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September 9, 2005

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 050001-EI

Dear Ms. Bayo:


On April 1, 2005 we filed Prepared Direct Testimony and Exhibit (DRK-1) of Tampa Electric Company's witness, Mr. David R. Knapp, regarding the company's Generating Performance and Incentive Factor ("GPIF") true-up for the period January 2004 through December 2004. Subsequently, the responsibility for testimony regarding Tampa Electric's GPIF related matters was transferred to Mr. William A. Smotherman, who submitted Prepared Direct Testimony and Exhibit (WAS-1) on September 9, 2005 pertaining to the projection period January 2006 through December 2006.

This will serve as Tampa Electric's notice that Mr. Smotherman adopts and sponsors the Prepared Direct Testimony and Exhibit (DRK-1) submitted by Mr. Knapp on April 1, 2005, as if the same had been prepared and submitted by Mr. Smotherman.

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,


James D. Beasley

JDB/pp

cc: All Parties of Record

DOCUMENT NUMBER-DATE

08600 SEP-9 05

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing letter has been furnished by U. S. Mail or hand delivery (*) on this 9th day of September 2005 to the following:

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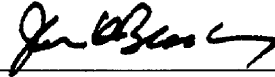
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