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*ADMITTED IN FL AND TX

April 10, 2001

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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RECORDS AND REPORTING
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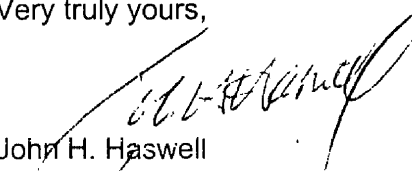
RE: Withlacoochee River Electric Cooperative, Inc./
Tampa Electric Company - Territorial Agreement
Docket Number 900752-EU
Order Number 23905/7

Dear Ms. Bayo:

Previously Tampa Electric Company ("Tampa Electric") submitted a Report on the status of the Territorial Agreement between it and Withlacoochee River Electric Cooperative, Inc. ("WREC"). The purpose of this letter is to acknowledge WREC's concurrence with the Report filed by Tampa Electric and its adoption as the Report of WREC.

Please acknowledge receipt and filing of this letter by stamping the duplicate copy of this letter and returning it to the undersigned in the enclosed self-addressed/stamped envelope. Please feel free to contact me should you have any questions regarding this matter.

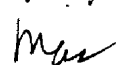
Very truly yours,


John H. Haswell

JHH/daj
Enclosure

cc: Billy E. Brown, Executive Vice President & CEO
Withlacoochee River Electric Cooperative, Inc.
Ms. Roberta Bass
Florida Public Service Commission, Division of Electric & Gas
James D. Beasley, Esquire
Attorney for Tampa Electric Company

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