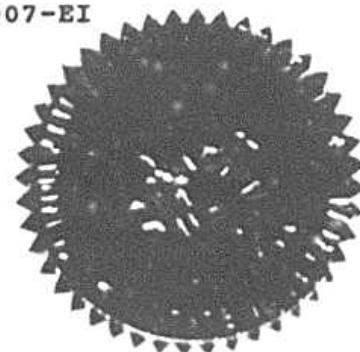


BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

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In the Matter of :
Environmental Cost :
recovery clause. :

DOCKET NO. 970007-EI



PROCEEDINGS: HEARING

BEFORE: CHAIRMAN JULIA L. JOHNSON
COMMISSIONER TERRY DEASON
COMMISSIONER DIANE K. KIESLING

DATE: Wednesday, February 19, 1997

TIME: Commenced at 9:30 a.m.

PLACE: Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY: JOY KELLY, CSR, RPR
Chief, Bureau of Reporting

DOCUMENT NUMBER DATE
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FPSC-RECORDS/REPORTING

1 **APPEARANCES:**

2 **JAMES D. BEASLEY**, Ausley & McMullen, Post
3 Office Box 391, Tallahassee, Florida 32302, appearing
4 on behalf of **Tampa Electric Company**.

5 **VICKI GORDON KAUFMAN**, McWhirter, Reeves,
6 McGlothlin, Davidson, Rief and Bakas, 117 South
7 Gadsden Street, Tallahassee, Florida 32301, appearing
8 on behalf of **Florida Industrial Power Users Group**.

9 **JOHN ROGER HOWE**, Deputy Public Counsel,
10 Office of Public Counsel, c/o The Florida Legislature,
11 111 West Madison Street, Room 812, Tallahassee,
12 Florida 32399-1400, appearing on behalf of the
13 **Citizens of the State of Florida**.

14 **VICKI JOHNSON**, Florida Public Service
15 Commission, Division of Legal Services, 2540 Shumard
16 Oak Boulevard, Tallahassee, Florida 32399-0870,
17 appearing on behalf of the **Commission Staff**.

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I N D E X

MISCELLANEOUS

ITEM	PAGE NO.
CERTIFICATE OF REPORTER	26

WITNESSES

NAME	PAGE NO.
JEFFREY S. CHRONISTER	
Prefiled Direct Testimony Inserted Into the Record by Stipulation	9
KAREN A. BRANICK	
Prefiled Direct Testimony Inserted Into the Record by Stipulation	14

EXHIBITS

NUMBER	ID.	ADMTD.
1 (Chronister) JSC-1	8	8
2 (Branick) KAB-1	8	8

P
1 P R O C E E D I N G S

2 CHAIRMAN JOHNSON: I'm going to call the
3 hearing to order. Could you please read the notice?

4 MR. KEATING: Pursuant to notice issued
5 January 13, 1997, this time and place has been set for
6 hearing in Dockets No. 970001-EI, fuel and purchased
7 power cost recovery clause and generating performance
8 incentive factor; 970002-EG, conservation cost
9 recovery clause; 977003-GU, purchased gas adjustment
10 and 970007-EI, environmental cost recovery clause.

11 CHAIRMAN JOHNSON: Take appearances.

12 MR. BEASLEY: James D. Beasley with the law
13 firm of Ausley & McMullen, Post Office Box 391,
14 Tallahassee, Florida 32302, representing Tampa
15 Electric Company in the 970001, 2 and 7 dockets.

16 MR. MCGEE: James McGee, P. O. Box 14042,
17 St. Petersburg 33733, on behalf of Florida Power in
18 the 01 and 02 dockets.

19 MR. HOWE: I'm Roger Howe with the Office of
20 Public Counsel. With me is the Public Counsel,
21 Mr. Jack Shreve, representing the Citizens of the
22 State of Florida, in the 01, 03, 07 dockets.

23 MS. KAUFMAN: Vicki Gordon Kaufman,
24 McWhirter, Reeves, McGlothlin, Davidson, Rief and
25 Bakas, 117 South Gadsden, Tallahassee 32301. I'm

1 appearing on behalf of the Florida Industrial Power
2 Users Group in 01, 02 and 07 dockets.

3 MS. JOHNSON: Vicki Johnson, appearing for
4 the Commission Staff 01 and 07 dockets.

5 MR. KEATING: Cochran Keating appearing on
6 behalf of Commission Staff in the 03 docket.

7 MS. WAGNER: Lorna Wagner appearing on
8 behalf of Commission Staff in the 02 docket.

9 CHAIRMAN JOHNSON: Are there any preliminary
10 matters? Have we established an order that we will
11 process the different dockets?

12 MR. KEATING: Yes. We'd like to start with
13 the 02, and then move on to the 03, 07 and then the 01
14 docket.

15 CHAIRMAN JOHNSON: Very well.

16 * * * * *

17 MS. JOHNSON: In the 07 docket in the
18 Prehearing Order indicated that there were still two
19 outstanding issues at the time that the Prehearing
20 Order was issued, those issues being 9B and Issue 4.

21 The parties have now stipulated to Issue 9B,
22 and Issue 4 would be a fallout. I think that you have
23 a copy of the proposed stipulation before you. If
24 not, we can hand out copies of that.

25 CHAIRMAN JOHNSON: I don't think -- I don't

1 have a copy. (Hands document to Commissioner.)

2 MS. JOHNSON: Issue 9B involved Tampa
3 Electric Company's request to recover the cost of an
4 ignition oil tank upgrade at their Gannon station.
5 The Company has now withdrawn that request. As a
6 result of withdrawing the request and as a part of the
7 stipulation the Company has agreed to refile its
8 schedules.

9 With respect to Issue 4, which is the
10 appropriate amount of the projected environmental
11 cost, that is a fallout calculation which is impacted
12 by the stipulation on Issue 9B. We don't have the
13 numbers unless TECO has those numbers.

14 MR. BEASLEY: We don't, but they'll be in
15 the revised schedules that we submit.

16 MS. JOHNSON: So with those two
17 stipulations, all of the issues in the 07 docket have
18 now be stipulated.

19 CHAIRMAN JOHNSON: Okay.

20 MR. BEASLEY: And I would add,
21 Commissioners, that that doesn't affect the factor for
22 Tampa Electric Company; the fact that the stipulated
23 fallout issue will be submitted later doesn't affect
24 the factor.

25 CHAIRMAN JOHNSON: Very well.

1 **COMMISSIONER DEASON:** I need some
2 clarification on that. It was included in your
3 request so it was factored into the number which was
4 stated as your position. Now you're withdrawing that
5 and you're saying it does not affect the calculation.

6 **MR. BEASLEY:** Yes, sir, it's a de minimus
7 amount which will not affect the actual cost recovery
8 factor but will be supplied in the revised schedules
9 that we submit.

10 **COMMISSIONER DEASON:** So the recovery factor
11 itself will not change.

12 **MR. BEASLEY:** That's correct.

13 **COMMISSIONER DEASON:** But to the effect
14 there's any ongoing effect, it will be caught up in
15 true-ups.

16 **MR. BEASLEY:** That's correct.

17 **MS. JOHNSON:** With that Staff would move the
18 testimony of the two witnesses which are shown on
19 Page 4 into the record.

20 **CHAIRMAN JOHNSON:** Those being?

21 **MS. JOHNSON:** Those witnesses are Jeffrey S.
22 Chronister, and Karen Branick.

23 **CHAIRMAN JOHNSON:** They will be so inserted.

24 **MS. JOHNSON:** Staff would also request that
25 the exhibits for those two witnesses which are shown

1 on Page 8 of the prehearing order be marked for
2 identification.

3 CHAIRMAN JOHNSON: Okay.

4 MS. JOHNSON: Exhibit JSC-1 would be Exhibit
5 1. KAB-1 would be Exhibit 2. However, I'll point out
6 that that exhibit, KAB-1 is the exhibit that will have
7 to be refiled by the Company, so that when that exhibit
8 is refiled, the correct exhibit should be reflected in
9 the record.

10 CHAIRMAN JOHNSON: But at this point in time
11 we go ahead and admit this particular exhibit?

12 MR. BEASLEY: We would so move and we will
13 submit it.

14 CHAIRMAN JOHNSON: Okay. They've been
15 marked as stated.

16 MS. JOHNSON: Yes. Staff would then request
17 that those exhibits be moved into the record.

18 CHAIRMAN JOHNSON: They will be moved into
19 the record.

20 (Exhibits 1 and 2 marked for identification
21 and received in evidence.)

22

23

24

25

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 JEFFREY S. CHRONISTER

5

6 Q. Please state your name, address, occupation, and employer.

7

8 A. My name is Jeffrey S. Chronister. My business address is
9 702 North Franklin Street, Tampa, Florida 33602. My title
10 is Manager Financial Reporting in the General Accounting
11 Department of Tampa Electric Company ("Tampa Electric" or
12 "the company").

13

14 Q. Have you previously testified in this docket?

15

16 A. Yes, I have.

17

18 Q. What is the purpose of your testimony?

19

20 A. The purpose of my testimony is to present for Commission
21 review and approval the Environmental Compliance Costs
22 associated with our Environmental Compliance activities for
23 the period June 1996 through September 1996.

24

25 Q. Have you prepared or caused to be prepared under your

1 direction, supervision or control an exhibit in this
2 processing?

3
4 **A.** Yes, I have (identified as Exhibit JSC-1). It consists of
5 eight forms. Form 42-1A reflects the final true-up to be
6 carried forward to the April 1997 - September 1997 period,
7 Form 42-2A consists of the final true-up calculation for
8 the period, Form 42-3A consists of the calculation of the
9 Interest Provision for the period, Form 42-4A reflects the
10 calculation of variances between actual and projected costs
11 for O & M Activities, Form 42-5A presents a summary of
12 actual monthly costs for the period for O & M Activities,
13 Form 42-6A reflects the calculation of variances between
14 actual and projected costs for Capital Investment Projects,
15 Form 42-7A presents a summary of actual monthly costs for
16 the period for Capital Investment Projects and Form 42-8A
17 consists of the calculation of depreciation expense and
18 return on capital investment.

19
20 **Q.** What is the source of the data which you will present by
21 way of testimony or exhibits in this proceeding?

22
23 **A.** Unless otherwise indicated, the actual data is taken from
24 the books and records of Tampa Electric Company. The books
25 and records are kept in the regular course of our business

1 in accordance with generally accepted accounting principles
2 and practices, and provisions of the Uniform System of
3 Accounts as prescribed by this Commission.

4
5 **Q.** What is the actual true-up amount which Tampa Electric is
6 requesting for the four-month period June 1996 through
7 September 1996?

8
9 **A.** Tampa Electric has calculated and is requesting approval of
10 an underrecovery of \$1,193,181 as the actual true-up amount
11 for the four-month period.

12
13 **Q.** What is the adjusted net true-up amount which Tampa
14 Electric is requesting for the June 1996 through September
15 1996 period which is to be carried over and refunded in the
16 next projection period?

17
18 **A.** Tampa Electric has calculated and is requesting approval of
19 an underrecovery of \$33,295 as the adjusted net true-up
20 amount for the four-month period. This adjusted net true-
21 up amount is the difference between the actual
22 underrecovery of \$1,193,181 for the period June 1996
23 through September 1996 and the estimated/actual true-up for
24 the same period of an underrecovery of \$1,159,886, approved
25 in FPSC Order No. PSC-96-1048-FOF-EI. This is shown on

- 1 Form 42-1A.
2
- 3 Q. Is this true-up calculation consistent with the true-up
4 methodology used for other cost recovery clauses?
5
- 6 A. Yes, it is. The calculation of the true-up amount follows
7 the procedures established by this Commission as set forth
8 on Commission Schedule A-2 "Calculation of True-Up and
9 Interest Provisions" for the Fuel Cost Recovery Clause.
10
- 11 Q. Are all costs listed in Forms 42-4A through 42-8A
12 attributable to Environmental Compliance projects approved
13 by the Commission?
14
- 15 A. Yes, they are.
16
- 17 Q. How did actual expenditures for June 1996 through September
18 1996 compare with Tampa Electric's estimated/actual
19 projections as presented in previous testimony and
20 exhibits?
21
- 22 A. Overall, costs were \$36,873 higher than estimated/actual
23 projections. O & M Activities were \$36,873 higher and
24 Capital Investment Projects were the same as the
25 estimated/actual projections. Below are variance

1 explanations for those O & M Activities. All variances are
2 provided in detail on Forms 42-2A through 42-8A.

3
4 Significant variances by project were as follows:

5
6 1. BIG BEND UNIT 3 FLUE GAS DESULFURIZATION INTEGRATION -
7 O & M Project expenditures were \$54,199 higher than
8 projected due to higher than anticipated maintenance
9 expenses.

10
11 2. FLUE GAS CONDITIONING - O & M expenses were \$17,326
12 less than projected due to fewer breakdowns and less
13 maintenance expenses than expected.

14
15 Q. Does this conclude your testimony?

16
17 A. Yes, it does.
18
19
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22
23

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 KAREN A. BRANICK

5
6 Q. Please state your name, address, occupation and employer.

7
8 A. My name is Karen A. Branick. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. My position
10 is Manager - Energy Issues in the Regulatory and Business
11 Strategy Department of Tampa Electric Company.

12
13 Q. Please provide a brief outline of your educational
14 background and business experience.

15
16 A. I received a Bachelor of Science Degree in Chemical
17 Engineering and Chemistry from the University of
18 Pittsburgh, Pittsburgh, Pennsylvania in 1986. In 1987 I
19 was employed as a chemist for Florida Power & Light Company
20 (FPL). In 1990, I became a performance engineer; in 1991
21 a lab supervisor; and in 1992 an operations supervisor for
22 FPL. My career at Tampa Electric began in 1992 in the
23 Production Department. My responsibilities included
24 insurance of proper boiler chemistry and chemical
25 engineering support during normal operations and

1 maintenance outages. I led projects related to alternate
2 fuel test burns and waste water management. In 1994, I
3 transferred to the Bulk Power & Market Development
4 Department where I managed the customer accounts of
5 approximately 30 of Tampa Electric's large industrial
6 customers. I also participated in developing proposals for
7 long term off-system sales of wholesale power. In October
8 of 1996, I was promoted to Manager-Energy Issues in the
9 Regulatory and Business Strategy Department. My present
10 responsibilities include the areas of fuel adjustment
11 filings, capacity cost recovery filings, environmental cost
12 recovery filings and rate design.

13
14 Q. What is the purpose of your testimony in this proceeding?

15
16 A. The purpose of my testimony is to present, for Commission
17 review and approval, both the calculation of the revenue
18 requirements and the development of the environmental cost
19 recovery factors for the billing period April 1997 through
20 September 1997. My testimony also addresses the recovery
21 of costs associated with the environmental compliance
22 activities for this period as well as the estimated/actual
23 costs for the October 1996 through March 1997 period.
24 Finally, my testimony provides an explanation of
25 significant project variances.

1 Q. Do you wish to sponsor an exhibit in support of your
2 testimony?

3
4 A. Yes. My Exhibit No. 2 (KAB-1), consisting of 27
5 documents, was prepared under my direction and supervision.
6 Form 42-1P summarizes the costs being presented for
7 recovery at this time; Form 42-2P reflects the total
8 jurisdictional recoverable costs for O&M activities; Form
9 42-3P reflects the total jurisdictional recoverable costs
10 for capital investment projects; Form 42-4P, pages 1
11 through 5, consists of the calculation of depreciation
12 expense and return on capital investment for each project;
13 Form 42-5P gives the description and progress of
14 environmental compliance activities and projects to be
15 recovered through the clause for the projected period; Form
16 42-6P reflects the calculation of the energy and demand
17 allocation percentages by rate class and Form 42-7P
18 reflects the calculation of the ECRC factors. In addition,
19 Forms 42-1E through 42-8E reflect the true-up and variance
20 calculation for the prior period.

21
22 Q. What has Tampa Electric calculated as the total true-up
23 to be applied in the period April 1997 through September
24 1997?

25

- 1 **A.** The total true-up for this period is an underrecovery of
2 \$239,310. This true-up consists of a final true-up
3 underrecovery of \$1,193,181 as filed on November 19, 1996
4 and a two month actual/four month estimated true-up
5 overrecovery of \$953,871 for the October 1996 through March
6 1997 period. A detailed calculation supporting the
7 estimated true-up is shown on Schedules 42-1E through 42-8E
8 of my Exhibit.
9
- 10 **Q.** How do the estimated/actual project expenditures for
11 October 1996 through March 1997 period compare with the
12 original projection?
13
- 14 **A.** Form 42-4E shows the total O&M activities were \$252,079
15 greater than projected. The largest variances were
16 associated with the following projects:
17
- 18 1. **Big Bend Unit 3 Flue Gas Desulfurization Integration -**
19 **O&M.**
20 Project expenditures are estimated to be \$265,252
21 greater than originally projected. This variance is
22 the result of higher than expected limestone
23 consumption due to outage schedule changes and higher
24 than expected maintenance expenses.
25

1 2. **Big Bend Units 1 and 2 Flue Gas Conditioning - O&M.**

2 Project expenditures are estimated to be \$13,173 less
3 than originally projected. This variance is the
4 result of schedule changes and less than expected
5 system usage.

6
7 Q. What environmental compliance costs is Tampa Electric
8 requesting for recovery through the Environmental Cost
9 Recovery Clause for the period April 1997 through September
10 1997?

11
12 A. Tampa Electric is requesting recovery for a total of six
13 environmental compliance projects. Projected costs for
14 these projects are shown on Forms 42-1P through 42-7P.

15
16 Three of the six projects have already been approved for
17 cost recovery in Docket No. 960688-EI, Order No. PSC-96-
18 1171-FOF-EI issued September 18, 1996. These projects are
19 the Big Bend Unit 3 Flue Gas Desulfurization Integration,
20 the Big Bend Units 1 and 2 Flue Gas Conditioning and the
21 Big Bend Unit 4 Continuous Emission Monitors.

22
23 The three remaining environmental compliance activities are
24 SO2 Emission Allowances, the Gannon Station Coalfield
25 Diesel Tank Upgrade and the Gannon Station Ignition Oil

1 Tank Upgrade. Tampa Electric is requesting cost recovery
2 of these activities through the ECRC for the first time.

3

4 Q. Are the costs associated with the three new environmental
5 compliance activities appropriate for recovery through the
6 ECRC?

7

8 A. Yes, they are. The three requirements for cost recovery
9 outlined in Order No. PSC-94-0044-FOF-EI are:

10

11 1. Such costs were prudently incurred after April 13,
12 1993.

13

14 2. The activity is legally required to comply with a
15 governmentally imposed environmental regulation
16 enacted, became effective, or whose effect was
17 triggered after the company's last test year upon
18 which rates are based; and,

19

20 3. Such costs are not recovered through some other cost
21 recovery mechanism or through base rates.

22

23 The costs associated with the SO₂ Emission Allowances were
24 incurred to meet compliance standards established by the
25 Clean Air Act Amendments (CAAA) of 1990 which became

1 effective January 1995.

2

3 The costs associated with the Gannon Station Coalfield
4 Diesel Tank Upgrade and the Gannon Station Ignition Oil
5 Tank Upgrade were incurred to meet compliance standards
6 established by the Department of Environmental Protection
7 (DEP) Rule 62-762, Aboveground Storage Tank Systems (AST)
8 which became effective on March 12, 1991. Tampa Electric
9 has complied with all other aspects of the Rule with the
10 exception of the Gannon Tank Upgrade projects which require
11 specified modifications and must successfully complete a
12 baseline internal inspection by a compliance date no later
13 than December 31, 1999.

14

15 The expenditures for the Gannon Station Tank Upgrades are
16 not being recovered through base rates or any other
17 recovery mechanism. Tampa Electric has been recovering the
18 costs of SO2 Emission Allowances through the Fuel and
19 Purchased Power Cost Recovery Clause. This recovery method
20 has been in place since Phase I of the Clean Air Act
21 Amendments (CAAA) of 1990 became effective January 1,
22 1995.

23

24 Q. Why has the Company included expenditures for SO2 Emission
25 Allowances in its projection for this filing?

- 1 A. In the order approving Tampa Electric's initiation of the
2 Environmental Cost Recovery Clause, Order No.PSC-96-1171-
3 FOF-EI dated September 18, 1996, the Commission ordered
4 that Tampa Electric seek recovery of SO2 emission
5 allowances in the Environmental Cost Recovery Clause and
6 also remove this item from the Fuel and Purchased Power
7 Cost Recovery Clause the next recovery period, (April 1997-
8 September 1997). We have complied with both of these
9 requirements.
- 10
- 11 Q. How is the number of allowances expected to be used
12 projected?
- 13
- 14 A. The same fuel model that predicts the coal burn in units
15 affected by CAAA Phase I also forecasts the number of tons
16 of sulfur in the coal burned, which is readily converted to
17 tons of SO2.
- 18
- 19 Q. How was the cost of allowances to be expended determined
20 for the forecast?
- 21
- 22 A. The projected cost of allowances is costed out on a similar
23 basis as that of the fuel inventory with the allowance cost
24 being based on the weighted average cost of the allowance
25 inventory at the end of each month for the period.

1 Q. Please describe Form 42-1P.

2

3 A. Form 42-1P provides a summary of the costs being requested
4 for recovery through the ECRC. Total recoverable revenue
5 requirements associated with environmental activities,
6 adjusted for taxes, are projected to be \$2,720,712 for the
7 period April 1997 through September 1997.

8

9 Q. Please describe Forms 42-2P and 42-3P.

10

11 A. Form 42-2P presents the O&M activities to be recovered in
12 the projected period along with the calculation of total
13 jurisdictional recoverable costs for these activities,
14 classified by energy and demand.

15

16 Form 42-3P presents the capital investment projects to be
17 recovered in the projected period along with the
18 calculation of total jurisdictional recoverable costs for
19 these projects, classified by energy and demand.

20

21 Q. Please describe Form 42-6P.

22

23 A. Form 42-6P calculates the allocation factors for demand and
24 energy at generation. The demand allocation factors are
25 calculated by determining the percentage each rate class

1 contributes to the monthly system peaks. The energy
2 allocators are calculated by determining the percentage
3 each rate class contributes to total kWh sales, as adjusted
4 for losses, for each rate class.

5

6 Q. Please describe Form 42-7P.

7

8 A. Form 42-7P presents the calculation of the proposed ECRC
9 factors by rate class.

10

11 Q. What is the total amount of projected recoverable costs
12 related to the period April 1997 through September 1997?

13

14 A. The total projected jurisdictional recoverable costs for
15 the period April 1997 through September 1997 are \$2,479,138
16 as shown on line 1c of Schedule 42-1P. This includes cost
17 related to O&M activities of \$1,577,172 and costs related
18 to capital projects of \$901,966 as shown on lines 1a and 1b
19 of Schedule 42-1P.

20

21 Q. What are the ECRC billing factor rates for which you are
22 seeking approval?

23

24 A. The computation of the billing factors is shown on Form 42-
25 7P of my exhibit. In summary the billing factors are:

1	Rate Class	Factor (cents per kWh)
2	RS, RST	0.033
3	GS, GST, TS	0.033
4	GSD, GSDT	0.033
5	GSLD, GSLDT, SBF	0.033
6	IS1, IST1, SBI1, SBIT1,	
7	IS3, IST3, SBI3, SBIT3	0.032
8	SL, OL	0.033
9		

10 Q. When does Tampa Electric propose to collect these new
11 environmental cost recovery charges?

12
13 A. These factors will apply to April 1997 through September
14 1997 billings beginning with Cycle 1 meter readings
15 scheduled on March 29, 1997 and ending with meter readings
16 scheduled on September 26, 1997.

17
18 Q. Ms. Branick, does this conclude your testimony?

19
20 A. Yes, it does.

1 MS. JOHNSON: Staff is present to answer any
2 questions that you might have on the Issues.

3 COMMISSIONER DEASON: I move we approve all
4 stipulated Issues.

5 COMMISSIONER KIESLING: Second.

6 CHAIRMAN JOHNSON: Show them all approved
7 without objection.

8 (Thereupon, the proceedings in Docket
9 970007-EI were concluded.)

10 * * * * *

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1 STATE OF FLORIDA)
: CERTIFICATE OF REPORTER
2 COUNTY OF LEON)

3 I, JOY KELLY, CSR, RPR, Chief, Bureau of
4 Reporting, Official Commission Reporter,

5 DO HEREBY CERTIFY that the Hearing in Docket
6 No. 970007-EI was heard by the Florida Public Service
7 Commission at the time and place herein stated; it is
8 further

9 CERTIFIED that I stenographically reported
10 the said proceedings; that the same has been
11 transcribed under my direct supervision; and that this
12 transcript, consisting of 25 pages, constitutes a true
13 transcription of my notes of said proceedings.
14 and the insertion of the prescribed prefiled
15 testimony of the witnesses.

16 DATED this 20th day of February, 1997.

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25

JOY KELLY, CSR, RPR
Chief, Bureau of Reporting
Official Commission Reporter
(904) 413-6732