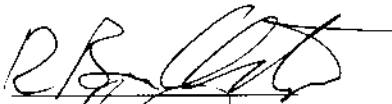


CERTIFICATE OF INCUMBENCY AND AUTHORITY

I, David E. Schreyer do hereby certify that the persons whose name, title, position and signature appears below is duly elected, or appointed, qualified and acting representative of said Corporation and hold on the date of this Certificate the offices set opposite their name, that the signature appearing opposite their name is genuine signature of the representative; that the representative is duly authorized for and on behalf of said Corporation to execute and deliver any document between said Corporation and the **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** and all agreements and instruments in connection therewith, including without limitation, application for permits and similar documents, and that the execution and delivery of any such document, and all agreements and instruments in connection therewith for and behalf of said Corporation is not prohibited by or in any manner restricted by the terms of said Corporation's Certificate of Incorporation, its by-laws, or of any loan agreement, indenture or contract to which said Corporation is a party or under which it is bound. I do further certify that the foregoing authority shall remain in full force and effect, and said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** shall be entitled to reply upon same, until written notice of the modification, recession or revocation of same, in whole or in part, has been delivered to said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** but no such modification, recession or revocation shall, in any event, be effective with respect to any documents executed or actions taken in reliance upon the foregoing authority prior to the delivery to said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** written notice of said modification, recession or revocation. **PEOPLES GAS SYSTEM** hereby waives the company seal on all documents signed by the representative, and agrees to be bound as fully as if the company seal were affixed. Attached is a corporative action or resolution to this effect.

Name(s) of Representative	Title(s) of Representative	Signature(s) of Representative
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Bruce Christmas	Region Mgr., Panama City West Region	
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Gene Bright	Division Mgr., Ocala West Region	
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Jon Wilkinson	Region Mgr., Jacksonville North Region	<u>Jon Wilkinson</u>
Chris Barrington	Operations Mgr., Jacksonville North Region	<u>Chris Barrington</u>
Richard Longden	Cust. Serv. Mgr., Orlando Central Region	<u>Richard Longden</u>
Mike Hannweber	Operations Mgr., Orlando Central Region	<u>Mike Hannweber</u>
Steve Jarboe	Region Mgr., South Florida South Region	<u>Steve Jarboe</u>
Keith Martin	Operations Mgr., Tampa Tampa Bay Region	<u>Keith Martin</u>
Tom Lucas	Cust. Serv. Mgr., Tampa Tampa Bay Region	<u>Tom Lucas</u>
Mike Farmer	Dir. Eng/Env Svcs., Tampa Corporate Headquarters	<u>Mike Farmer</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this 16th day of January 1998.

Daniel E. Schwartz
Assistant Corporate Secretary

Attest: Cecily L. Orlovsk
(Seal)

TAMPA ELECTRIC COMPANY
d/b/a PEOPLES GAS SYSTEM, INC.

Transcript from Records of Board of Directors
of Peoples Gas System, Inc.

December 7, 1990

WHEREAS, THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) have reason (excluding the transfer of title to real property) to transact business with the Divisions of PEOPLES GAS SYSTEM, INC. in the signing/issuance of applications for permits, relocation schedules, reimbursement agreements and other normally recurring transactions, and

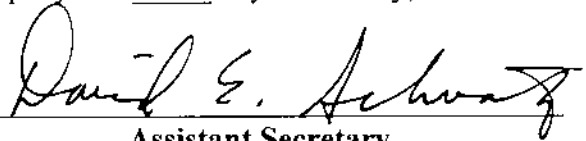
WHEREAS, The FDOT requires the CORPORATE SEAL on documents that memorialize the above mentioned recurring transaction unless waived, NOW THEREFORE BE IT

RESOLVED, That any Division Manager or Officer of PEOPLES GAS SYSTEM, INC. is authorized to transact the above normally recurring business with FDOT, the presence of the Corporate Seal on said documents is hereby waived, and the Corporation Secretary or Assistant Secretary is authorized to communicate this authority to FDOT.

I, D. E. Schwartz, hereby certify that I am Assistant Secretary of Tampa Electric Company (the "Company"), a Florida corporation that is the successor by merger to Peoples Gas System, Inc. and that continues to do business under the name Peoples Gas System, Inc., and there is above set forth a true, correct and complete copy of certain resolutions duly adopted by the Board of Directors of Peoples Gas System, Inc. at a Special Meeting of said Board convened and held on December 7, 1990, at which meeting a quorum for the transaction of business was present and acting throughout.

I further certify that said resolutions have not been altered, amended or rescinded and that the same are now in full force and effect.

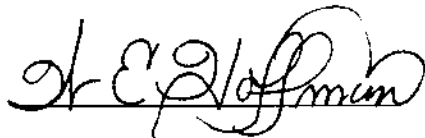
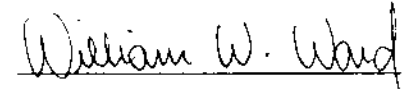
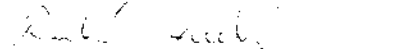
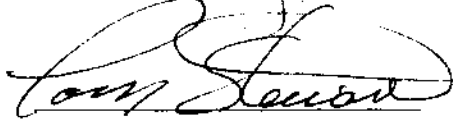
WITNESS my hand and the seal of the Company this 16th day of January, 1998.



Assistant Secretary
TAMPA ELECTRIC COMPANY

CERTIFICATE OF INCUMBENCY AND AUTHORITY

I, David R. Schindler, do hereby certify that the persons whose name, title, position and signature appears below is duly elected, or appointed, qualified and acting representative of said Corporation and hold on the date of this Certificate the offices set opposite their name, that the signature appearing opposite their name is the genuine signature of the representative; that the representative is duly authorized for and on behalf of said Corporation to execute and deliver any document between said Corporation and the **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** and all agreements and instruments in connection therewith, including without limitation, application for permits and similar documents, and that the execution and delivery of any such document, and all agreements and instruments in connection therewith for and behalf of said Corporation is not prohibited by or in any manner restricted by the terms of said Corporation's Certificate of Incorporation, its by-laws, or of any loan agreement, indenture or contract to which said Corporation is a party or under which it is bound. I do further certify that the foregoing authority shall remain in full force and effect, and said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** shall be entitled to reply upon same, until written notice of the modification, rescission or revocation of same, in whole or in part, has been delivered to said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** but no such modification, rescission or revocation shall, in any event, be effective with respect to any documents executed or actions taken in reliance upon the foregoing authority prior to the delivery to said **DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA** written notice of said modification, rescission or revocation. **PEOPLES GAS SYSTEM, INC.** hereby waives the company seal on all documents signed by the representative, and agrees to be bound as fully as if the company seal were affixed. Attached is a corporative action or resolution to this effect.

Name(s) of Representative	Title(s) of Representative	Position(s) of Representative	Signature(s) of Representative
Wayne Hoffman	Division Mgr. N. Miami 01	Division Mgr. of South Florida	
William Ward	Division Mgr. Tampa 02	Division Mgr.	
Richard Firebaugh	Division Mgr. St. Pete 03	Division Mgr.	
Tom Stewart	Division Mgr. Orlando 04	Division Mgr.	

Joe Riggs Division Mgr.
Eustis 05

Jim Wynn Division Mgr.
Jacksonville 06

Wayne Hoffman Division Mgr.
Miami 07

Robert Mumbauer Division Mgr.
Lakeland 08

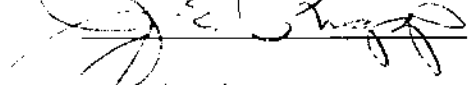
Steve Jarboe Division Mgr.
Daytona 09

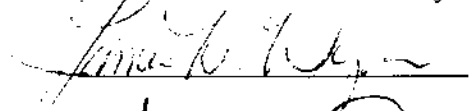
Lance Horton Division Mgr.
Avon Park 10


Jim Maltby Division Mgr.
Sarasota 11


Doug Maclay Division Mgr.
Palm Beach Gardens

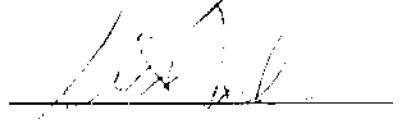
Gerald Cox Vice President
of Technical Services
System/Corporate

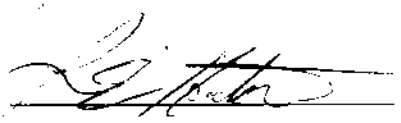
Division Mgr. 

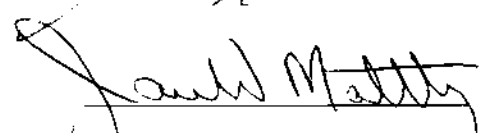
Division Mgr. 

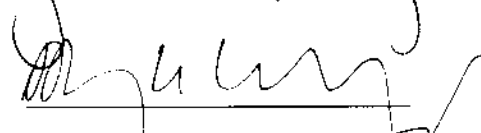
Division Mgr.
of South Florida 

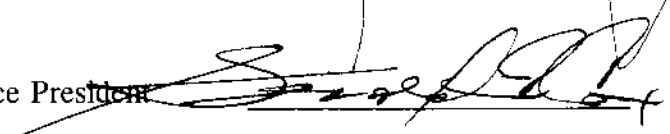
Division Mgr. 

Division Mgr. 

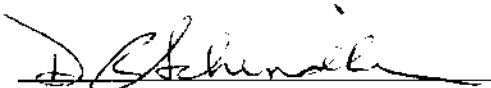
Division Mgr. 

Division Mgr. 

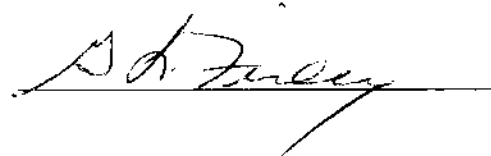
Division Mgr. 

Vice President 

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this 27th day of September 1993.


D. R. Schindler
Corporate Secretary


Attest:


(Seal)

**RESOLUTION OF THE BOARD OF DIRECTORS
PEOPLES GAS SYSTEM, INC.**

WHEREAS, THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) has reason (excluding the transfer of title of PEOPLES GAS SYSTEM, INC. in the signing/issuance of applications for permits, relocation schedules, reimbursement agreements and other normally recurring transactions, and WHEREAS the FDOT requires the CORPORATE SEAL on documents that memorialize the above mentioned recurring transactions unless waived, NOW THEREFORE BE IT RESOLVED that an Division Manager or Officer of PEOPLES GAS SYSTEM, INC. is authorized to transact the above normally recurring business with FDOT, the presence of the Corporate Seal on said documents is hereby waived, and the Corporate Secretary or Assistant Secretary is authorized to communicate this authority to FDOT.

Extract from the minutes of a meeting of the BOARD OF DIRECTORS of PEOPLES GAS SYSTEM, INC., held in Tampa, Florida of December 7, 1990.



D. R. Schindler
Corporate Secretary

(Seal)

CERTIFICATE OF INCUMBENCY AND AUTHORITY

I, CHARLES R. GANDY, do hereby certify that the person(s) whose name, title, position and signature appears below is duly elected, or appointed, qualified and acting representative of said Corporation and holds on the date of this Certificate the office set opposite their name, that the signature appearing opposite their name is the genuine signature of the representative; that the representative is duly authorized for and on behalf of said Corporation to execute and deliver any document between said Corporation and the DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA and all agreements and instruments in connection therewith, including without limitation, application for permits and similar documents, and that the execution and delivery of any such document, and all agreements and instruments in connection therewith for and on behalf of said Corporation is not prohibited by or in any manner restricted by the terms of said Corporation's Certificate of Incorporation, its by-laws, or of any loan agreement, indenture or contract to which said Corporation is a party or under which it is bound. I do further certify that the foregoing authority shall remain in full force and effect, and said DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA shall be entitled to reply upon same, until written notice of the modification, rescission or revocation of same, in whole or in part, has been delivered to said DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA but no such modification, rescission or revocation shall, in any event, be effective with respect to any documents executed or actions taken in reliance upon the foregoing authority prior to the delivery to said DEPARTMENT OF TRANSPORTATION, STATE OF FLORIDA written notice of said modification, rescission or revocation. PEOPLES GAS SYSTEM, INC. hereby waives the company seal on all documents signed by the representative, and agrees to be bound as fully as if the company seal were affixed. Attached is a corporate action or resolution to this effect.

NAME(S) OF REPRESENTATIVE	TITLE(S) OF REPRESENTATIVE	POSITION(S) OF REPRESENTATIVE	SIGNATURE(S) OF REPRESENTATIVE
C. H. Montague	Division Manager Miami	Sr. Vice President	<u>C. H. Montague</u>
T. L. Stewart	Division Manager Tampa	Division Manager	<u>T. L. Stewart</u>
R. F. Firebaugh	Division Manager St. Petersburg	Division Manager	<u>R. F. Firebaugh</u>
O. T. Hall	Division Manager Orlando	Division Manager	<u>O. T. Hall</u>
J. E. Riggs	Division Manager Eustis	Division Manager	<u>J. E. Riggs</u>
J. W. Wynn	Division Manager Jacksonville	Division Manager	<u>J. W. Wynn</u>
R. C. Asbury	Division Manager Lakeland	Division Manager	<u>R. C. Asbury</u>
L. J. Davis	Division Manager Daytona Beach	Division Manager	<u>L. J. Davis</u>
S. J. Jarboe	Division Manager Avon Park	Division Manager	<u>S. J. Jarboe</u>
J. Maltby	Division Manager Sarasota	Division Manager	<u>J. Maltby</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Corporation this 25th day of Dec., 1990.

(Seal)

Attest:

[Signature]
Assistant Secretary
E. Elliott White

Page 2 of 3 Pages

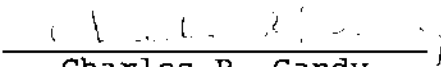
ALL ORIGINAL SIGNATURES ON FILE WITH
R. W. TAYLOR, DISTRICT UTILITY ENGINEER
DELAND, FLORIDA

RESOLUTION OF THE BOARD OF DIRECTORS
PEOPLES GAS SYSTEM, INC.

WHEREAS THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) has reason (excluding the transfer of title to real property) to transact business with the Divisions of PEOPLES GAS SYSTEM, INC. in the signing/issuance of applications for permits, relocation schedules, reimbursement agreements and other normally recurring transactions, and WHEREAS the FDOT requires the CORPORATE SEAL on documents that memorialize the above mentioned recurring transactions unless waived, NOW THEREFORE BE IT RESOLVED that any Division Manager or officer of PEOPLES GAS SYSTEM, INC. is authorized to transact the above normally recurring business with FDOT, the presence of the Corporate Seal on said documents is hereby waived, and the Corporate Secretary or Assistant Secretary is authorized to communicate this authority to FDOT.

Extract from the minutes of a meeting of the BOARD OF DIRECTORS of PEOPLES GAS SYSTEM, INC., held in Tampa, Florida, on December 7, 1990.

(Seal)



Charles R. Gandy
Assistant Secretary

Peoples GAS SYSTEM, Inc.

DIVISION OFFICES
315 TWIGGS STREET • P.O. BOX 2562
TAMPA, FLORIDA 33601

May 14, 1982

Mr. Frank King
Attorney
Florida Department of Transportation
605 Swanee Street
Tallahassee, Florida 32304

Subject: Waiver of Corporate Seal

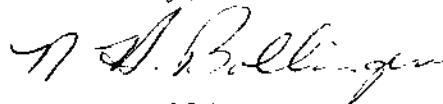
Dear Mr. King:

Peoples Gas System, Inc., a natural gas distribution company with division offices in North Miami, Miami, Orlando, Tampa, Eustis, Lakeland, Daytona, St. Petersburg, and Jacksonville, Florida, must perform work within the limits of the Florida Department of Transportation rights-of-way in order to construct and maintain its gas distribution system. The Florida Department of Transportation requires that all such work must have their prior approval through the use of their Standard Use Permits or Utility Permits, and that these permits must be signed by a corporate officer or certain persons designated as being authorized to sign these forms in lieu of the corporate officer.

We hereby advise that the incumbents in each division office in the positions of Division Manager and/or General Superintendent are duly authorized by the Company to sign these forms. We do further advise that these positions are additional to our Waiver of Corporate Seal previously attested by the Corporate Secretary on May 16, 1978, copy of which is attached.

Please advise us if this is acceptable to the Florida Department of Transportation, so we may inform our division personnel it is no longer necessary to process these permits through our Corporate Headquarters.

Sincerely,



N. H. Bollinger
Vice President-Operations

NHB:fs

Attachment

Peoples
PGAS SYSTEM
SINCE 1895

East Coast Division
P.O. Box 610907
North Miami, Fla. 33161

Telephone:
(305) 893-2522

May 16, 1978

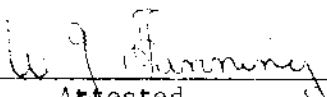
Department of Transportation
Haydon Burns Building
605 Suwannee Street
Tallahassee, Florida 32304

Att: Mr. Tom Webb, Jr.
Secretary

Gentlemen:

As noted in document number 592-400, and titled "Utility Accommodation Guide", Section 2, Paragraph B-4, which states that a waiver of the corporate seal is possible, Peoples Gas System, Inc. is hereby applying for a waiver of our corporate seal. Most permits are applied for from our East Coast operations offices in North Miami. Our corporate offices are in Tampa and, therefore, we experience a delay in obtaining said seal.

Herewith is our attestation of our corporate seal to be placed on file in your Tallahassee office.



Attested
Assistant Secretary

cc: Department of Transportation
District IV
Mr. Paul White, Permit Engineer
780 S. W. 24 Street
Fort Lauderdale, Florida 33315

RECEIVED
PERMIT SECTION
MAY 23 10 31 AM 1978
DEPT OF
TRANSPORTATION