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January 22, 1998

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 980007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Statement of Issues and Positions.

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.

ACK
AFA 2/Handover
APP _____
CAF _____
CMU JDB/pp
CTR Enclosures
EAG 1 (EAG)
LEG 1
LIN 3
OPC _____
RCH _____
SEC 1
WAS _____
OTH _____

Sincerely,


James D. Beasley

(EAG) All Parties of Record (w/enc.)

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01244 JAN 22 98

FPSC-RECORDS/REPORTING

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost)
Recovery Clause.)

DOCKET NO. 980007-EI
FILED: January 22, 1998

**TAMPA ELECTRIC COMPANY'S
STATEMENT OF ISSUES AND POSITIONS**

Tampa Electric Company ("Tampa Electric" or "the company") hereby submits its Statement of the Issues and Positions to be taken up at the hearing scheduled to commence on February 25, 1998 in the above docket.

Issue No. 1: What is the appropriate final environmental cost recovery true-up amount for the period ending September 30, 1997?

Tampa Electric's Position: An overrecovery of \$613,889.
(Witness: Zwolak)

Issue No. 2: What is the estimated environmental cost recovery true-up amount for the period October 1997 through March 1998?

Tampa Electric's Position: An underrecovery of \$478,863.
(Witness: Zwolak)

Issue No. 3: What is the total environmental cost recovery true-up amount to be collected during the period April 1998 through September 1998?

Tampa Electric's Position: An overrecovery of \$135,026.
(Witness: Zwolak)

Issue No. 4: What is the appropriate projected environmental cost recovery amount for the period April 1998 through September 1998?

Tampa Electric's Position: \$2,750,922.
(Witness: Zwolak)

DOCUMENT NUMBER-DATE

01244 JAN 22 88

FPSC-RECORDS/REPORTING

Issue No. 5: What should be the effective date of the new environmental cost recovery factors for billing purposes?

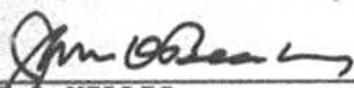
Tampa Electric's Position: The factor should be effective beginning with the specified environmental cost recovery cycle and thereafter for the period April 1998 through September 1998. Billing cycles may start before April 1, 1998, and the last cycle may be read after September 30, 1998, so that each customer is billed for six months regardless of when the adjustment factor became effective. (Witness: Zwolak)

Issue No. 6: What is the appropriate Environmental Cost Recovery Factor for the period April 1998 through September 1998 for each rate group?

Tampa Electric's Position: 0.033 cents per KWH before application of the factors which adjust for variations in line losses. (Witness: Zwolak)

DATED this 22nd day of January, 1998.

Respectfully submitted,



LEE L. WILLIS
JAMES D. BEASLEY
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Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing State of Issues and Positions filed on behalf of Tampa Electric Company has been furnished by hand delivery (*) or U. S. Mail on this 2nd day of January, 1998 to the following:

Ms. Leslie G. Paugh*
Staff Counsel
Division of Legal Services
Florida Public Service Comm'n.
2540 Shumard Oak Boulevard
Room 370, Gunter Building
Tallahassee, FL 32399-0872

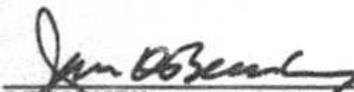
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