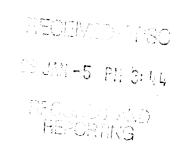
AUSLEY & MCMULLEN

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P.O. BOX 391 (ZIP 32302)

TALLAHASSEE, FLORIDA 32301

(850) 224-9115 FAX (850) 222-7560



January 5, 1999

HAND DELIVERED

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Fuel and Purchased Power Cost Recovery Clause with Generating Performance

Incentive Factor; FPSC Docket No. 990001-EI TRANSMISSION RECONSIDERATION

Dear Ms. Bayo:

Re:

Tampa Electric filed prepared direct testimony of Gerard J. Kordecki in this proceeding on October 13, 1998. Upon further reflection the company hereby withdraws that testimony in favor of this matter proceeding as a policy issue not requiring testimony or other evidentiary materials.

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.

ACKS	incerely,
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