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): January 6, 2005
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.)

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702 N. Franklin Street, Tampa, Florida 33602

(Address of principal executive offices) (Zip code)

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

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

TECO Energy, Inc. has announced that it expects to record fourth quarter 2004 after-tax impairment charges of approximately \$480 million primarily related to its remaining merchant power investments (see press release dated January 6, 2005, attached as Exhibit 99.1 to this Current Report).

Section 9 Financial Statements and Exhibits

Item 9.01: Financial Statements and Exhibits

- (b) Exhibits
 - 99.1 Press release dated January 6, 2005, announcing that TECO Energy, Inc. expects to record fourth quarter 2004 after-tax impairment charges of approximately \$480 million.

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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: January 6, 2005

TECO ENERGY, INC.

(Registrant)

/s/ G. L. GILLETTE

G. L. GILLETTE

Executive Vice President

and Chief Financial Officer

(Principal Financial Officer)

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Exhibit Index

Exhibit No.	Description of Exhibits
99.1	Press release dated January 6, 2005, announcing that TECO Energy, Inc. expects to record fourth quarter 2004 after-tax impairment charges of approximately \$480 million.