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COMMISSION  
CLERK

August 16, 2010

HAND DELIVERED

Ms. Ann Cole, Director  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating  
Performance Incentive Factor; FPSC Docket No. 100001-EI

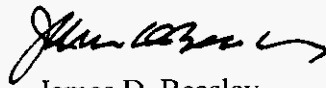
Dear Ms. Cole:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Natural Gas Risk Management Activities, January through July 2010.

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  
Enclosure

COM cc: All Parties of Record (w/enc.)

- APA
- ECR
- GCL
- RAD
- SSC
- ADM
- OPC
- CLK

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**Tampa Electric  
Natural Gas Risk Management Activities  
January through July 2010**

	Type of Hedge	Mark-to-Market Saving/(Loss)	Hedged Volume (MMBTU)	Consumption (MMBTU)	Percent Hedged	Budget Price	Hedge Price	Settle Price
Jan-10	Swaps	\$ (4,236,240)		6,279,331				\$ 5.81
Feb-10	Swaps	\$ (4,894,900)		5,552,378				\$ 5.27
Mar-10	Swaps	\$ (5,526,580)		3,457,509				\$ 4.82
Apr-10	Swaps	\$ (6,626,300)		4,821,739				\$ 3.84
May-10	Swaps	\$ (6,343,380)		6,441,204				\$ 4.27
Jun-10	Swaps	\$ (6,789,150)		6,268,211				\$ 4.16
Jul-10	Swaps	\$ (6,010,740)		5,677,983				\$ 4.72
Total		\$ (40,427,290)		38,498,354				