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## AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET P.O. BOX 391 (ZIP 32302) TALLAHASSEE, FLORIDA 32301 (850) 224-9115 FAX (850) 222-7560

November 6, 2000

#### 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: Complaint of Allied Universal Corporation and Chemical Formulators, Inc. against Tampa Electric Company; FPSC Docket No. 000061-EI

Dear Ms. Bayo:

Enclosed for filing in the above proceeding are fifteen (15) copies of each of the following, all marked "Revised October 31, 2000":

- 1. Prepared Direct Testimony and Exhibit of William R. Ashburn. 14332-00
- 2. Prepared Direct Testimony of Lawrence W. Rodriguez. 14333-00
- 3. Prepared Direct Testimony and Exhibit of C. David Sweat. 14334-00
- 4. Prepared Direct Testimony and Exhibit of Victoria L. Westra. 14335-00

These public versions of the above-referenced testimony and exhibits have confidential information redacted from them in a manner conforming to the rulings of the Prehearing Officer in four orders on confidential treatment issued October 16, 2000 in the above docket.<sup>1</sup>

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,

RECEIVED & FILED

James D. Beasley

DOCUMENT NO.DATE14332-0011/0/00FPSC - COMMISSION CLERK

JDB/pp Enclosures

**HR** 

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Orders Nos. PSC-00-1887-CFO-EI; PSC-00-1888-CFO-EI; PSC-00-1889-CFO-EI; PSC-00-1890-CFO-EI.



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TAMPA ELECTRIC COMPANY DOCKET NO. 000061-EI REVISED: October 31, 2000

and the second

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
3		OF
4		WILLIAM R. ASHBURN
5		
6	Q.	Please state your name, address, occupation and employer.
7		
8	A.	My name is William R. Ashburn. My business address is
9		702 North Franklin Street, Tampa, Florida 33602. I am
10		Manager, Pricing for Tampa Electric Company ("Tampa
11		Electric" or "the 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 Business
17		Administration with a concentration in economics from
18		Creighton University. Upon graduation, I joined Ebasco
19		Business Consulting Company where my consulting
20		assignments included the areas of cost allocation,
21		computer software development, electric system inventory
22		and mapping, cost of service filings and property record
23		development.
24		
25		DOCUMENT NUMBER-DATE
I		14332 NOV-68
		FPSC-RECORDS/REPORTING

1983, I joined Tampa Electric as a Senior Cost In Accounting Consultant in the Rates and Customer At Tampa Electric I have held a series of Department. positions with responsibility for embedded cost and marginal cost of service studies, rate filings, marketing planning, rate design, implementation of new conservation and marketing programs, customer survey and various state and federal regulatory filings.

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In 1993, I was promoted to the position of Administrator, Rate Design and Policy and in 1997 to my current position as Manager, Pricing where I have responsibility for rate design and cost of service analysis. I am a member of the Economic Regulation and Competition Committee of the Edison Electric Institute and the Rate Committee of the Southeastern Electric Exchange.



I will describe the rates, terms and conditions of Tampa Electric's CISR tariff and why that tariff obligates the company to negotiate for the highest margin possible above the incremental cost to serve a prospective CISR customer. I will show that, under the CISR tariff, Tampa Electric is under no obligation to offer identical rates to two prospective customers unless they are similarly situated, even if they are in the same industry. I will compare the results of the incremental cost analyses which I was responsible for preparing to determine the "floor" for the rates offered to both Odyssey and Allied/CFI. and the second Have you prepared an exhibit supporting your testimony in Q. this proceeding?

consists of (WRA-1)two A. Yes. Μv Exhibit NO. 1 documents, prepared under my direction. 2 3 Please describe the rates, terms and conditions of the Q. 4 CISR tariff. 5 6 Tampa Electric's CISR tariff was approved by the Florida 7 A. Public Service Commission ("Commission") on August 10, 8 in Order No. PSC-98-1081-FOF-EI and 1998 amended on 9 August 27, 1998 in Order No. PSC-98-1081A-FOF-EI. I have 10 provided a copy of the CISR tariff as Document No. 1 of 11 my exhibit. The CISR tariff can be applied to customers 12 demonstrating that, but for the application of a lower 13 rate, their electric service requirements would not be 14 served by the company. It provides a tool designed to 15 enable the company to avoid uneconomic bypass of electric 16 service. The electric service retained or attracted by 17 18 the CISR tariff rate must provide benefits to the general body of ratepayers and must be determined by the company 19 20 to have been truly "at risk." 21 22 The CISR tariff permits Tampa Electric to negotiate differ rates. and conditions that 23 terms from the 24 otherwise applicable rate schedules to which the rider is 25 applied with those differences memorialized in a Contract

Service Arrangement ("CSA"). Any differences in rates are not to fall below the "floor" or the incremental cost to serve the customer (along with a contribution to fixed cost) thus preserving benefits for other ratepayers. Except for an additional \$250 per month customer charge, the substance of the negotiated rate differences have been left to be negotiated by the company and would be described in the CSA.

In addition to the rate level, terms and conditions of 10 service can be negotiated and any such differences are 11 described in 12 the CSA as well. This negotiating flexibility gives strength to the CISR tariff, permitting 13 the company to tailor each CSA to the specific needs of 14 that customer, match to the least extent necessary the 15 alternative competing option(s), and 16 retain as much margin as possible for the company and the general body 17 of ratepayers. 18

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Q. Is Tampa Electric the only utility with a CISR tariff or similar tariff aimed to spur economic development or retain beneficial load?

A. No. Among others, Gulf Power has a CISR tariff that was
approved in 1996, Florida Power and Light has an Economic

1 Development Rider (EDR) approved in 1998 and Florida Power Corp. has an Economic Development Rider (GSED-1) 2 3 approved in 1998. I am aware of several similar tariffs offered by non-investor owned utilities in Florida as 4 5 well. Withlacoochee River Electric Cooperative (1999) has such a tariff, Jacksonville Electric Authority (1996) has 6 had several such rates as well as the municipal electric 7 utilities of the cities of Fort Pierce (1995), Lakeland 8 (1996), Homestead (1996) and Gainesville in (1996). 9 There may be others in Florida that I have not listed. 10 In addition to Florida utilities, electric utilities in 11 neighboring states have similar tariffs including Alabama 12 Power, Georgia Power, Duke Power, and Mississippi Power. 13 14

Q. Why should Tampa Electric negotiate for the highest
margin possible above the incremental cost to serve a
prospective CISR tariff customer?

18

Under the CISR tariff and the company's established 19 Α. procedures for negotiating a CSA under the CISR tariff, 20 Tampa Electric negotiates a price which will retain an 21 "at risk" customer and yet provide as much margin above 22 23 incremental cost as is possible to provide a benefit to both the company and the general body of ratepayers for 24 retention of that customer's beneficial load. The higher 25

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the margin, the greater the benefit.

Q. Is Tampa Electric under any obligation to provide the same CISR rate offer to two customers in the same industry?

If the company is under any obligation to provide 7 A. No. is only if two prospective CISR the same rate, it 8 are similarly situated with respect to the customers 9 10 company. Similarly situated could include, but not be limited to, a similar time period for taking service, 11 similar impacts on system expansion needs, similar demand 12 and energy requirements, and similar costs of doing 13 business. For example, the company provides service to 14 convenience stores throughout its territory. 15 Some are sited within a franchise fee area and others are not. 16 Some require a contribution in aid of construction to pay 17 for distribution expansion because of their 18 location while others do 19 not. may take service Some at а 20 different voltage level or exhibit a different power factor. These differences result in different prices 21 22 being applied to electric service supplied by Tampa Electric to companies in the same industry. Accordingly 23 price differences are justified because the customers are 24 not similarly situated. 25

1	۵.	Who is responsible for calculating the incremental cost
2		to serve new CISR tariff customers?
3		
4	<b>A.</b>	While there are many inputs to the process from several
5		departments within the company, it is in my section
6		within Regulatory Affairs where the source documents are
7		compiled and the model is run to provide an incremental
8		cost "floor" to enable negotiations.
9		
10	۵.	What model is used to calculate the incremental cost to
11		serve a prospective CISR tariff customer?
12		
13	A.	The Ratepayer Impact Model ("RIM"), the model used by the
14		Commission for determining the cost effectiveness of
15		conservation programs, is utilized. This model is well
16		understood by the Commission and permits inputs from
17		various incremental, avoided and marginal cost analyses
18		prepared by Tampa Electric as well as demand, energy,
19		revenue, recurring and non-recurring benefits and
20		contribution aspects of the prospective CISR tariff
21		customer. In this way, a benefit-to-cost ratio ("BCR")
22		is calculated for a prospective CISR tariff customer to
23		determine the minimum revenues needed from the customer
24		to assure ratepayer benefits.
25		

Please explain why the BCR is used? Q. 1 2 The BCR is the ratio of the net present value of the 3 A. revenue stream associated with a given CISR rate, divided 4 by the net present value of the incremental costs to 5 serve the customer in question for the term of the CSA. 6 A BCR of one indicates that the project revenues will 7 equal the projected incremental costs associated with 8 serving the customer in question. A BCR greater than one 9 indicates that the projected revenues are expected to 10 projected incremental 11 cover costs and provide а contribution to fixed costs to the extent that the BCR is 12 above one. 13 14 In the context of assessing proposed new conservation 15 programs, Tampa Electric generally requires a minimum BCR 16 17 of 1.2 in order to ensure a meaningful contribution to fixed costs. This same standard was applied to the 18 company's evaluation of CSA's with Odyssey 19 and Allied/CFI. I worked closely with Mr. Patrick Allman and 20 the Odyssey Allied/CFI 21 Mr. Larry Rodriguez on and negotiations, respectively. 22 23 24 25





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incremental cost to serve a prospective CISR customer. Under the CISR tariff, Tampa Electric is under no obligation to offer identical rates to two prospective customers unless they are similarly situated, even if they are in the same industry. I compared the results of the incremental cost analyses to determine the "floor" for the rates offered to both Odyssey and Allied/CFI. Does this conclude your testimony? Q. Α. Yes, it does. 

TAMPA ELECTRIC COMPANY DOCKET NO. 000061-EI WITNESS: WILLIAM R. ASHBURN EXHIBIT NO.\_\_\_\_ (WRA-1)

## TAMPA ELECTRIC COMPANY

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### EXHIBIT OF WILLIAM R. ASHBURN

## INDEX

DOCUMENT NO.	TITLE	PAGE
1	Tampa Electric Company Commercial / Industrial Service Rider Tariff Sheets	1
2	CISR Rates - Comparison of Negotiated Offerings	12

TAMPA ELECTRIC COMPANY DOCKET NO. 000061-EI WITNESS: WILLIAM R.ASHBURN EXHIBIT NO. (WRA-1) DOCUMENT NO. 1

# DOCUMENT NO. 1 TAMPA ELECTRIC COMPANY COMMERCIAL/INDUSTRIAL SERVICE RIDER TARIFF SHEETS

#### **ORIGINAL SHEET NO. 6.700**

#### Commercial / Industrial Service Rider

#### SCHEDULE: CISR

<u>AVAILABLE</u>: Entire Service Area. Available, at the Company's option, to nonresidential customers currently taking firm service or qualified to take firm service under the Company's Tariff Schedules GSD, GSDT, GSLD or GSLDT. Customers desiring to take service under this rider must make a written request for service. Such request shall be subject to the Company's approval with the Company under no obligation to grant service under this rider. Service under this rider may not begin before January 1, 2000. Resale not permitted.

This rider will be closed to further subscription by eligible customers when one of the three conditions has occurred: (1) The total capacity subject to executed Contract Service Arrangements ("CSAs") reaches 300 megawatts of connected load; (2) The Company has executed twenty-five (25) CSAs with eligible customers under this rider, or (3) Forty-eight months has passed from the initial effective date. The period defined by these conditions is the pilot study period. This limitation on subscription can be removed by the Commission at any time upon good cause having been shown by the Company based on data and experience gained during the pilot study period.

Tampa Electric is not authorized by the Florida Public Service Commission to offer a CSA under this rate schedule in order to shift existing load currently being served by a Florida electric utility pursuant to a tariff rate schedule on file with the Florida Public Service Commission away from that utility to Tampa Electric.

<u>APPLICABLE</u>: Service provided under this optional rider shall be applicable to all, or a portion of the customer's existing or projected electric service requirements which the customer and the Company have determined, but for the application of this rider, would not be served by the Company and which otherwise qualifies for such service under the terms and conditions set forth herein ("Applicable Load"). Two categories of Applicable Load shall be recognized: Retained Load (existing load at an existing location) and New Load (all other Applicable Load).

Applicable Load must qualify for and be served behind a single meter and must exceed a minimum level of demand determined from the following provisions:

#### Continued to Sheet No. 6.710

ISSUED BY: J. B. Ramil, President

#### **ORIGINAL SHEET NO. 6.710**

		Continued from Sheet No. 6.700
Retained Load:		For Customers whose highest metered demand in the past 12 months was less than 10,000 KW, the minimum Qualifying Load would be the greater of 500 KW or 20% of the highest metered demand in the past 12 months; or
		For Customers whose highest metered demand in the past 12 months was greater than or equal to 10,000 KW, the minimum Qualifying Load would be 2,000 KW.
	New Load:	1,000 KW of installed, connected demand.
	Any customer documentatior	receiving service under this Rider must provide the following a, the sufficiency of which shall be determined by the Company:
	a	egal attestation by the customer (through an affidavit signed by an uthorized representative of the customer) to the effect that, but for the pplication of this rider to the New or Retained Load, such load would not e served by the Company;
		Such documentation as the Company may request demonstrating to the Company's satisfaction that there is a viable lower cost alternative excluding alternatives in which the Company has an ownership or operating interest) to the customer's taking electric service from the Company; and
		n the case of existing customer, an agreement to provide the Company with a recent energy audit of the customer's physical facility (the customer may have the audit performed by the Company at no expense to the customer) which provides sufficient detail to provide reliable cost and benefit information on energy efficiency improvements which could be made to reduce the customer's cost of energy in addition to any discounted pricing provided under this rider.
	rates, terms a affects the to differ from th	<u>OF SERVICE</u> : This optional rider is offered in conjunction with the and conditions of the tariff under which the customer takes service and that bill only to the extent that negotiated rates, terms and conditions he rates, terms and conditions of the otherwise applicable rate schedules for under this rider.
		Continued to Sheet No. 6.720
	In the second	

ISSUED BY: J. B. Ramil, President

**ORIGINAL SHEET NO. 6.720** 

#### Continued from Sheet No. 6.710

**MONTHLY CHARGES:** Unless specifically noted in this rider or within the CSA, the charges assessed for service shall be those found within the otherwise applicable rate schedules.

Additional Customer Charges: \$250.00

Demand/Energy Charges:

The negotiable charges under this rider may include the Demand and/or Energy Charges as set forth in the otherwise applicable tariff schedule. The specific charges, or procedure for calculating the charges, under this rider shall be set forth in the negotiated CSA and shall recover all incremental costs the Company incurs in serving the customer plus a contribution to the Company's fixed costs.

Provisions and/or Conditions Associated with Monthly Charges:

Any negotiated provisions and/or conditions associated with the Monthly Charges shall be set forth in the CSA and may be applied during all or a portion of the term of the CSA. These negotiated provisions and/or conditions may include, but are not limited to, a guarantee by the Company to maintain the level of either the Demand and/or Energy charges negotiated under this rider for a specified period, such period not to exceed the term of the CSA.

<u>SERVICE AGREEMENT</u>: Each customer shall enter into a sole supplier CSA with the Company to purchase the customer's entire requirements for electric service at the service locations set forth in the CSA. For purposes of the CSA "the requirements for electric service" may exclude certain electric service requirements served by the customer's own generation as of the date shown on the CSA. The CSA shall be considered a confidential document. The pricing levels and procedures described within the CSA, as well as any information supplied by the customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith, shall be made available for review by the Commission and its staff only and such review shall be made under the confidentiality rules of the Commission.

Continued from Sheet No. 6.710

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ISSUED BY: J. B. Ramil, President

Original Sheet No. 6.730

## Continued from Sheet No. 6.720

The service agreement, its terms and conditions, and the applicability of this rider to any particular customer or specific load shall be subject to the regulations and orders of the Commission.

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ISSUED BY: J. B. Ramil, President

**ORIGINAL SHEET NO. 7.750** 

### CONTRACT SERVICE ARRANGEMENT FOR THE PROVISION OF SERVICE UNDER THE COMMERCIAL / INDUSTRIAL SERVICE RIDER

This Contract Service Arrangement ("Agreement") is made and entered into as of this day of \_\_\_\_\_\_, by and between \_\_\_\_\_\_, (hereinafter called in the "Customer") and Tampa Electric Company, a Florida corporation (hereinafter called the "Company").

#### WITNESSETH:

WHEREAS, the Company is an electric utility operating under Chapter 366, Florida Statutes, subject to the jurisdiction of the Florida Public Service Commission or any successor agency thereto (hereinafter called the "Commission"); and

WHEREAS, the Customer is \_\_\_\_\_; and

WHEREAS, the Customer can receive electric service from the Company under tariff schedule \_\_\_\_\_ at the service location described in Exhibit "A"; and

WHEREAS, the present pricing available under the Company's rate schedule is sufficient economic justification for the Customer to decide not to take electric service from the Company for all or a part Customer's needs; and

WHEREAS, the Customer has shown evidence and attested to its intention to not take electric service from the Company unless a pricing adjustment is made under the Company's Commercial / Industrial Service Rider ("CISR"); and

WHEREAS, the Company has sufficient capacity to serve the Customer at the aforementioned service location for the foreseeable future and for at least the following month period; and

WHEREAS, the Company is willing to make a pricing adjustment for the Customer in exchange for a commitment by the Customer to continue to purchase electric energy exclusively from the Company at agreed upon service locations (for purposes of this Agreement, the "electric energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement);

NOW THEREFORE, in consideration of the mutual covenants expressed herein, the Company and Customer agree as follows:

Continue to Sheet No. 7.751

ISSUED BY: J. B. Ramil, President

DATE EFFECTIVE: January 1, 200(

**ORIGINAL SHEET NO. 7.751** 

#### Continued from Sheet No. 7.750

 <u>Rate Schedules</u> - The Company agrees to furnish and the Customer agrees to take power pursuant to the terms and conditions of the Company's tariff, rate schedules \_\_\_\_\_\_ and CISR, as currently approved by the Commission or as said tariff and rate schedules may be modified in the future and approved by the Commission (except as described in Section 6 herein). The Customer agrees to abide by all applicable requirements of the tariff, rate schedules \_\_\_\_\_\_ and CISR, except to the extent specifically modified by this Agreement. Copies of the Company's currently approved rate schedules \_\_\_\_\_\_ and CISR are attached as Exhibit "B" and made a part hereof.

2. <u>Term of Agreement</u> - This Agreement shall remain in force for a term of months commencing on the date above first written. During the last \_\_\_\_\_ months of the term hereof, the parties shall meet in good faith to negotiate an extension of this Agreement beyond the initial term. During this negotiation, each party hereto shall retain the absolute discretion to reject any pricing or other terms and conditions proposed by the other party hereto.

3. <u>Modifications to Tariff and Rate Schedule</u> - See Exhibit "C" to this Agreement.

4. <u>Exclusivity Provision</u> - During the term hereof, the Customer agrees to purchase from the Company the Customer's entire requirements for electric capacity and energy for its facilities and equipment at the service location(s) described in Exhibit A to this Agreement. The "entire requirements for electric capacity and energy" may exclude certain electric service requirements served by the Customer's own generation as of the date of this Agreement.

5. Termination Fees and Provisions - See Exhibit "D" to this Agreement.

6. <u>Modification of Rate Schedule</u> - In the event that any provision of any applicable rate schedules is amended or modified by the Commission in a manner that is material and adverse to one of the parties hereto, that party shall be entitled to terminate this Agreement, by written notice to the other party tendered not later than sixty (60) days after such

Continued to Sheet No. 7.752

ISSUED BY: J. B. Ramil, President

**ORIGINAL SHEET NO. 7.752** 

Continued from Sheet No. 7.751 amendment or modification becomes final and nonappealable, with such termination to become effective \_\_\_\_\_ days after receipt of such notice, whereupon service to the Customer shall revert to the otherwise applicable rate schedules available to the Customer. Entire Agreement - This Agreement supersedes all previous agreements 7. and representations either written or oral heretofore made between the Company and the Customer with respect to the matters herein contained. This Agreement, when duly executed, constitutes the only agreement between the parties hereto relative to the matters herein described. Incorporation of Tariff - This Agreement incorporates by reference the 8. terms and conditions of the Company's tariff, rate schedule and CISR filed by the Company with, and approved by, the Commission, as amended from time to time. In the event of any conflict between this Agreement and such tariff or rate schedules (other than as set out in the CISR), the terms and conditions of this Agreement shall control. Notices - All notices and other communications hereunder shall be in 9. writing and shall be delivered by hand, by prepaid first class registered or certified mail, return receipt requested, by courier or by facsimile, addressed as follows: Tampa Electric Company If to the Company: 702 North Franklin Street P.O. Box 111 Tampa, Florida 33601-0111 Facsimile: Attention: Tampa Electric Company with a copy to: 702 North Franklin Street P.O. Box 111 Tampa, Florida 33601-0111 Facsimile: Attention:

Continued to Sheet No. 7.753

ISSUED BY: J. B. Ramil, President

DATE EFFECTIVE: January 1, 200

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**ORIGINAL SHEET NO. 7.753** 

Continued fro	om Sheet No. 7.752
If to the Customer:	
	Facsimile: Attention:
with a copy to:	· · · · · · · · · · · · · · · · · · ·
	Facsimile: Attention:
other communications shall	ssly provided in this Agreement, all notices and Il be deemed effective upon receipt. Each party gnate a different address for notices to it by
the benefit of and shall bin hereto. No assignment of hereunder shall have the e its obligations hereunder, a liable and responsible ther delegation. Nothing in this	A Beneficiaries - This Agreement shall inure to not the successors and assigns of the parties any rights or delegation of any obligations offect of releasing the assigning party of any of and the assigning party shall remain primarily efore notwithstanding any such assignment or s Agreement shall be construed to confer a a signatory party hereto or such signatory signs.
of the other party contain obligation or any breach o event constitute a waiver future breach, whether sir	her party may waive any or all of the obligations ed in this Agreement, but waiver of any of this Agreement by either party shall in no as to any other obligation or breach or any milar or dissimilar in nature, and no such waiver writing signed by the waiving party.
Continued	I to Sheet No. 7.754
ISSUED BY: J. B. Ramil, President	DATE EFFECTIVE: January 1, 2000

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#### Continued from Sheet No. 7.753

12.	<u>Headings</u> - The section and paragraph headings contained in the Agreement are for reference purposes only and shall not affect, in any way, the meaning or interpretation of this Agreement.
13.	<u>Counterparts</u> - This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
14.	<u>Dispute Resolution</u> - All disputes arising between the Customer and the Company under this Agreement shall be finally decided by the Commission in accordance with the applicable rules and procedures of the Commission.
15.	<u>Governing Law</u> - This Agreement shall be construed and enforced in accordance with the laws of the State of Florida.
16.	<u>Confidentiality</u> - The pricing levels and procedures described within this Agreement, as well as any information supplied by the Customer through an energy audit or as a result of negotiations or information requests by the Company and any information developed by the Company in connection therewith is considered confidential, proprietary information of the parties. If requested, such information shall be made available for review by the Commission and its staff only and such review shall be made under the confidentiality rules of the Commission.
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-	Continued to Sheet No. 7.755
ISSUED B	Y: J. B. Ramil, President DATE EFFECTIVE: January 1, 2000

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**ORIGINAL SHEET NO. 7.755** 

Contin	ued from Sheet No. 7.754
IN WITNESS WHEREOF, the Agreement the day and year first	e Customer and the Company have executed this above written.
Witnesses:	
· · · · · · · · · · · · · · · · · · ·	by:
	Its:
	Attest:
Witnesses:	TAMPA ELECTRIC COMPANY
	by:
	lts:
	Attest:
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ISSUED BY: J. B. Ramil, President

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DATE EFFECTIVE: January 1, 2000

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TAMPA ELECTRIC COMPANY DOCKET NO. 000061-EI WITNESS: WILLIAM R.ASHBURN EXHIBIT NO. (WRA-1) DOCUMENT NO. 2

# DOCUMENT NO. 2 CISR RATES COMPARISON OF NEGOTIATED OFFERINGS

The information on this page has been redacted.

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