



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2022

Archie Collins  
President and Chief Executive Officer  
Tampa Electric Company  
TECO Plaza  
702 North Franklin Street  
Tampa, FL 33602

**Re: Tampa Electric Company  
Registration Statement on Form S-3  
Filed October 14, 2022  
File No. 333-267890**

Dear Archie Collins:

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 Arthur Tornabene-Zalas at (202) 551-3162 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Megan Foscaldi, Esq.