AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

December 22, 2008

HAND DELIVERED

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

Re:

Petition for Rate Increase by Tampa Electric Company

FPSC Docket No. 080317-EI

Dear Ms. Cole:

Enclosed for filing in the above docket are the original and one copy of Tampa Electric Company's Notice of Service of Revised Answer to the Florida Industrial Power Users Group's First Set of Interrogatories, No. 22.

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

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

| In re: Petition for Rate Increase |) | DOCKET NO. 080317-EI |
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| by Tampa Electric Company. |) | |
| |) | FILED: December 22, 2008 |

NOTICE OF SERVICE OF TAMPA ELECTRIC COMPANY'S REVISED ANSWER TO FLORIDA INDUSTRIAL POWER USERS GROUP'S FIRST SET OF INTERROGATORIES (NO. 22)

Tampa Electric Company has this date furnished by hand delivery to Ms. Vicki Gordon Kaufman, Anchors Smith Grimsley, 118 North Gadsden Street, Tallahassee, FL 32301, its Revised Answer to FIPUG's First Set of Interrogatories (No. 22).

DATED this 22 day of December 2008.

Respectfully submitted,

LEE L. WILLIS
JAMES D. BEASLEY
KENNETH R. HART
J. JEFFRY WAHLEN
Ausley & McMullen
Post Office Box 391
Tallahassee, Florida 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

11799 DEC 22 8

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Service of Tampa Electric Company's Revised Answer to FIPUG's First Set of Interrogatories (No. 22), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this day of December 2008, to the following:

Keino Young/Martha Brown*
Jennifer Brubaker/Jean Hartman
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

J. R. Kelly/Patricia A. Christensen Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400

Robert Scheffel Wright John T. LaVia, III Young van Assenderp, P.A. 225 South Adams Street, Suite 200 Tallahassee, FL 32301 Vicki Gordon Kaufman* Jon C. Moyle, Jr. Anchors Smith Grimsley 118 North Gadsden Street Tallahassee, FL 32301

John W. McWhirter, Jr. McWhirter, Reeves & Davidson, P.A. Post Office Box 3350 Tampa, FL 33601-3350

Mr. Michael B. Twomey Post Office Box 5256 Tallahassee, FL 32314-5256

Cecilia Bradley
Office of the Attorney General
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Tallahassee, FL 32399-1050

ATTORNEY