

Jennifer S. Kay
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May 30, 2007

Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

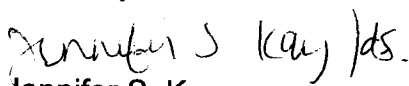
**Re: Docket No.: 070297-EI
Review of 2007 Electric Infrastructure Storm Hardening Plan
filed pursuant to Rule 25-6.0342, F.A.C. submitted by Tampa
Electric Company**

Dear Ms. Cole:

Enclosed is BellSouth Telecommunications, Inc. d/b/a AT&T Florida's and TCG South Florida, Inc.'s Comments on Petition of Tampa Electric Company for Approval of Storm Hardening Plan, which we ask that you file in the captioned docket.

Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,


Jennifer S. Kay

cc: All Parties of Record
Jerry D. Hendrix
E. Earl Edenfield, Jr.
James Meza III
Tracey W. Hatch

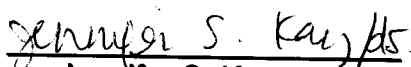
CERTIFICATE OF SERVICE
Docket No. 070297-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via
Electronic Mail and First Class U. S. Mail this 30th day of May, 2007 to the following:

Adam Teitzman
H Mann
Keino Young
Lorena Holley
Staff Counsels
Florida Public Service
Commission
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Jennifer S. Kay

FLORIDA PUBLIC SERVICE COMMISSION

In re: Approval of Tampa Electric Company's Storm Hardening Plan Pursuant to Rule 25-6.0342) Docket No. 070297-EI))) Filed May 30, 2007)

**AT&T FLORIDA's and TCG SOUTH FLORIDA's
COMMENTS ON PETITION OF TAMPA ELECTRIC COMPANY
FOR APPROVAL OF STORM HARDENING PLAN**

Pursuant to the Notice from the Office of the General Counsel dated May 14, 2007, BellSouth Telecommunications, Inc. d/b/a AT&T Florida ("AT&T Florida") and TCG South Florida, Inc. ("TCG") respectfully submit their Comments on the Petition of Tampa Electric Company ("TECO") for Approval of Storm Hardening Plan filed on May 7, 2007 (the "Proposed Plan").

AT&T Florida does not have a joint use or pole attachment agreement with TECO at this time. As such, AT&T Florida is not in a position to provide feedback on TECO's Proposed Plan. AT&T Florida has requested that TECO continue to keep AT&T Florida apprised of TECO's storm hardening initiatives so that AT&T Florida will have the opportunity to provide input should it become a joint user of, or attaching entity on TECO's poles in the future.

TCG has a license agreement with TECO governing the use of poles and conduits. TCG has no objections to TECO's Proposed Plan at this time, but requests the right to file supplemental comments in this Docket, if necessary, as TECO releases additional information on hardening efforts in the future.

[Signature page follows.]

Respectfully submitted this 30th day of May, 2007.

BELLSOUTH TELECOMMUNICATIONS, INC.

d/b/a AT&T FLORIDA and TCG SOUTH FLORIDA, INC.

Jennifer S. Kay /d.s.

JAMES MEZA III¹

AUTHORIZED HOUSE COUNSEL NO. 464260

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c/o Nancy H. Sims

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679147

¹ The undersigned is licensed in Louisiana only, is certified by the Florida Bar as Authorized House Counsel (No. 464260) per Rule 17 of the Rules Regulating the Florida Bar, and has been granted qualified representative status by the Commission in Order No. PSC-07-0211-FOF-OT.