UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):

December 17, 2007

TECO ENERGY, INC.

(Exact name of registrant as specified in its charter)

Florida (State or other jurisdiction

1-8180 (Commission File Number)

59-2052286 (IRS Employer

of incorporation)

Identification No.)

702 North Franklin Street, Tampa Florida

33602 (Zip code)

(Address of principal executive offices)

Registrant s telephone number, including area code: (813) 228-1111

(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 8 Other Events

Item 8.01: Other Events

On December 17, 2007, TECO Energy issued a press release announcing the applicable consideration for its offer to exchange outstanding TECO Energy 7.20% notes due 2011 or TECO Energy 7.00% notes due 2012, for newly issued TECO Finance notes due 2017. A copy of this press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Section 9 Financial Statements and Exhibits

Item 9.01: Financial Statements and Exhibits

- (d) Exhibits
- 99.1 Press release dated December 17, 2007, announcing the applicable consideration for its offer to exchange outstanding TECO Energy 7.20% notes due 2011 or TECO Energy 7.00% notes due 2012, for newly issued TECO Finance notes due 2017.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: December 18, 2007

TECO ENERGY, INC.

(Registrant)

/s/ S. W. CALLAHAN
S. W. CALLAHAN
Vice President-Treasury and Risk Management
(Treasurer and Chief Accounting Officer
and Assistant Secretary)

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EXHIBIT INDEX

Exhibit No. Description of Exhibits

Press release dated December 17, 2007, announcing the applicable consideration for its offer to exchange outstanding TECO Energy 7.20% notes due 2011 or TECO Energy 7.00% notes due 2012, for newly issued TECO Finance notes due 2017.