



April 26, 2002

Ms. Blanca Bayo  
Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0872

Re: Tampa Electric Company  
Audit - Fuel & Purchased Power Cost Recovery Clause  
Audit Control No. 02-056-2-1

Dear Ms. Bayo:

Enclosed is Tampa Electric Company's response to your final audit report, dated April 15, 2002, regarding the Fuel and Purchased Power Cost Recovery Clause for the period from January 1, 2001 - December 31, 2001.

Please let me know if you have any questions with respect to this matter.

Sincerely,

Angela L. Llewellyn  
Administrator  
Regulatory Affairs

Enclosure

cc: Mark L. Laux  
James D. Beasley

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TAMPA ELECTRIC COMPANY  
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**Fuel Disclosure No. 2.****Subject:** Revenue Discrepancy**Statement of Fact:** The fuel revenues reported on the utility's November fuel filing on Schedule A2, page 2, line C.1. are greater than the revenues recorded in the general ledger by \$146,822.**Recommendation:** As of the date of this report, the utility has been unable to say with certainty what caused this difference. The utility should provide the analyst in Tallahassee an explanation for this difference.**Response:** The fuel revenues in Tampa Electric's 2001 fuel filing were higher due to general ledger corrections of billing errors for interruptible customers. Various interruptible customers were over or under billed for their share of MWH associated with certain optional provision purchases on their behalf. Corrections of the billing errors were made to the general ledger in November, but were not reflected on the fuel filing schedules. The correction for the billing discrepancies is reflected in Tampa Electric's March 2002, fuel schedules, filed April 25, 2002.DOCUMENT NUMBER-DATE  
04599 APR 26 2002  
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