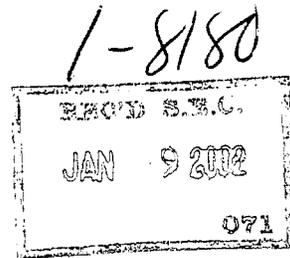


Manager  
Securities Operations

20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
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January 9, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**  
T JAN 29 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, TECO Energy, Inc., Equity Security Units. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 9, 2002. Tentative listing date – January 10, 2002.

Sincerely,