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IN REPLY REFER TO

September 17, 2002

Ansley Watson, Jr.
P.O. Box 1531
Tampa, Florida 33601
e-mail: aw@macfar.com

VIA FEDERAL EXPRESS

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

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Re: Docket No. 020384-GU -- Application for a rate increase by Tampa Electric Company d/b/a PEOPLES GAS SYSTEM

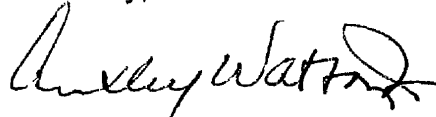
Dear Ms. Bayo:

As required by the Commission's Order No. PSC-02-1227-FOF-GU, issued in the above docket on September 9, 2002, we enclose herewith for filing on behalf of Peoples Gas System the original and 20 copies of a corporate undertaking relating to the interim revenues to be derived from the interim rate increase awarded by the aforesaid order.

Please acknowledge your receipt and the date of filing of the enclosures on the duplicate copy of this letter, and return the same to me in the enclosed preaddressed envelope.

Thank you for your assistance.

Sincerely,



ANSLEY WATSON, JR.

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AWjr/a
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Blanca S. Bayo, Director
September 17, 2002
Page 2

cc: Parties of Record
Ms. Angela Llewellyn
Matthew R. Costa, Esquire



PEOPLES GAS

September 16, 2002

Florida Public Service Commission
Capital Circle Office Center
2450 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850


**Re: Docket No. 020384-GU -- Application for a rate increase by Tampa
Electric Company d/b/a PEOPLES GAS SYSTEM**

To the Commission:

Pursuant to Order No. PSC-02-1227-FOF-GU, issued in the above docket on September 9, 2002, granting interim rate relief, Peoples Gas System hereby agrees that it will undertake to collect the difference between the interim rates authorized by the aforesaid order and the previously authorized rates, subject to such refund thereof as the Florida Public Service Commission shall order herein, with interest at a rate to be determined by the Commission, provided, however, that this undertaking to refund the additional interim revenues is limited to the interim award as such annual award is related to the period the interim rates are in effect.

Respectfully,

PEOPLES GAS SYSTEM

By: 

Francis J. Sivard
Vice President – Accounting & Regulatory

DOCUMENT NUMBER-0411

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