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November 10, 2009

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Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Review of the continuing need and costs associated with Tampa Electric Company's 5
Combustion Turbines and Big Bend Rail Facility; FPSC Docket No. 090368-EI

Dear Ms. Cole:

Enclosed for filing in the above docket are the original and seven (7) copies of Tampa Electric Company's response to the Final Audit Report pursuant to Audit Control No. 09-197-2-1.

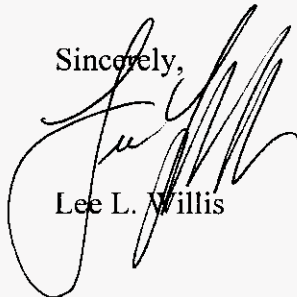
Tampa Electric does not dispute Audit Finding No. 4 analysis and conclusion and thus, provides the information attached hereto re Audit Finding No. 4 for further clarification of Tampa Electric's costs by project as well as updated project costs as of November 6, 2009. In addition, the company expects to incur additional costs associated primarily with the rail facility, which are included in the total projected costs provided in the attached document.

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.

COM _____
APA _____
ECR 2 _____
GCL 1 _____
RAD 1 _____
SSC _____
ADM _____
OPC _____
CLK _____

Sincerely,



Lee L. Willis

LLW/pp
Enclosure

cc: All parties of record (w/enc.)

DOCUMENT NUMBER-DATE

11243 NOV 10 8

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

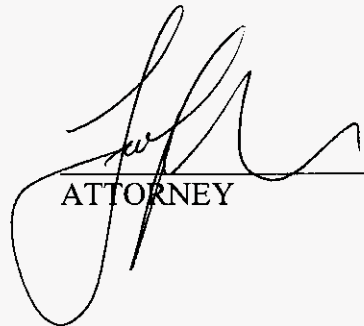
I HEREBY CERTIFY that a true and correct copy of the foregoing Tampa Electric's response to the Final Audit Report, Audit Finding No. 4 has been furnished by hand delivery(*) or by U.S. Mail this 10th day of November, 2009 to the following:

Mr. Keino Young*
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Jon C. Moyle, Jr.
Vicki Gordon Kaufman
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111 West Madison, Rm. 812
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John W. McWhirter, Jr.
P. O. Box 3350
Tampa, FL 33601-3350



ATTORNEY

TAMPA ELECTRIC COMPANY
SUMMARY OF COSTS BY PROJECT
AS OF NOVEMBER 6, 2009

Project No.	Project Description	In-Service Date	Total Costs Incurred thru 08/31/09	Add'l Costs 9/1/09 thru 11/06/09 ⁽¹⁾	Total Costs Incurred thru 11/06/09	Total Projected Costs per Company	Total Projected Costs per MFR	Cost (Over)/Under Projection
H29	Big Bend Rail	12/01/2009 ⁽²⁾	\$ 35,164,126	\$ 17,756,289	\$ 52,920,415	\$ 60,000,000	\$ 46,937,000	\$ (13,063,000)
H22	Bayside CTs 3 & 4	07/13/2009	57,808,585	262,181	58,070,766	58,070,766	93,895,000	35,824,234
H21	Bayside CTs 5 & 6	04/20/09 & 04/27/09	95,738,049	1,954,852	97,692,901	97,692,901	100,547,000	2,854,099
H23	Big Bend CT 4	08/26/2009	39,104,926	2,614,939	41,719,865	41,719,865	51,871,000	10,151,135
			\$ 227,815,686	\$ 22,588,261	\$ 250,403,947	\$ 257,483,532	\$ 293,250,000	\$ 35,766,468

Notes:

(1) Unaudited

(2) Projected in-service date