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October 6, 2010

HAND DELIVERED

Ms. Ann Cole, Director Division of Commission Clerk 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. 100001-EI

TRANSMITTAL OF CONFIDENTIAL INFORMATION

Dear Ms. Cole:

Pursuant to a Request for Confidential Classification and Motion for a Temporary Protective Order Tampa Electric is simultaneously filing with your office, we enclose a single copy of hedging audit workpapers pursuant to Audit Control No. 10-130-2-2. The confidential information contained in this filing is highlighted in yellow and stamped "CONFIDENTIAL." We would appreciate your maintaining confidential treatment of the enclosed material.

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,

Benco

James D. Beasley

JDB/pp Enclosure

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

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