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March 3, 2004

HAND DELIVERED

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

Re: Review of Tampa Electric Company's waterborne transportation contract with
TECO Transport and associated benchmark; FPSC Docket No. 031033-EI

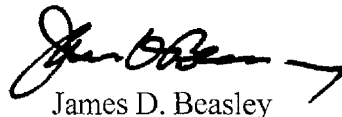
Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Answers to Second Request for Production of Documents (No. 24) of the Florida Industrial Power Users Group, propounded and served by hand delivery on February 18, 2004.

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

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

DOCUMENT NUMBER-DATE

03141 MAR-3 04

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

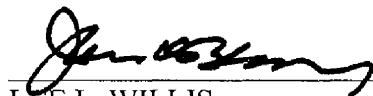
In re: Review of Tampa Electric Company's)
Waterborne transportation contract with) DOCKET NO. 031033-EI
TECO Transport and associated benchmark.) FILED: March 3, 2004
_____)

**TAMPA ELECTRIC COMPANY'S ANSWERS TO
FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 24)
OF THE FLORIDA INDUSTRIAL POWER USERS GROUP**

Tampa Electric Company ("Tampa Electric" or "the company") answers the Second Request for Production of Documents (No. 24) of the Florida Industrial Power Users Group ("FIPUG") and says that it has this date furnished the requested documents to FIPUG with the exception of those documents the company has objected to.

DATED this 3rd day of March 2004.

Respectfully submitted,



LEE L. WILLIS
JAMES D. BEASLEY
Ausley & McMullen
Post Office Box 391
Tallahassee, Florida 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Answer, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 30th day of March 2004 to the following:

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ATTORNEY

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