



TAMPA ELECTRIC®

August 12, 2005

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

Re: Tampa Electric Company
Docket No. 050002-EG, Audit Re.: Energy Conservation Cost Recovery Clause
Audit For The Period January 1, 2004 Through December 31 2004
Audit Control No. 05-042-2-1

Dear Ms. Bayo:

Enclosed is Tampa Electric Company's response to your audit report, dated July 8, 2005, regarding Energy Conservation Cost Recovery Clause Audit for the Period January 1, 2004 through December 31 2004 in Docket No. 050002-EG.

Please let me know if you have any questions with respect to this matter.

Sincerely,

Angela L. Llewellyn
Administrator
Regulatory Affairs

Enclosure

cc: Lee L. Willis, Esq.

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TAMPA ELECTRIC COMPANY
DOCKET NO. 050002-EI
AUDIT: ENERGY CONSERVATION
COST RECOVERY CLAUSE AUDIT
FOR THE PERIOD JANUARY 1, 2004
THROUGH DECEMBER 31 2004
AUDIT CONTROL NO. 05-042-2-1
AUDIT DISCLOSURE NO. 1
FILED: AUGUST 12, 2005
PAGE 1 OF 1

Subject: Conservation (ECCR) Revenues

Tampa Electric agrees in principle with the findings stated in Audit Disclosure No. 1. An inadvertent keypunch error of 0.001 cents per kWh occurred with the calculation of the 2004 revenues for the residential rate class resulting in an understatement of overall revenues for the year. However, the company disagrees with the amount of the understatement and the associated interest identified in the audit disclosure.

Tampa Electric has calculated the 2004 revenue understatement to be \$82,676 versus \$82,897 and the associated interest to be \$1,630 versus \$900. Therefore, the total adjustment, including interest, is \$84,306 versus \$83,577. The interest component of the adjustment covers the January 2004 through May 2005 period due to the adjustment being booked in June 2005.

Tampa Electric will reflect the 2004 total adjustment on Schedule CT-2, page 1 of the 2005 ECCR True-Up Filing. Specifically, the revenue adjustment will be included in line 15 and the interest adjustment will be included in line 17.