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COMMISSION CLERK

Hublic Service Commission

March 13, 2007

Ms. Paula K. Brown Tampa Electric Company P.O. Box 111 Tampa, FL 33601-0111

COMMISSIONERS:

LISA POLAK EDGAR, CHAIRMAN MATTHEW M. CARTER II

KATRINA J. MCMURRIAN

Re:

Docket No: 070007-EI; Company Name: Tampa Electric Company;

Audit Purpose: Environmental Cost Recovery Clause;

Audit Control No: 07-071-2-1

Dear Ms. Brown:

The Florida Public Service Commission will conduct an Environmental Cost Recovery Clause Audit, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Mr. Joe Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

OCUMENT NUMBER-DATE

A formal report is expected to be issued for internal Commission use on June 15, 2007. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

Denise N. Vandiver, Chief

Bureau of Auditing

DNV/sbj

cc: Division of Regulatory Compliance & Consumer Assistance
(All District Offices, File Folder).

Division of the Commission Clerk and Administrative Services
General Counsel
Office of the Public Counsel

Lee Willis / James D. Beasley Ausley Law Firm P.O. Box 391 Tallahassee, FL 32302