U	256	TPA	D	LA	CARG
BARBARA VAUGHT	32764	9/6/2003	COAL	8613	I	U	4101	TPA	D	LA	TEBB
BARBARA VAUGHT	32764	9/10/2003	PHOSPHAT CHEMICAL, BULK	17600	E	L	4146	LA	F	TPA	ROCK
GAYLE EUSTACE	32794	9/11/2003	COAL	14828	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32794	9/12/2003	COAL	16355	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	32794	9/13/2003	PHOSPHATE, ROCK, BULK	31853	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	32806	9/9/2003	COAL	34494	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32806	9/12/2003	PHOSPHAT CHEMICAL, BULK	6005	E	L	4148	LA	D	TPA	EAT
PEGGY PALMER	32806	9/13/2003	PHOSPHAT CHEMICAL, BULK	21012	E	L	4110	LA	D	TPA	GARD
DIANA T	32821	9/15/2003	COAL	15695	I	U	4144	TPA	D	LA	TEGA
DIANA T	32821	9/16/2003	PHOSPHATE, ROCK, BULK	28594	E	L	4103	LA	D	TPA	AGRI
DORIS GUENTHER	32830	9/16/2003	COAL	22013	I	U	4144	TPA	D	LA	TEGA
DORIS GUENTHER	32830	9/17/2003	PHOSPHAT CHEMICAL, BULK	22503	E	L	204	LA	D	TPA	CFI
MARY TURNER	32832	9/16/2003	COAL	27404	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32832	9/17/2003	PHOSPHATE, ROCK, BULK	38105	E	L	4103	LA	D	TPA	AGRI
SHEILA McDEVITT	32855	9/19/2003	COAL	36007	I	U	4101	TPA	D	LA	TEBB
JUDY LITRICO	32857	9/18/2003	COAL	29019	I	U	4101	TPA	D	LA	TEBB
JUDY LITRICO	32857	9/19/2003	PHOSPHAT CHEMICAL, BULK	28827	E	L	4146	LA	D	TPA	ROCK
GAYLE EUSTACE	32899	9/21/2003	COAL	10460	I	U	4101	TPA	D	LA	TEBB
GAYLE EUSTACE	32899	9/22/2003	COAL	19012	I	U	4144	TPA	D	LA	TEGA
GAYLE EUSTACE	32899	9/25/2003	PHOSPHATE, ROCK, BULK	32320	E	L	4103	LA	D	TPA	AGRI
DIANA T	32904	9/23/2003	COAL	15713	I	U	4144	TPA	D	LA	TEGA
DIANA T	32904	9/24/2003	PHOSPHATE, ROCK, BULK	28252	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	32906	9/23/2003	COAL	33474	I	U	4101	TPA	D	LA	TEBB
PEGGY PALMER	32906	9/25/2003	PHOSPHAT CHEMICAL, BULK	4509	E	L	4103	LA	D	TPA	AGRI
PEGGY PALMER	32906	9/26/2003	PHOSPHAT CHEMICAL, BULK	19501	E	L	4110	LA	D	TPA	GARD
MARY TURNER	32918	9/25/2003	SEAWATER, BULK	1063	I	U	271	TPA	D	LA	GARR
MARY TURNER	32918	9/26/2003	COAL	27936	I	U	4101	TPA	D	LA	TEBB
MARY TURNER	32918	9/27/2003	PHOSPHATE, ROCK, BULK	39459	E	L	4103	LA	D	TPA	AGRI
PAT CANTRELL	32932	9/26/2003	PHOSPHAT CHEMICAL, BULK	34448	E	L	204	LA	D	TPA	CFI

Tampa Electric Company Waterborne Coal Transportation

Calculation of Ocean Rate by Vessel
 Dibner Model with Backhaul and Preference Trade Premium Removed

	Vessel						
	Peggy Palmer	Gayle Eustace	Doris Guenther	Mary Turner	Diane Ludwig	Diana T	Barbara Vaught
Backhaul Ratio Based on Days (Trips) 1/	51.16%	88.24%	38.46%	92.42%	26.47%	96.83%	38.89%

Tons to Big Bend @ 33 feet ST - Actual Delivery	33,700	32,000	21,500	28,000	22,000	10,000	19,500
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Calculation of Time Charter

TC Cost Base	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Preference TC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Average TC (Dibner)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TC Used	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Big Bend Delivery Analysis

Time							
Voyage Time at Sea 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Big Bend Unload in Free Days	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Load Rate as Above	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Shifting Time at Big Bend	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Channel Maneuvering/Docking/Undocking	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Delay @ 15% of Voyage Time at Sea 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Time	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Voyage Rate Assessment

Total Time Charter Expense 3/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Fuel at Sea 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Tug Generating Fuel 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Barge Fuel 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Lube Oil 2/	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Tug Assist at Davant	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Tug Assist at Big Bend	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Misc. Port Expenses	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Cost Per Voyage	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Per Short Ton (Big Bend)	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
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1/ Percentage of round trips between LA and TPA that carried backhaul.
 Based on Port of Tampa data. See Exhibit (MJM-2), page 1.
 2/ Adjusted for backhaul. Dibner amount less 1/2 backhaul percentage.
 3/ Reflects Dibner calculated Time Charter rate without Preference Trade premium.

Tampa Electric Company Waterborne Coal Transportation

Calculation of Average Ocean Rate
Dibner Model with Backhaul and Preference Trade Premium Removed

Barge	Est Rate	Capacity (000 Tons)	Tons/Yr (000)	Cum Tons (000)	Cum. Cost (\$000)	Avg. Rate
Peggy Palmer	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Mary Turner	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Diane Ludwig	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Doris Guenther	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Gayle Eustace	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Diana T	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Barbara Vaught	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]	\$ [REDACTED]

Average Rate with No Preference Trade Premium and Backhaul Based on Days \$ [REDACTED]

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Tampa Electric Company
 Waterborne Coal Transportation

Adjustment of Dibner Average River Rate
 For Backhaul

	<u>Dibner</u> a	Average Ocean <u>Backhaul</u> b	<u>Dibner</u> <u>Adjusted</u> c
Patriot	[REDACTED]	69.34%	[REDACTED]
Powhatan Pt	[REDACTED]	69.34%	[REDACTED]
Southern IN	[REDACTED]	69.34%	[REDACTED]
Overland Camp Dock	[REDACTED]	69.34%	[REDACTED]
Shawneetown	[REDACTED]	69.34%	[REDACTED]
DeKoven	[REDACTED]	69.34%	[REDACTED]
Cook	[REDACTED]	69.34%	[REDACTED]
Cora	[REDACTED]	69.34%	[REDACTED]
Average	\$ [REDACTED]		\$ [REDACTED]

a = Dibner Report, page 41. See Exhibit__(MJM-3), page 4.

b = Average backhaul experienced by cross-Gulf vessels.

See Exhibit__(MJM-2), page 1.

c = a-(a*(b/2))

CONFIDENTIAL

ENTIRE DOCUMENT IS CONFIDENTIAL

21 West Church Street
Jacksonville, Florida 32202-3139

February 20, 2004



STATE OF FLORIDA
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street
Room 812
Tallahassee, FL 32399-1400
Attn: Mr. R. Earl Poucher
Senior Legislative Analyst

ELECTRIC

WATER

SEWER

Dear Mr. Poucher:

Per your request to JEA on February 11, 2004 to provide specific billing information in our possession pertaining to purchases of coal and/or petcoke from Gulf Coast sources that identify the cost of transport as a separate item for the period starting with shipments received after January 1, 2002 to current, attached please find copies of the following invoices that apply to your request:

<u>CUSTOMER</u>	<u>COMMODITY</u>	<u>INVOICE DATE</u>
Energy Coal s.p.a.	Petcoke	09 24 2002
“ “ “	“	02 02 2003
SSM PETCOKE LLC	“	07 29 2003
“ “ “	“	08 07 2003
“ “ “	“	08 20 2003
“ “ “	“	09 26 2003
“ “ “	“	10 17 2003
“ “ “	“	10 29 2003

For your information, JEA received seven (6 petcoke, 1 coal) additional shipments during the period requested, however, none of the invoicing covering these deliveries identified the transport as a separate line item.

RECEIVED

FEB 26 2004

Office of
Public Counsel

PAGE 2,

Also attached, please find the notarized affidavit requested covering the information provided to your office from JEA.

Respectfully submitted,



Michael J. Crosse
Contract Fuels Administrator

cc: J.T. Myers
Ellen Becker

attch.

energy

coal s.p.a.

Viale Brigata Bisagno, 2 - 16129 GENOVA Italy
 Tel. +39 010 5479.1 - Fax +39 010 5479.200 - Tlx 272526
 E-mail: info@energycoal.com

Cap. Soc. € 3.600.000 i.v.
 Cod. Fisc. e Partita IVA IT 03647280100
 C.C.I.A.A. GE 366577 - Registro delle Imprese di Genova n. 50511-1997

Docket 031033-EI
 Majoros Exhibits No. 4
 MJM-4 Page 3 of 11
 JEA Data

JEA - JEA Tower 11th floor
 21 West Church Street
 JACKSONVILLE, FL 32202-3139 USA

N. ORDINE/ORDER NR.	TIPO/TYPE	N. PAG.	N. FATTURA/INVOICE	DATA/DATE
	FATTURA	1	V1 200356	24/09/02
MODICE/CODE	COD. FISC. - P. IVA/FISCAL CODE	RIF. ORDINE/ORDER NR.		
2171		PURCHASE AGREEMENT DD. 3/09/02		
CONDIZIONI DI PAGAMENTO/PAYMENT TERMS		BANCA D'APPOGGIO/BANK		
15 CALENDAR DAYS FROM B/L				

CODICE ART./CODE	DESCRIZIONE/DESCRIPTION	U.M.	QUANTITÀ/QUANTITY	PREZZO UNIT./UNIT PRICE	IMPORTO/AMOUNT	C.
1012171	M/V SHEILA MCDEVITT - B/L 24/09/02 ST. 37.907.074 (MT 34.388.76) OF PETROLEUM COKE FROM PT. ARTHUR. TX - CIF JACKSONVILLE, FL FOB PRICE : USD 10,49/ST FREIGHT AND INSURANCE : USD 9,00/ST UNIT PRICE USD 19,49/ST ST 37.907.074 X USD 19,49/ST = UNRATEABLE VALUE AS PER ART. 7 COMMA 1 DPR. 633 DATED 26/10/72 AND SUBS. MODIF. STAMPS EURO 1.29 ON THE ORIGINAL PLEASE DISPOSE PAYMENT WITHIN OCTOBER 9TH, 2002 ON: COMIT NEW YORK SWIFT CODE : BCITUS33 for : BANCA INTESA BCI RETE CARIPLO GENOA BRANCH ACCOUNT NR. 161834 Swift Code : b c i t i t 3 3 4 7 5				USD 738.808,87	N



ONIBILE FISCALE/TAXABLE VALUE	IVA/VAT	IMPORTO IVA/VAT AMOUNT	USD	TOTALE DOCUMENTO/TOTAL AMOUNT 738.808,87
738.808,87	NON SOGG. ART 7			
IMPONIBILE/AMOUNT	TOT. IMPORTI IVA/VAT AMOUNT	BOLLO/STAMP		

*CL to pay
 jhr 10/10/02*

Valuta Fissa a Nostro Favore : 09/10/02

energy

coal s.p.a.

Viale Brigata Bisagno, 2 - 16129 GENOVA Italy
 tel. +39 010 5479.1 - Fax +39 010 5479.200 - Tlx 272526
 E-mail: info@energycoal.com
 Cap. Soc. € 3.600.000 i.v.
 Cod. Fisc. e Partita IVA IT 03647280100
 C.I.A.A. GE 366577 - Registro delle Imprese di Genova n. 50511-1997

Docket 031033-EI
 Majoros Exhibits No. 4
 MJM-4 Page 4 of 11
 JEA Data

JEA - JEA Tower 11th floor
 21 West Church Street
 JACKSONVILLE, FL 32202-3139 USA

N. ORDINE/ORDER NR.	TIPO/TYPE	N. PAG.	N. FATTURA/INVOICE	DATA/DATE
	FATTURA	1	V1 300084	28/02/03
CE/ CODE	COD. FISC. - P. IVA/FISCAL CODE	RIF. ORDINE/ORDER NR.		
2171				
DIZIONI DI PAGAMENTO/PAYMENT TERMS			BANCA D'APPOGGIO/BANK	
5 CALENDAR DAYS FROM B/L				

ART./CODE	DESCRIZIONE/DESCRIPTION	U.M.	QUANTITÀ/QUANTITY	PREZZO UNIT./UNIT PRICE	IMPORTO/AMOUNT	C. IV.
03042	M/V MARIE FLOOD - B/L 27/02/03 ST. 32.488.983 OF PETROLEUM COKE FROM PT. ARTHUR, TX - CIF JACKSONVILLE, FL FOB PRICE : USD 18,53/ST FREIGHT AND INSURANCE : USD 9,00/ST UNIT PRICE USD 27,53/ST ST 32.488.983 X USD 27,53/ST = UNRATEABLE VALUE AS PER ART. 7 COMMA 1 DPR. 633 DATED 26/10/72 AND SUBS. MODIF. STAMPS EURO 1.29 ON THE ORIGINAL PLEASE DISPOSE PAYMENT WITHIN MARCH 14TH, 2003 ON: AMERICAN EXPRESS BANK SWIFT CODE : aeibus33 for : MONTE DEI PASCHI DI SIENA - HEAD OFFICE IN GENOVA CAB 01400 - ABI 01030 - ACCOUNT N. 40997.50 Swift Code : pascitmmger				USD 894.421.70	NC



ONIBILE FISCALE/TAXABLE VALUE	IVA/VAT	IMPORTO IVA/VAT AMOUNT	USD	TOTALE DOCUMENTO/TOTAL AMOUNT
894.421.70	NON SOGG. ART 7			
IMPONIBILE/AMOUNT	TOT. IMPORTI IVA/VAT AMOUNT	BOLLO/STAMP		894.421.70

RECEIVED-JEA
ACCOUNTS PAYABLE



SSM PETCOKE LLC

10500 Little Patuxent Parkway
Suite 510
Columbia, MD 21044
Tel: 410-910-0640
Fax: 410-910-0630

Invoice No. 02 AUG - 8 AM 9: 22
4295
Invoice Date 08/06/03

Rec'd 8/11/03

Bill To:
Jacksonville Electric Authority
Accounts Payable
P.O. Box 4910
Jacksonville, FL 32201-4910
USA

Ship To:
Jacksonville Electric Authority
JEA Northside Marine Facility
Jacksonville, FL
USA

07/29/03	Sheila McD	CIF NSMF	Net 30 Days	
47824		6830222	JEA	
CHEVRON PASCAGOULA PETCOKE	NT	38288.020	7.300	279,502.55
OCEAN FREIGHT	NT	38288.020	9.000	344,592.18
SEAFUR ADJUSTMENT \$1.40 x (6.50 - 5.97) = \$0.742/NT	NT	38288.020	0.742	28,409.71
BTU ADJUSTMENT \$7.30 x (14,361 - 14,000) / 14,000 = \$0.19/NT	NT	38288.020	0.190	-7,274.72 7,274.72
Vessel: M/V Sheila McDevitt B/L Date: July 29, 2003 Estimated Weight: 38,288.02 NT Moisture: 4.88% Sulfur AR: 5.97% BTU AR: 14,361 BTU: 36				
Please remit payment via telegraphic transfer to: TRUNTRUST BANK, ATLANTA, GA, U.S.A. Swift Code: SNTRUS3A ABA Routing Number: 061000104 Account Name: SSM Petcoke LLC Account Number: 209188707				
			Non Taxable Subtotal	659,779.16
			Taxable Subtotal	0.00
			Tax	0.00
			Total Invoice - USD	659,779.16

Jessica Killingsworth
OK-7345
8/8



Bill To:
 Jacksonville Electric Authority
 Accounts Payable
 P.O. Box 4910
 Jacksonville, FL 32201-4910
 USA

Ship To:
 Jacksonville Electric Authority
 JEA Northside Marine Facility
 Jacksonville, FL
 USA

Invoice No. 1437
Invoice Date 08/25/03

B/L Date	Ship Via	Shipping Terms	Payment Terms	
08/07/03	Pat Cantrell	CIF NSMF	Net 30 Days	
Customer Purchase Order Number		SSM order Number	Customer	Due Date
47824		6830222	JEA	
Item Description	Unit of Measure	Quantity Shipped	Unit Price	Extended Price
EVIRON PASCAGOULA PETCOKE	NT	32,998.060	7.300	240,885.84
OCEAN FREIGHT	NT	33,670.820	9.000	303,037.38
TU ADJUSTMENT 7.30 x (14,164 - 14,000) / 14,000 = \$0.09/NT	NT	32,998.060	0.085	2,804.84
SULFUR ADJUSTMENT 1.40 x (6.50 - 5.88) = \$0.87/NT	NT	32,998.060	0.868	28,642.32
			Nontaxable Subtotal	575,370.38
			Taxable Subtotal	0.00
			Tax	0.00
			Total Invoice - USD	575,370.38

via: Barge Pat Cantrell
 Bill Date: August 7, 2003
 Bill Weight: 33,671.164 NT
 Moisture: 6.12%
 Sulfur AR: 5.88%
 T AR: 14,164
 Gr: 36

WIRE TRANSFER INSTRUCTIONS:

Bank: SUNTRUST BANK, ATLANTA, GEORGIA, U.S.A.
 SWIFT Code: SNTRUS3A
 Bank Account Number: 061000104
 Account Name: SSM PETCOKE LLC
 Account Number: 209188707

SSM Petcoke LLC
 10500 Little
 Patuxent Parkway
 Suite #510
 Columbia, MD 21044
 TEL 410.910.0640
 FAX 410.910.0630

Received 8/26/03
Receipt # 201913



Sep. 8. 2003 3:34PM SS PLUMBIA MD

1701 11

From: Mark Jones

Bill To:
 Jacksonville Electric Authority
 Accounts Payable
 P.O. Box 4910
 Jacksonville, FL 32201-4910
 USA

Ship To:
 Jacksonville Electric Authority
 JEA Northside Marine Facility
 Jacksonville, FL
 USA

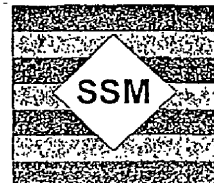
Invoice No. 1447
Invoice Date 08/26/03

B/L Date:	Ship Via:	Shipping Terms:	Payment Terms:	
08/20/03	Sheila McD 2		Net 30 Days	
Customer Purchase Order Number		SSM order Number	Customer Due Date	
		6830222	JEA	
Item Description	Unit of Measure	Quantity Shipped	Unit Price	Extended Price
CHEVRON PASCAGOULA PETCOKE	NI	38,551.310	7.300	281,424.56
CEAN FREIGHT	NT	38,551.310	9.000	346,961.79
BTU ADJUSTMENT 7.30 x (14,252 - 14,000) / 14,000 = \$0.131/NT	NT	38,551.310	0.131	5,050.22
SULFUR ADJUSTMENT 1.40 x (6.50 - 5.88) = \$0.868/NT	NT	38,551.310	0.868	33,462.54
			Nontaxable Subtotal	666,899.11
			Taxable Subtotal	0.00
			Tax	0.00
			Total Invoice - USD	666,899.11

Via: M/V, Sheila McDevitt (V2)
 B/L Date: August 20, 2003
 B/L Weight: 38,551.49 Net Tons
 Moisture: 5.43%
 Sulfur AR: 5.88%
 BTU AR: 14,252
 HGI: 34

WIRE TRANSFER INSTRUCTIONS:
 Bank: SUNTRUST BANK, ATLANTA, GEORGIA, U.S.A.
 Swift Code: SNTRUS3A
 ABA Routing Number: 061000104
 Account Name: SSM PETCOKE LLC
 Account Number: 209188707

Receipt # 202463



Bill To:
 Jacksonville Electric Authority
 Att Mike Cross, Jennifer Horn
 21 West Church Street
 Jacksonville, FL 32202-3139
 USA

Ship To:
 Jacksonville Electric Authority
 JEA Northside Marine Facility
 Jacksonville, FL
 USA

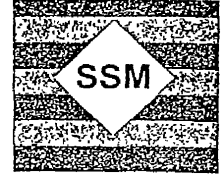
Invoice No. 1518
Invoice Date 09/30/03

B/L Date	Ship Via	Shipping Terms	Payment Terms	
9/26/03	Sheila McD		Net 30 Days	
Customer Purchase Order Number		SSM order Number	Customer	Due Date
		6830222	JEA	
Item Description	Unit of Measure	Quantity Shipped	Unit Price	Extended Price
CHEVRON PASCAGOULA PETCOKE	MT	38,946.840	7.300	284,311.93
SEAN FREIGHT	MT	38,946.840	9.000	350,521.56
NET WEIGHT ADJUSTMENT $30 \times (14,129 - 14,000) / 14,000 = \$0.067/NT$	MT	38,946.840	0.067	2,609.44
SULFUR ADJUSTMENT $1.40 \times (6.50 - 6.07) = \$0.602/NT$	MT	38,946.840	0.602	23,446.00
			Nontaxable Subtotal	660,888.93
			Taxable Subtotal	0.00
			Tax	0.00
			Total Invoice - USD	660,888.93

WIRE TRANSFER INSTRUCTIONS:
 Bank: SUNTRUST BANK, ATLANTA, GEORGIA, U.S.A.
 Swift Code: SNTRUS3A
 Bank Routing Number: 061000104
 Account Name: SSM PETCOKE LLC
 Account Number: 209188707

SSM Petcoke LLC
 10500 Little
 Patuxent Parkway
 Suite #510
 Columbia, MD 21044
 TEL 410.910.0640
 FAX 410.910.0630

*Rec'd FMS 10/13/03
 Receipt # 206017*



Ship To:
 Jacksonville Electric Authority
 Attn: Mike Cross, Jennifer Horn
 111 West Church Street
 Jacksonville, FL 32202-3139
 SA

Ship To:
 Jacksonville Electric Authority
 JEA Northside Marine Facility
 Jacksonville, FL
 USA

Invoice No. 1547
Invoice Date 10/22/03

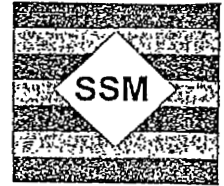
B/L Date	Ship Via	Shipping Terms	Payment Terms	
10/17/03	Sheila McD		Net 30 Days	
Customer Purchase Order Number		SSM order Number	Customer	Due Date
		6830222	JEA	
Item Description	Unit of Measure	Quantity Shipped	Unit Price	Extended Price
EVIRON PASCAGOULA PETCOKE	NT	39,009.960	7.300	284,772.71
OCEAN FREIGHT	NT	39,009.960	9.000	351,089.64
STU ADJUSTMENT $7.30 \times (14,077 - 14,000) / 14,000 = \$0.040/NT$	NT	39,009.960	0.040	1,560.40
STU ADJUSTMENT $10 \times (6.50 - 5.96) = \0.756	NT	39,009.960	0.756	29,491.53
			Nontaxable Subtotal	666,914.28
			Taxable Subtotal	0.00
			Tax	0.00
			Total Invoice - USD	666,914.28

Vessel: M/V Sheila McDevitt
 Date: October 17, 2003
 Weight: 39,009.96 Net Tons
 Moisture: 6.75%
 Sulfur AR: 5.96%
 Vanadium AR: 14,077
 CFI: 36

WIRE TRANSFER INSTRUCTIONS:
 Bank: SUNTRUST BANK, ATLANTA, GEORGIA, U.S.A.
 Swift Code: SNTRUS3A
 ABA Routing Number: 061000104
 Account Name: SSM PETCOKE LLC
 Account Number: 209188707

SSM Petcoke LLC
 10500 Little
 Patuxent Parkway
 Suite #510
 Columbia, MD 21044
 TEL 410.910.0640
 FAX 410.910.0630

MS Rec'd 11/4/03 Receipt #...



Bill To:
 Jacksonville Electric Authority
 Attn: Mike Cross, Jennifer Horn
 21 West Church Street
 Jacksonville, FL 32202-3139
 USA

Ship To:
 Jacksonville Electric Authority
 JEA Northside Marine Facility
 Jacksonville, FL
 USA

Invoice No. 1575
Invoice Date 10/31/03

B/L Date	Ship Via	Shipping Terms	Payment Terms	
10/29/03	Sheila McD		Net 30 Days	
Customer Purchase Order Number		SSM order Number	Customer	Due Date
		6830222	JEA	
Item Description	Unit of Measure	Quantity Shipped	Unit Price	Extended Price
EVRON PASCAGOULA PETCOKE	NT	34,742.100	7.300	253,617.33
OCEAN FREIGHT	NT	34,742.100	9.000	312,678.90
BTU ADJUSTMENT	NT	34,742.100	0.030	1,042.26
BTU $30 \times (14,058 - 14,000) / 14,000 = \$0.030/\text{NT}$				
SULFUR ADJUSTMENT	NT	34,742.100	0.616	21,401.13
Sulfur $40 \times (6.50 - 6.06) = \$0.616/\text{NT}$				
Nontaxable Subtotal Taxable Subtotal Tax Total Invoice - USD				588,739.62 0.00 0.00 588,739.62

WIRE TRANSFER INSTRUCTIONS:
 Bank: SUNTRUST BANK, ATLANTA, GEORGIA, U.S.A.
 Swift Code: SNTRUS3A
 ABA Routing Number: 061000104
 Account Name: SSM PETCOKE LLC
 Account Number: 209188707

SSM Petcoke LLC
 10500 Little
 Patuxent Parkway
 Suite #510
 Columbia, MD 21044
 TEL 410.910.0640
 FAX 410.910.0630

Rec'd FMS 11/10/03
Receipt # 206965

AFFIDAVIT

STATE OF Florida

COUNTY OF Duval

BEFORE ME, the undersigned authority, personally appeared Michael J. Crosse, who deposed and stated that he/she provided the billing invoices for coal/petcoke purchases and coal/petcoke transport received by Jacksonville Electric Authority since January 1, 2002 to date, and are true and correct to the best of his/her information and belief.

DATED at 21 W. Church St. Jacksonville, FL, 20th this day of February, 2004. Michael J. Crosse
(personally known)

Sworn to and subscribed before me this 20th day of February, 2004.

Beverly A. Poole
NOTARY PUBLIC



State of Florida at Large

My Commission Expires: 3-15-05

Tampa Electric Company
Comparison of Rates

		TECO					JEA	SNAVELY KING	
		<u>Current</u>	<u>Dibner</u>	<u>CSXT Bid</u>	<u>ACBL Bid</u>	<u>IMT Bid</u>	<u>Dibner Adjusted</u>	<u>JEA Rates</u>	<u>SK</u>
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	River	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]
2.	Terminal	[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]		[REDACTED]
3.	Ocean	[REDACTED]	[REDACTED]				[REDACTED]		[REDACTED]
4.	Total	[REDACTED]	[REDACTED]	14 [REDACTED]			[REDACTED]		[REDACTED]
5.	Pot coke from East TX	[REDACTED]	[REDACTED]					9.00	

Source by Column

- Col. (1), Lines 1-3 - Dibner Report, page 68 (this reflects prior contract). See Exhibit (MJM-5), page 2.
- Col. (1), Line 5 - OPC's 1st Request for Production of Documents, Question 8, bates page 930. See Exhibit (MJM-5), page 3.
- Col. (2), Lines 1-3 - Dibner Report, page 68 (rates proposed to TECO Transport, not adjusted for error found later). See Exhibit (MJM-5), page 2.
- Col. (2), Line 5 - Dibner report, page 68. See Exhibit (MJM-5), page 4.
- Col. (3), Line 4 - McNulty October 23, 2003 testimony, conservative estimate vs. liberal estimate. See Exhibit (MJM-5), page 5 for calculation.
- Col. (4), Line 1 - Exhibit (MJM-5), page 6.
- Col. (5), Line 2 - Dibner report, page 50. See Exhibit (MJM-5), page 8.
- Col. (6), Lines 1 & 3 - Dibner ocean adjusted for backhaul and removal of preference premium. River adjusted for backhaul. See Exhibit (MJM-3).
- Col. (7), Line 5 - Exhibit (MJM-4).
- Col. (8), Lines 1 & 3 - Exhibit (MJM-3).
- Col. (8), Line 2 - Dibner Report, page 68 (this reflects prior contract). See Exhibit (MJM-5), page 2.

ENTIRE DOCUMENT IS CONFIDENTIAL

ENTIRE DOCUMENT IS CONFIDENTIAL

ENTIRE DOCUMENT IS CONFIDENTIAL

Tampa Electric Company

Calculation of Maximum Volume Discount
Per CSXT Bid

1. Average Rail Rate	\$	[REDACTED]
2. Maximum Tons		[REDACTED]
3. Total Maximum Charge (L. 1 * L. 2)		[REDACTED]
4. Discount	\$	[REDACTED]
5. Discounted Tons		[REDACTED]
6. Maximum Discount (L. 4 * L. 5)	\$	[REDACTED]
7... Total Discounted Charge (L. 3 - L. 6)	\$	[REDACTED]
8. Average Discounted Rate (L. 7 / L. 2)	\$	[REDACTED]

Calculation of Average ACBL Bid

	<u>Dibner 1/</u>	<u>ACBL 2/</u>
Patriot	[REDACTED]	[REDACTED]
Powhatan Pt	[REDACTED]	[REDACTED]
Southern IN	[REDACTED]	[REDACTED]
Overland Camp Dock	[REDACTED]	[REDACTED]
Shawncetown	[REDACTED]	[REDACTED]
DeKoven	[REDACTED]	[REDACTED]
Cook	[REDACTED]	[REDACTED]
Cora	[REDACTED]	[REDACTED]
Average	\$ [REDACTED]	\$ [REDACTED]

1/ Dibner report, page 41. See Exhibit ___ (MJM-3), page 4.

2/ Dates page 927 from OPC's 1st Request for POD, Q&A. See Exhibit ___ (MJM-5), page 7

ENTIRE DOCUMENT IS CONFIDENTIAL

ENTIRE DOCUMENT IS CONFIDENTIAL

CERTIFICATE OF SERVICE

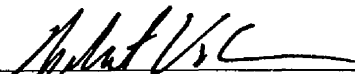
I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibits of Michael J. Majoros, Jr. has been furnished by (*) hand delivery, (**) electronic mail or U.S. Mail this 29th day of March 2004, to the following:

(*) Wm. Cochran Keating IV
Florida Public Service Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

(*) Lee L. Willis
James D. Beasley
Ausley & McMullen
227 S. Calhoun Street
Tallahassee, Florida 32302

(**) Mike Twomey
Post Office Box 5256
Tallahassee, Florida 32314-5256

(*) R. Sheffel Wright
Landers & Parsons
301 West College Avenue
Tallahassee, Florida 32301


Harold McLean
Public Counsel
Robert D. Vandiver
Associate Public Counsel

Office of Public Counsel
c/o the Florida Legislature
111 W. Madison Street
Room 812
Tallahassee, Florida 32399-1400
(850) 488-9330

Attorneys for Florida's Citizens

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Tampa, Florida 33602

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Timothy J. Perry
McWhirter, Reeves, McGlothlin
Davidson, Kaufman, & Arnold, P.A.
117 South Gadsden Street
Tallahassee, Florida 32301
(850) 222-2525

Attorneys for the Florida Industrial
Power Users Group