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June 4, 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. 8, 9, 10, 11, 12, 13, 15,
18, 19, 20, 22, 23) 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.

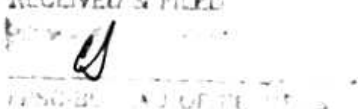
Sincerely,


James D. Beasley

- ACK
- AFA
- APP
- CAF
- CMU
- CTR
- EAC
- DFW
- DTM
- INT
- MAN
- REC
- SEC
- TRN
- WHS

JDB/pp
Enclosures

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

RECEIVED & FILED


DOCUMENT NUMBER-DATE
05552 JUN-4 5

FLORIDA PUBLIC SERVICE COMMISSION

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In 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.)

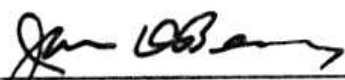
DOCKET NO. 970171-EU
FILED: June 4, 1997

**TAMPA ELECTRIC COMPANY'S NOTICE OF SERVICE OF ANSWERS
TO SECOND SET OF INTERROGATORIES
(NOS. 8, 9, 10, 11, 12, 13, 15, 18, 19, 20, 22, 23)
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. 8, 9, 10, 11, 12, 13, 15, 18, 19, 20, 22, 23) propounded and served by Hand Delivery on May 12, 1997.

DATED this 4th day of June, 1997.

Respectfully submitted,



LEE L. WILLIS
JAMES D. BEASLEY
KENNETH R. HART
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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 4th day of June, 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,
Davidson, Rief & Bakas, P.A.
117 South Gadsden Street
Tallahassee, FL 32301

Mr. John W. McWhirter
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Post Office Box 3350
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Mr. Robert Williams
FMPA
7201 Lake Ellinor Drive
Orlando, FL 32809

Mr. John Roger Howe
Office of Public Counsel
c/o The Florida Legislature
111 West Madison St., Room 812
Tallahassee, FL 32399-1400



ATTORNEY