BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

| In re: Petition for Rate Increase | DOCKET NO. 080317-EI |
|-----------------------------------|------------------------|
| by Tampa Electric Company. | |
| / | Filed: January 7, 2009 |

FLORIDA INDUSTRIAL POWER USERS GROUP'S NOTICE OF SERVICE OF OBJECTIONS AND RESPONSES TO TAMPA ELECTRIC COMPANY'S FIRST SET OF INTERROGATORIES (NOS. 1-3)

The Florida Industrial Power Users Group (FIPUG) submits the following Objections and Responses to Tampa Electric Company's (TECO's) First Set of Interrogatories (Nos. 1-3).

- 1. FIPUG adopts and incorporates by reference each and every general objection and specific objection to TECO's First Set of Interrogatories (Nos. 1-3) set forth in FIPUG's Objections filed on December 29, 2008.
- 2. Subject to the foregoing objections, FIPUG responds to TECO's First Set of Interrogatories (Nos. 1-3) via separate pleading.

WHEREFORE, FIPUG submits the foregoing Objections and Responses to TECO's First Set of Interrogatories (Nos. 1-3).

s/ Vicki Gordon Kaufman Vicki Gordon Kaufman

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing FIPUG Notice of Service of FIPUG's Responses and Objections to TECO's First Set of Interrogatories (Nos. 1-3) has been furnished by electronic mail and U.S. Mail this 7th day of January, 2009 to the following:

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s/ Vicki Gordon Kaufman Vicki Gordon Kaufman