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FILE COPY

May 29, 1997

HAND DELIVERED

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

Re: Determination of appropriate cost allocation and regulatory treatment of total revenues associated with wholesale sales to Florida Municipal Power Agency and City of Lakeland by Tampa Electric Company;
FPSC Docket No. 970171-EU

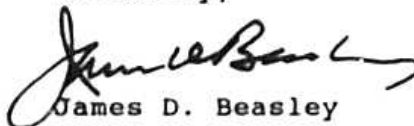
Dear Ms. Bayo:

Enclosed for filing in the above docket is the original and one copy of Tampa Electric Company's Notice of Service of Answers to Second Set of Interrogatories (Nos. 6, 7, 14, 16, 17, 21, 24, 25, 26, 27, 28) of the Florida Public Service Commission Staff propounded and served by Hand Delivery on May 12, 1997.

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

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC _____
WAS _____
OTH _____

JDB/pp

Enclosures

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

RECEIVED & FILED

FPSC BUREAU OF RECORDS

DOCUMENT NUMBER DATE

05431 MAY 29 97

FPSC-RECORDS-REPORTING

FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION


In re: Determination of appropriate)	
cost allocation and regulatory)	DOCKET NO. 970171-EU
treatment of total revenues associated)	FILED: May 29, 1997
with wholesale sales to Florida)	
Municipal Power Agency and City of)	
Lakeland by Tampa Electric Company.)	

**TAMPA ELECTRIC COMPANY'S NOTICE OF SERVICE OF ANSWERS
 TO SECOND SET OF INTERROGATORIES
 (NOS. 6, 7, 14, 16, 17, 21, 24, 25, 26, 27, 28)
 OF THE FLORIDA PUBLIC SERVICE COMMISSION STAFF**

Tampa Electric Company has this day furnished to the Staff of the Florida Public Service Commission its answers to Second Set of Interrogatories (Nos. 6, 7, 14, 16, 17, 21, 24, 25, 26, 27, 28) propounded and served by Hand Delivery on May 12, 1997.

DATED this 29th day of May, 1997.

Respectfully submitted,



 LEE L. WILLIS
 JAMES D. BEASLEY
 KENNETH R. HART
 Ausley & McMullen
 Post Office Box 391
 Tallahassee, Florida 32302
 (904) 224-9115

HARRY W. LONG, JR.
 TECO Energy, Inc.
 Post Office Box 111
 Tampa, Florida 33601-0111

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Notice of Service, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand deliver (*) on this 29th day of May, 1997 to the following:

Ms. Leslie Paugh*
Staff Counsel
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Mr. Gary Lawrence
City of Lakeland
501 East Lemon Street
Lakeland, FL 33801-5079

Ms. Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin,
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117 South Gadsden Street
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Mr. John W. McWhirter
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Mr. Robert Williams
FMPA
7201 Lake Ellinor Drive
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Mr. John Roger Howe
Office of Public Counsel
c/o The Florida Legislature
111 West Madison St., Room 812
Tallahassee, FL 32399-1400


ATTORNEY