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May 20, 2015

VIA: ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Request to opt-out of cost recovery for investor-owned electric utility energy efficiency programs by Wal-Mart Stores East, LP and Sam's East, Inc. and Florida Industrial Power Users Group; FPSC Docket No. 140226-EI

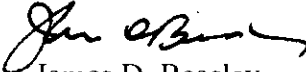
Dear Ms. Stauffer:

The April 1 order establishing procedure in this docket contains a May 20, 2015 due date for any surrebuttal testimony and exhibits for all parties. That order also indicates that the direct testimony, rebuttal testimony and respective exhibits relating to issues 4a through 4c in Docket No. 140002-EG shall be copied into the docket file for this docket.

Tampa Electric believes the direct testimony, rebuttal testimony and associated exhibits transferred into this docket from Docket No. 140002-EG adequately address the issues relating to the opt-out proposals of Wal-Mart Stores East, LP, Sam's East, Inc. and the Florida Industrial Power Users Group. Accordingly, Tampa Electric does not intend to file any surrebuttal testimony on May 20, but reserves the right to file any needed motions and seek the opportunity to respond to any surrebuttal testimony and exhibits that may be filed by any other party to this proceeding.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp

cc: All parties of record