



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 6, 2017

Gordon L. Gillette  
President and Chief Executive Officer  
Tampa Electric Company  
TECO Plaza  
702 North Franklin Street  
Tampa, Florida 33602

**Re: Tampa Electric Company  
Registration Statement on Form S-3  
Filed February 28, 2017  
File No. 333-216310**

Dear Mr. Gillette:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Daniel Porco at (202) 551-3477 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products