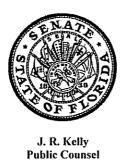
## JEFF ATWATER President of the Senate



## STATE OF FLORIDA OFFICE OF PUBLIC COUNSEL

C/O THE FLORIDA LEGISLATURE
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EMAIL: OPC\_WEBSITE@LEG.STATE.FL.US WWW.FLORIDAOPC.GOV RAY SANSOM Speaker of the House of Representatives



February 5, 2009

Ms. Ann Cole, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0870

RE: Docket No. 080317-EI, In re: Petition for rate increase by Tampa Electric Company

Dear Mrs. Cole:

The Office of Public Counsel will be adopting Florida Retail Federation's late-filed Exhibit 123 (Debt to Equity Cost Comparison - Bang for the Buck Exhibit).

Sincerely,

J.R. Kelly Public Counsel

Patricia A. Christensen
Associate Public Counsel

Enclosures PAC:ppg

cc: Parties of Record