



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

December 21, 2006

By Facsimile and U.S. Mail

Sherrill W. Hudson
Chief Executive Officer
TECO Energy, Inc.
702 N. Franklin Street
Tampa, Florida 33602

Re: TECO Energy, Inc.
Form 10-K fiscal year end December 31, 2005
Filed March 7, 2006
Form 10-Q for the period ended September 30, 2006
Filed November 6, 2006
File No. 001-08180

Tampa Electric Company
Form 10-K fiscal year end December 31, 2005
Filed March 7, 2006
Form 10-Q for the period ended September 30, 2006
Filed November 6, 2006
File No. 001-05007

Dear Mr. Hudson:

We have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief