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April 30, 2004

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Ms. Blanca S. Bayo, Director
Division of Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Review of Tampa Electric Company's waterborne transportation contract with
TECO Transport and associated benchmark; FPSC Docket No. 031033-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa
Electric Company's Objections to Portions of Staff's Second Request for Admissions to Tampa
Electric Company (Nos. 3-20).

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this
letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

CMP _____

COM _____

CTR _____ JDB/pp

ECR _____ Enclosure

GCL _____ cc: All Parties of Record (w/enc.)

OPC _____

MMS _____


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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Tampa Electric Company's)
Waterborne transportation contract with) DOCKET NO. 031033-EI
TECO Transport and associated benchmark.) FILED: April 30, 2004
_____)

**TAMPA ELECTRIC COMPANY'S OBJECTIONS TO PORTIONS
OF STAFF'S SECOND REQUEST FOR ADMISSIONS
TO TAMPA ELECTRIC COMPANY (NOS. 3-20)**

Tampa Electric Company ("Tampa Electric" or "the company") files these its objections to Staff's Requests for Admissions Nos. 5-13 and 15-17 of Staff's Second Request for Admissions to Tampa Electric Company (Nos. 3-20) and, as grounds therefor, says:

1. Tampa Electric objects to Staff's Request for Admission No. 5, which reads as follows:

5. Table 3 on page 29 of the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation, correctly states Tampa Electric's coal commitments for 2004.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek

admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

2. Tampa Electric objects to Staff's Request for Admission No. 6, which reads as follows:

6. Tables 4 and 5 on page 32 of the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation, correctly states the cost difference between transporting coal from Solar Source's Indiana mine to Big Bend by water and rail.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

3. Tampa Electric objects to Staff's Request for Admission No. 7, which reads as follows:

7. The cost that Tampa Electric would incur to transport coal by water from Webster County, Kentucky is correctly stated in Exhibit RLS-4 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a

statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

4. Tampa Electric objects to Staff's Request for Admission No. 8, which reads as follows:

8. The cost that Tampa Electric would incur to transport Pitt 8 coal by water is correctly stated in Exhibit RSL-4 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

5. Tampa Electric objects to Staff's Request for Admission No. 9, which reads as follows:

9. The cost that Tampa Electric would incur to transport coal by water from Union County, Kentucky is correctly stated in Exhibit RLS-6a to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

6. Tampa Electric objects to Staff's Request for Admission No. 10, which reads as follows:

10. The cost that Tampa Electric would incur to transport Powhatan 6 coal by water is correctly stated in Exhibit RLS-6b to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an

intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

7. Tampa Electric objects to Staff's Request for Admission No. 11, which states as follows:

11. The cost that Tampa Electric would incur to transport coal from the Sommerville mine by water is correctly stated in Exhibit RLS-6c to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

8. Tampa Electric objects to Staff's Request for Admission No. 12, which reads as follows:

12. The estimated additional costs (in percent) of BTU loss due to oxidation, moisture, and extra handling from water route movement is correctly stated in paragraph (1) of Exhibit 7 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation .

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

9. Tampa Electric objects to Staff's Request for Admission No. 13, which reads as follows:

13. The transit time from river terminal to Big Bend by water barge is correctly stated in paragraph (2) of Exhibit 7 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance

Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

10. Tampa Electric objects to Staff's Request for Admission No. 15, which reads as follows:

15. The appropriate interest rate to calculate Tampa Electric's additional working capital as shown in paragraph (2) of Exhibit 7 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation, is Tampa Electric's mid-point weighted average cost of capital.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

11. Tampa Electric objects to Staff's Request for Admission No. 16, which reads as follows:

16. The estimated additional cost per ton due to evaporating moisture at the boiler is correctly stated in paragraph (4) of Exhibit 7 to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

12. Tampa Electric objects to Staff's Request for Admission No. 17, which reads as follows:

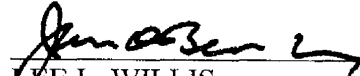
17. The cost that Tampa Electric would incur to transport Powhatan coal by water is correctly stated in Exhibit RLS-9b to the March 30, 2004, direct testimony of Robert L. Sansom, Ph.D., witness on behalf of CSX Transportation.

Tampa Electric objects to this request for admission in that it is not a valid request under Rule 1.370(a), Florida Rules of Civil Procedure. Rather than asking for the admission of the truth of a statement of opinion or fact or the application of law to fact, this request asks Tampa Electric to admit the truth of self-serving, irrational and unsupported conclusions of a consultant hired by an intervenor in this proceeding. A request for admission of a conclusion is objectionable on its face and does not legally call for a response under the rules. Old Equity Life Insurance Company v. Suggs, 263 So.2d 280 (1972). Requests for admissions are properly objectionable when they seek admissions as to disputed facts lying at the heart of the case or where they seek

admissions as to conclusions of law. City of Miami v. Bell, 253 So.2d, 742 (Fla. 3rd DCA 1971).

DATED this 30th day of April 2004.

Respectfully submitted,



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(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Objections to Staff's Second Request for Admissions, filed on behalf of Tampa Electric Company, has been furnished by U.S. Mail or hand delivery (*) on this 30th day of April 2004 to the following:

Mr. Wm. Cochran Keating, IV*
Senior Attorney
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0863

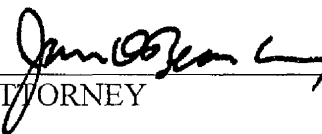
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