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May 14, 2014

HAND DELIVERED

RECEIVED-FPSC
14 MAY 14 PM 1:51
COMMISSION
CLERK

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

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 140001-EI

CONFIDENTIAL DOCUMENT ENCLOSED

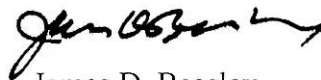
Dear Ms. Stauffer:

We submit on behalf of Tampa Electric Company a single confidential version of Staff's Audit Work Papers pursuant to Audit Control No. 14-027-2-2. This filing is being accompanied by a Request for Confidential Classification and Motion for Temporary Protective Order being separately filed this date with your office.

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

JDB/pp
Enclosure

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