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COMMISSION
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July 21, 2011

HAND DELIVERED

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

110001-07

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor; FPSC Docket No. 090001-EI

Dear Ms. Cole:

On October 6, 2009 we submitted on behalf of Tampa Electric the original and seven copies of Tampa Electric's Request for Confidential Classification and Motion for Temporary Protective Order of audit work papers pursuant to Audit Control No 09-189-2-1. In the Justification portion of the confidentiality request (Exhibit "A" to the request), on page 1 of Exhibit "A" reference is made to Work Paper 10-8/1 - 2. In the column for No. of Pages for that Work Paper the number "1" should have been "2". We enclose for filing the original and seven (7) copies of page 1 of Exhibit "A" making that correction and ask that you substitute them in place of the corresponding pages in the original filing.

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

| | |
|-----|-----------------|
| COM | _____ |
| APA | JDB/pp |
| ECR | 4 Enclosures |
| GCL | cc: Hyma Vedula |
| RAD | _____ |
| SSC | _____ |
| ADM | _____ |
| OPC | _____ |
| CLK | _____ |

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

JUSTIFICATIONS FOR CONFIDENTIAL TREATMENT OF HIGHLIGHTED PORTIONS OF TAMPA ELECTRIC'S DOCUMENTS SELECTED AS AUDIT WORK PAPERS PURSUANT TO AUDIT CONTROL NO. 09-189-2-1

| <u>Work Papers:</u> | <u>Detailed Description</u> | <u>No. of Pages</u> | <u>Rationale</u> |
|-------------------------|---|---------------------|------------------|
| 2 | Columns titled "Hedged Volume," "Percent Hedged," "Projected Price" and "Hedge Price" | 2 | (1) |
| 7 | Columns titled "Hedged Volume [2008 and 2009], volume on chart, MMBTU | 1 | (1) |
| 10-2A/2 through 10-2A/9 | All information on pages | 8 | (2) |
| 10-3/7 | Highlighted Information | 1 | (1) |
| 10-3/11 | Highlighted Information | 1 | (1) |
| 10-3/18 | Highlighted Information | 1 | (1) |
| 10-3/22 - 23 | Highlighted Information | 2 | (1) |
| 10-3C/2 | All information on page | | (3) |
| 10-7/2 - 4 | Highlighted Information | 3 | (1) |
| 10-8/1 - 2 | Highlighted Information | 2 | (1) |
| 10-8/3 | All information on page | 1 | (1) |
| 44 | Highlighted Information, page 1 of 2 | 1 | (1) |
| 44-1 through 44-22 | Highlighted Information | 73 | (2) |
| 45 | Columns titled "Hedged Volume," "Percent Hedged," "Projected Price" and "Hedge Price" | 1 | (1) |
| 45-1 | Highlighted Information | 5 | (1) |
| 45-2 | Columns titled "Hedged Volume," "Percent Hedged," "Budget Price" and "Hedge Price" | 1 | (1) |
| 45-3 through 45-10 | Highlighted Information | 14 | (2) |
| 45-12, 14, 16 | Highlighted Information | 3 | (1) |
| 61 through 61-1 | Highlighted Information | 2 | (1) |
| 61-2 | All information on page | 1 | (1) |
| 63-3 | All information on page | 1 | (3) |
| 67 | Highlighted Information | 5 | (2) |
| 67 Summary | Highlighted Information | 1 | (1) |

- (1) Public disclosure of the referenced information would reveal Tampa Electric's risk exposure, hedging and purchasing strategies, and the manner and timing of the company's planned entry into the market. This information would allow the opportunity for market manipulation through transactions made in anticipation of the company's entry into the market. Market manipulations based on knowledge of the highlighted information would increase the price of fuel and purchased power paid by Tampa Electric's customers as well as the price paid by the company to hedge the customers' price of fuel. These effects of disclosure would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the benefit of its customers.

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