

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1 FILE NAME: C:\fuel\94fuel\ex.wk	PREPARED BY: Joy McCloud				DATE PREPARED: 08-03-94				Run Date: 06-Sep-94				Gannon					
2 July 1994	Biq Bend 1 - 3				Biq Bend 4								Total					
3 FUEL EXPENSE	Tons		\$		Tons		\$		Tons		\$		Tons		\$			
4																		
5																		
6 Beginning Balanc	421,896.00	20,825,246.02			212,983.00	9,278,878.32			238,340.00	14,027,794.78				873,219.00	44,131,829.12			
7 Brq Rec- Coal	265,087.00	10,061,681.88			69,461.00	2,218,996.52			142,028.00	6,801,514.37				476,576.00	19,082,192.77			
8 Trans- Barqe		2,290,115.99	8.6391109			600,081.28				1,226,995.64	8.6391109			0.00	4,117,192.91			
9 Rail Received									84,020.00	3,381,655.37				84,020.00	3,381,655.37			
10 Rail Freight										1,551,729.59				0.00	1,551,729.59			
11 Limestone & Frt								0.00	0.00	(4,883.60)				0.00	(4,883.60)			
12 Limestone Adj.								0.00	0.00	0.00				0.00	0.00			
13 Harbor Maint	0.00	12,577.10			0.00	2,773.75			0.00	8,501.89				0.00	23,852.74			
14 Adjustment	0.00	0.00			0.00	0.00			0.00	0.00				0.00	0.00			
15 Adjustment-Aeria	0.00	0.00			0.00	0.00			0.00	0.00				0.00	(0.00)			
16 Transfer From BB	10,357.00	447,843.61			(10,357.00)	(447,843.61)			0.00	0.00				0.00	0.00			
17 Total Available	697,340.00	33,637,464.60			272,087.00	11,652,886.26			464,388.00	26,993,218.04				1,433,815.00	72,283,568.90			
18 Consumed	(294,989.00)	(14,229,331.53)			(122,589.00)	(5,250,216.56)			(241,231.00)	(14,021,897.61)				(658,809.00)	(33,501,445.70)			
19									0.00	0.00				0.00	0.00			
20																		
21 Ending Balance	402,351.00	19,408,133.07			149,498.00	6,402,669.70			223,157.00	12,971,320.43				775,006.00	38,782,123.20			
22																		
23 \$/Ton		48.2368208				42.8277950				58.1264332					50.4134556			

	Pile 7		Pile 8		Pile 9		Pile 6		Pile 14		Pile 15		Pile 16		Total	
25 BARGE IN TRANSIT	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
26 FILE NAME: C:\fu																
27																
28																
29 Beginning Bal.	32,061.70	1,142,684.85	421,304.84	23,069,205.27	95,107.94	3,930,410.43	37,655.84	1,823,647.99	40,339.89	908,174.16	15,070.00	429,185.47	0.00	0.00	641,540.21	31,303,308.17
30 Paid	105,857.30	3,554,633.02	83,261.00	3,428,501.64	130,255.48	4,103,046.85	18,143.00	677,972.69	0.00	0.00	3,045.50	78,360.72	0.00	0.00	340,562.28	11,842,514.92
31 Accrual	38,220.75	800,211.90	75,999.00	2,186,529.98	232,848.61	8,094,284.71	8,786.25	611,068.10	0.00	0.00	0.00	0.00	99,097.99	2,525,016.29	454,952.60	14,297,111.48
32 Reversal	(41,530.05)	(980,250.11)	(83,270.00)	(2,549,703.41)	(88,413.47)	(2,587,894.15)	(38,570.25)	(1,406,499.93)	0.00	0.00	(3,045.50)	(78,360.72)	0.00	0.00	(254,829.27)	(7,602,708.32)
33 Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Aerial Survey	11,267.28	0.00	20,988.33	0.00	23,472.32	0.00	14,454.75	0.00	16,223.46	0.00	1,605.37	0.00	0.00	0.00	88,011.51	0.00
36 6/94 Transp. adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(170,149.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Transportation		62,896.71		1,483,974.99		1,732,933.75		268,104.34	0.00	0.00	0.00	0.00	0.00	172,923.64	0.00	3,720,833.43
38 Total Available	145,876.98	4,660,176.37	518,283.17	27,618,508.47	393,270.88	15,442,930.65	40,469.59	1,804,144.13	56,563.35	908,174.16	16,675.37	429,185.47	99,097.99	2,697,940.43	1,270,237.33	53,561,059.68
39 Del. to Gannon	0.00	0.00	0.00	(6,384,596.15)	0.00	0.00	0.00	0.00	(15,996.00)	(256,829.80)	(6,220.00)	(160,088.42)	0.00	0.00	(142,028.00)	(6,801,514.37)
40 Del. to BB 1-3	0.00	0.00	0.00	0.00	(209,598.00)	(8,230,478.12)	(18,468.00)	(823,307.91)	0.00	0.00	0.00	0.00	(37,021.00)	(1,007,895.85)	(265,087.00)	(10,061,681.88)
41 Del. to BB 4	(69,461.00)	(2,218,996.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(69,461.00)	(2,218,996.52)
42																
43 Ending Balance	76,415.98	2,441,179.85	398,471.17	21,233,912.32	183,672.88	7,212,452.53	22,001.59	980,836.22	40,567.35	651,344.36	10,455.37	269,097.05	62,076.99	1,690,044.58	793,661.33	34,478,866.91
44																
45 \$/Ton		31.9459340		53.2284532		39.2679230		44.5802423		16.0558765		25.7376878		27.2249763		

	Tons	\$	**** REVISED ****	
46 July 1994				
47 RAIL MATERIAL				
48				
49 Beginning Balanc	7,989.00	311,817.68		
50 Paid	91,594.00	3,749,339.63		
51 Accrual	92,201.00	2,130,143.83		
52 Reversal	(91,594.00)	(2,158,832.07)		
53 Adj	0.00	0.00		
54 Adj	0.00	0.00		
55 Total Available	100,190.00	4,032,469.07		
56 Delivered to Gan	(84,020.00)	(3,381,655.37)		
57				
58 Ending Balance	16,170.00	650,813.70		
59				
60 Rail-\$/Ton		40.2482191		

This report was revised because BB 1-4 station reports for July, 1994 were revised a transfer between stations were made on the revised station reports for July. The fuel expense correction will appear on JE 32 for August, 1994.

Gatliff In-Transit	(76,731.99)
Zeigler In-Transit	26,216.00
Total Inventory Tons	1,584,837.33
Total (this schedule) Inventory	73,911,803.81
Barge In-transit Transportation	2,824,717.95
Total Rail In-transit Inventory	300,024.88
Total	77,036,546.64



DOCUMENT NUMBER-DATE
06422 JUL-6 95
FPSC-RECORDS/REPORTING

up 10-13 p 396

SCANNED

DECLASSIFIED
SPECIFIED
CONFIDENTIAL

990001

Tampa Electric Co.

DKI 950001 E7 - Fuel Audit - Analysis of Coal Grn. Exp. Diff. 3/31/95
Six Months Ended 3/31/95

Kar-ghn

FILE NAME:	A		B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q			
95FUELEXP	Big Bond 1-3		0.00		DATE PREPARED: 03-05-95		Big Bond 4		Gannon		Run Date		07-Mar-95		10:18:29 AM		Total																			
FEBRUARY 1995																																				
FUEL EXPENSE																																				
	Tons		\$		Tons		\$		Tons		\$		Tons		\$		Tons		\$		Tons		\$		Tons		\$		Tons		\$		Tons		\$	
Beginning Balance	190,572.00	8,288,125.02	59,389.00	2,619,523.89	160,722.00	8,177,570.11	410,633.00	21,085,218.98																												
Big Rec- Coal	332,518.00	13,196,649.72	58,657.00	2,108,620.23	129,266.00	8,064,569.23	820,641.00	21,189,839.18																												
Trans- Barga		2,948,912.03		8,068,428.2		1,148,286.24		4,617,267.35																												
Ref Received				0.00		3,234,356.13		1,383,073.98																												
Rail Freight																																				
Limestone & Ft		16,195.81		2,635.78		7,330.71		26,162.30																												
Harbor Maint Fee																																				
Truck Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Aerial Survey	29,561.00	1,437,293.58	7,077.00	308,337.45	12,017.00	702,866.42	48,605.00	2,448,189.45																												
Transfer from BB4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Transfer to BB1-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Available	557,601.00	26,887,468.16	125,273.00	6,561,088.37	379,248.00	21,616,801.82	1,057,120.00	53,964,356.37																												
Consumed	(287,040.00)	(13,946,277.40)	(16,921.00)	(751,152.63)	(231,220.00)	(13,117,827.73)	(535,181.00)	(27,835,257.74)																												
Ending Balance	270,561.00	12,941,190.76	108,352.00	4,809,935.74	148,028.00	8,508,974.09	521,939.00	26,129,098.61																												
\$/Ton		48.6562061		46.3917396		56.7331016		51.0484679																												

WLP
43-115
3-1
P109

FILE NAME:	P& 7		P& 8		P& 9		P& 14		P& 15		P& 16		P& 10		Total	
95FUELE																
FEBRUARY 1995																
RAIL MATERIAL																
	Tons		\$		Tons		\$		Tons		\$		Tons		\$	
Beginning Balance	263,530.59	3,436,390.45	161,592.07	8,587,628.05	290,286.37	11,562,541.13	43,964.36	985,861.17	12,866.79	651,695.84	243,649.18	10,332,833.65	236,573.81	13,086,976.48	1,394,020.97	58,478,390.04
Paid	168,979.30	6,260,472.76	33,232.97	941,630.52	99,021.80	3,911,489.60	0.00	0.00	0.00	24,041.98	1,707,240.99	29,787.70	1,200,102.72	422,460.70	15,907,764.34	
Accrual	53,053.10	1,677,137.85	90,384.56	2,814,334.55	93,577.23	2,546,603.58	0.00	0.00	0.00	111,598.55	3,273,567.93	10,063.10	360,158.91	358,676.54	10,771,802.82	
Reversal	(103,339.75)	(4,428,285.00)	(63,097.35)	(393,829.39)	(97,534.63)	(3,442,846.11)	0.00	0.00	0.00	(62,101.98)	(7,168,967.24)	(28,787.70)	(1,309,980.69)	(345,971.84)	(11,735,115.18)	
Gulf Price adj	0.00	0.00	0.00	(1,096,351.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,043,826.90)	
Zero out in transit	0.00	0.00	8,888.48	249,699.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,613.14)	1,375.57	0.00	
ARL Peabody/CSX	0.00	0.00	0.00	28.87	0.00	(15,679.03)	0.00	0.00	0.00	0.00	0.00	0.00	(5,573.72)	0.00	(7,991.39)	
AFM Consol.	0.00	0.00	0.00	0.00	0.00	(4,044.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(44,044.78)	
Tonnage Adj.	(30.25)	0.00	12,998.20	719,154.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,998.20)	(719,154.87)	(30.02)	
Transportation 1/95	0.00	241,625.00	0.00	348,279.78	0.00	305,618.72	0.00	0.00	0.00	0.00	(274,342.67)	0.00	275,304.16	0.00	943,235.04	
Transportation	0.00	397,165.68	0.00	1,014,233.42	0.00	1,182,561.90	0.00	0.00	0.00	0.00	719,459.98	0.00	70,493.41	0.00	3,384,914.39	
Total Available	382,192.99	13,692,506.74	250,998.88	13,192,558.61	385,250.57	16,187,164.95	43,964.36	985,861.17	12,866.79	661,695.84	317,247.73	13,639,792.69	229,125.57	12,754,053.87	1,830,531.69	76,633,638.40
Del. to Gannon	0.00	0.00	(91,815.00)	(4,825,817.43)	0.00	0.00	(27,721.00)	(621,618.43)	(9,730.00)	(417,133.35)	0.00	0.00	0.00	0.00	(129,266.00)	
Del. to BB 1-3	0.00	0.00	0.00	0.00	(117,783.00)	(4,951,868.20)	(9,879.00)	(125,104.05)	(1,848.00)	(78,729.78)	(62,631.00)	(2,692,365.86)	(50,549.00)	(2,819,387.83)	(332,518.00)	
Del. to BB 4	(58,837.00)	(2,108,620.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,108,620.23)	
Ending Balance	323,355.99	11,583,886.51	159,183.88	8,366,741.18	267,467.57	11,245,176.75	10,864.36	239,338.67	1,278.79	64,822.81	254,616.73	10,947,026.83	178,536.57	8,538,065.74	1,309,690.69	55,483,589.22
\$/Ton		35.8261588		52.5602290		42.0431488		22.4240392		42.8706480		42.9541380		65.6640342		41.8640873

PBC

28-16
42-16

2703525776 (A)

UTILITY ORIGINAL
GENERATION NUMBER
FOR FEB 1995.

GENERATION NUMBER

TRACED TO G/L
ACCTS: (FEB 95)
ACCT#

501.47 751 152 632
501.49 13 966 277 407
501.59 13 117 827 737

Tota 1 (A) 2703525776

SPECIFIED
CONFIDENTIAL

Source: PBC

Tampa Electric Co.
 DKY 950001 BI - Fuel Audit - Analysis of Coal Gen. Exp. Difference
 Six Months Ended 3/31/95
 7/24 5/30/95
 New 6/1/95

FILE NAME:	95FUELEXP	REVISED FEBRUARY	DATE PREPARED:	04-04-95	Run Date	05-Apr-95	11:06:59 AM
FEBRUARY 1995	Big Bend 1-3	Big Bend 4	Omnion	Total			
FUEL EXPENSE							
	Tons	\$	Tons	\$	Tons	\$	Tons
6 Beginning Balance	190,572.00	9,288,125.02	59,389.00	2,619,523.85	160,722.00	9,177,570.11	410,633.00
7 Brq Rec- Coal	332,518.00	13,196,649.72	58,857.00	2,108,620.23	129,266.00	5,864,569.23	520,641.00
8 Trans- Barge		2,948,912.03		521,969.08		1,146,386.24	0.00
9 Rail Received			0.00	0.00		3,234,355.13	77,241.00
10 Rail Freight						1,383,023.98	0.00
11 Limestone & Frt					0.00	0.00	0.00
12 Harbor Maint Fee		16,493.81		2,635.78	0.00	7,330.71	0.00
13 Truck Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Aerial Survey	29,561.00	1,437,285.58	7,027.00	308,337.45	12,017.00	702,566.42	48,605.00
15 adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Transfer to BB1-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Total Available	552,601.00	26,887,468.16	125,273.00	5,561,086.39	379,246.00	21,515,801.82	1,057,120.00
18 Consumed	(278,583.00)	(13,554,791.86)	(16,517.00)	(733,218.36)	(231,220.00)	(13,117,827.73)	(526,320.00)
19							
20 Ending Balance	274,018.00	13,332,676.30	108,756.00	4,827,868.03	148,026.00	8,397,974.09	530,800.00
21							
21 \$/Ton		48.6562061		44.3917396		56.7331015	
22							
23							
24							
BARGE IN TRANS							
	Pile 7		Pile 8		Pile 9		Pile 10
26 FILE NAME:	95F						
27	Tons	\$	Tons	\$	Tons	\$	Tons
28							
29 Beginning Balance	263,530.59	9,436,390.45	161,592.07	8,587,628.05	290,286.32	11,652,541.13	43,964.36
30 Paid	168,979.30	6,360,472.76	33,232.92	941,630.32	99,021.80	3,911,489.60	0.00
31 Accrual	53,053.10	1,677,137.85	90,384.56	2,814,334.35	93,577.23	2,646,603.38	0.00
32 Reversal	(103,339.75)	(4,420,285.00)	(53,097.35)	(393,029.39)	(97,634.83)	(3,442,846.11)	0.00
33 Outlift Price adj	0.00	0.00	0.00	(1,086,351.49)	0.00	0.00	0.00
34 Zero out In-transit	0.00	0.00	5,888.48	249,699.63	0.00	0.00	0.00
35 ARM Peabody/CS	0.00	0.00	0.00	28.87	0.00	(15,679.09)	0.00
36 ARM Consol.	0.00	0.00	0.00	0.00	0.00	(44,044.78)	0.00
37 Tonnage Adj.	(30.23)	0.00	12,998.20	719,154.67	0.00	0.00	0.00
38 Transportation 1/95	0.00	241,625.00	0.00	345,229.78	0.00	305,518.72	0.00
39 Transportation		397,165.68		1,014,233.42		1,183,561.90	0.00
40 Total Available	382,192.99	13,692,506.74	250,998.88	13,192,558.61	385,250.52	16,197,144.95	43,964.36
41 Del. to Omnion		0.00	(91,815.00)	(4,825,817.43)	0.00	0.00	(27,721.00)
42 Del. to BB 1-3		0.00	0.00	0.00	(117,783.00)	(4,951,968.20)	(5,579.00)
43 Del. to BB 4	(58,837.00)	(2,108,620.23)		0.00	0.00	0.00	0.00
44							
45 Ending Balance	323,355.99	11,583,886.51	159,183.88	8,366,741.18	267,467.52	11,245,176.75	10,664.36
46							
47 \$/Ton		35.8261588		52.5602290		42.0431488	
48							
FEBRUARY 1995							
RAIL MATERIAL							
	Tons	\$	Tons	\$			
51							
52 Beginning Balance	16,562.00	627,971.45	141,535.85	3,840,451.18			
53 Paid	60,961.00	2,950,989.82	67,347.00	1,786,247.75			
54 Accrual	102,371.55	4,140,929.20	0.00	0.00			
55 Reversal	(60,735.00)	(207,675.63)	(0.23)	(6.75)			
56 Outlift Price adj	0.00	(2,491,843.02)	0.00	0.00			
57 Adj CSX Refund	0.00	(30,738.05)	0.23	0.00			
58 Total Available	119,159.55	4,989,633.77	141,535.85	3,840,451.18			
59 Del. to Omnion	(77,241.00)	(3,234,355.13)	0.00	0.00			
60							
61 Ending Balance	41,918.55	1,755,278.64	141,535.85	3,840,451.18			
62							
63 Rail \$/Ton		41.8735533		3.08884073			
64							

FPC Auditor's note:

Effect of revision
 are included in value
 March journal ledger
 posting.

**SPECIFIED
 CONFIDENTIAL**

WP
 93-15
 7-2
 P181

generation number

2710583795 - Utility revised

Source: PBC

PBC

THE WALTER LATHAM COMPANY (708) 845-8787

II B 1

COMPANY: TAMPA ELECTRIC COMPANY
 SUBJECT: ANALYSIS AND RECONCILIATION OF COAL INVENTORY STOCK - A/C 151.10 (ENDING INVENTORY)
 PERIOD: 6 MONTHS ENDED SEPTEMBER 30, 1994
 AUDITOR: ANNE LAWLER

**SPECIFIED
 CONFIDENTIAL**

FUEL AUDIT
 DKT 940001 - EI
 FILENAME: COALINV
 RANGE : A21..W60 (SCH1)

MONTH	(A) LOCAL INVENTORY (1,2)		(C) COAL-IN-TRANSIT INVENTORY (BARGE)		(E) BARGE TRANSPORTATION	(F) COAL-IN-TRANSIT INVENTORY (RAIL)		(H) RAIL TRANSPORTATION	(I) GRAND TOTAL	
	UNITS	DOLLARS	UNITS	DOLLARS		UNITS	DOLLARS		UNITS	DOLLARS
1 APR 94	635,539.00	31,970,593.62	832,072.98	40,715,558.62	3,305,597.20	15,966.00	643,651.09	278,928.07	1,483,577.98	76,914,328.60
2 MAY 94	890,682.00	45,274,158.93	714,253.84	34,306,596.17	2,808,276.72	0.00	0.00	0.00	1,604,935.84	82,389,031.82
3 JUN 94	873,219.00	44,131,829.13	641,540.21	31,303,308.17	2,756,651.79	7,989.00	311,817.68	141,018.90	1,522,748.21	78,644,625.67
4 JUL 94	775,006.00	38,782,123.24	793,661.33	34,478,866.91	2,824,717.95	16,170.00	650,813.70	300,024.88	1,584,837.33	77,036,546.68
5 AUG 94	649,885.00	32,624,514.18	902,456.99	42,419,818.84	3,230,060.07	15,280.00	631,123.56	257,166.43	1,567,621.99	79,162,683.08
6 SEP 94	528,031.00	27,613,454.24	964,335.19	42,813,025.17	3,855,515.78	17,821.00	716,595.26	286,265.45	1,510,187.19	75,284,855.90
SOURCE:	W/P 45-3/1A	W/P 45-3/1A	JE 32 WKSHT	JE 32 WKSHT	BRG TRANS WKSH (FUEL)94BTRANS)	JE 32 WKSHT	JE 32 WKSHT	RAIL TRANS WKSH (94JE32SB)	TO W/P 45A*	TO W/P 45A

NOTES:

- 1) DOLLARS AND UNITS CLASSIFIED IN THIS SCHEDULE AS "LOCAL INVENTORY", ARE INCLUDED IN THE FUEL ADJUSTMENT CLAUSE AS COAL-ENDING INVENTORY (SCHEDULE A6).
- 2) IN ORDER FOR COAL TO BE INCLUDED IN "LOCAL INVENTORY", IT MUST HAVE BEEN UNLOADED FROM THE BARGE/RAIL THAT IS TRANSPORTING SAME FROM THE ELECTRO-COAL SITE, BY MIDNIGHT OF THE LAST DAY OF THE CURRENT MONTH. OTHERWISE, IT IS INCLUDED IN THE INVENTORY - REMOTE STORAGE, AT THE ELECTRO-COAL FACILITY.

SOURCE: AS RECORDED ABOVE

SPECIFIED CONFIDENTIAL
 W/P 45-3A

COMPANY: TAMPA ELECTRIC COMPANY
 SUBJECT: ANALYSIS AND RECONCILIATION OF COAL INVENTORY STOCK - A/C 151.10 (ENDING INVENTORY)
 PERIOD : 6 MONTHS ENDED MARCH 31, 1995
 AUDITOR: Tom Stambaugh

FUEL AUDIT
 DKT 940001 - EI
 FILENAME: COALINV
 RANGE : A21..V60 (SCH1)

MONTH	(A) LOCAL INVENTORY (1,2)		(C) COAL-IN-TRANSIT INVENTORY (BARGE)		(E) BARGE TRANSPORTATION	(F) COAL-IN-TRANSIT INVENTORY (RAIL)		(H) RAIL TRANSPORTATION	(I) GRAND TOTAL UNITS	(J) DOLLARS
	UNITS	DOLLARS	UNITS	DOLLARS		UNITS	DOLLARS			
1 OCT 94	406,837.00	20,850,471.35	1,095,752.10	49,204,085.30	4,157,036.49	17,570.00	707,794.94	324,224.45	1,520,159.10	75,243,612.53
2 NOV 94	397,489.00	20,169,444.73	1,343,140.91	58,070,294.62	4,558,797.01	17,850.00	719,246.22	324,031.14	1,758,479.91	83,841,813.72
3 DEC 94	553,316.00	29,057,128.14	1,318,997.78	57,321,005.19	5,062,088.35	0.00	0.00	0.00	1,872,313.78	91,440,221.68
4 JAN 95	410,633.00	21,085,219.01	1,394,020.97	58,476,380.06	5,345,776.96	16,562.00	627,971.45	296,688.56	1,821,215.97	85,832,036.04
5 FEB 95	521,939.00	26,129,098.60	1,309,890.69	55,463,699.22	5,132,564.64	41,918.55	1,755,278.64	750,467.31	1,873,748.24	89,231,108.41
6 MAR 95	680,354.00	33,558,733.14	1,278,771.26	54,643,657.35	5,304,414.53	9,127.00	372,318.37	162,383.54	1,968,252.26	94,041,506.93

SOURCE: (FILENAME) W/P 45-3/1 W/P 45-3/1 JE 32 WKSHT (93JE32GA) JE 32 WKSHT (FUEL\93BTRANS) BRG TRANS WKSH JE 32 WKSHT JE 32 WKSHT RAIL TRANS WKSH

To 45B To 45B

NOTES:

- 1) DOLLARS AND UNITS CLASSIFIED IN THIS SCHEDULE AS "LOCAL INVENTORY", ARE INCLUDED IN THE FUEL ADJUSTMENT CLAUSE AS COAL-ENDING INVENTORY (SCHEDULE A6).
- 2) IN ORDER FOR COAL TO BE INCLUDED IN "LOCAL INVENTORY", IT MUST HAVE BEEN UNLOADED FROM THE BARGE/RAIL THAT IS TRANSPORTING SAME FROM THE ELECTRO-COAL SITE, BY MIDNIGHT OF THE LAST DAY OF THE CURRENT MONTH. OTHERWISE, IT IS INCLUDED IN THE INVENTORY - REMOTE STORAGE, AT THE ELECTRO-COAL FACILITY.

SPECIFIED
COMPLETION

SOURCE: AS RECORDED ABOVE

W/P 45-3 B
p'd'

TAMPA ELECTRIC COMPANY

DKT 940001 E2 - Fuel Audit - Verification of corrections next month.
Six Months Ended 9/30/94

2/2/95
2/6/95

SPECIFIED (A) (B)
CONFIDENTIAL

Purpose: Verify that differences explained by utility in August 1994 were corrected in September.

Situation: Utility showed a difference between its filing and general ledger in two different months for coal.

	FAC Filing	Gen Ledger Acct 151.10	FAC over Gen Ledger	Cause
WP 45A } July	7703654638	7701247142	2407496	Interplant transfer
August	7916268308	7943691427	<27423119>	Data entry <27403119>
				Misstatement <20000>
				Total <27423119>

Utility Corrections:

Month	Reference	Acct #	Dr.	Cr.
August	JE 90032	151.10	2407522	
		501.49		2221925
		501.47		185597

The entry increases the ending inventory balance in the general ledger account to equal the amount in the FAC filing. This handling of the transaction is proper because inventories were only moved. Consumption was not increased (Acct 501.47).

Month	Reference	Acct #	Dr.	Cr.
32 September	JE 90032	165.50		13701560
33		151.10	13701560	
36 September	JE 90032	151.10		27403120 To 45A
37		165.50	27403120	

Properly changes rail car lease to inventory.

Properly reverses erroneous data entry of previous month which auditor saw in journal entry.

Source:	September JE 90032	151.10		200.00	} OK, From 8/94.
	JE 90032	501.49	200.00		

Conclusion: Errors properly corrected by utility. WP 45-SA p. 5/1

TAMPA ELECTRIC COMPANY

DKT 950001 E7 - Fuel Audit - Analysis of Barge Transportation Costs
 Six Months Ended 9/30/84
 III B4
 FST 5/31/95
 Hays 6/2/95

	(A)	(B)	(C)	(D)
<u>Purpose:</u>	Document the per-ton price of transportation costs paid by Tampa Electric for barge coal during the audited period.			
	Barge Transport Dollars	Coal Tons	Barge Transport Cost per Ton	
<u>Month</u>	<u>Paid</u>	<u>Received</u>	<u>=</u>	
1	April 480893356	577196	833	
2	May 560903708	728623	770	
3	June 433434449	506966	855	
4	July 411719291	476576	864	
5	August 353438143	411274	859	
6	September 315216296	368161	867	
7	Total 2555605243	3068796	833	

FPSC Auditors Note: General ledger reconciliation is accomplished in WP 43A.

**SPECIFIED
CONFIDENTIAL**

Source: Dollars and tons from Utility fuel expense report by month.

WP
48A
p1 of 1

TAMPA ELECTRIC COMPANY

DKT 950001 EI - Fuel Audit - Analysis of Barge Transportation Costs
 Six Months Ended 3/31/85
 III B 4
 5/31/85
 Hurd 2/85

(A) (B) (C) (D)

Purpose: Document the per-ton price of transportation costs paid by Tampa Electric for barge coal during the audited period.

Month	Barge Transport Dollars Paid	Coal Tons Received	Barge Transport Coal per Ton
October	343970975	352029	977
November	343450742	378723	907
December	397080476	545257	728
January	377230749	429764	878
February	461726735	520641	887
March	451177022	529659	852
Total	2374636699	2756073	862

FPSC Auditors Note: General ledger reconciliation is accomplished in WP 43 B.

**SPECIFIED
 CONFIDENTIAL**

Source: Dollars and tons from utility fuel expense report by month.

WP
 43B
 p1 of 1

(A)

(B)

(C)

(D)

(E)

(F)

(G)

Company: Tampa Electric Company
Subject: Analysis of fuel contracts
Period: Six months ended 9/30/94.

Filename: A:\CONTRACTA.WK3
Range: A21..Q80
Auditor: Tom Stambaugh

UNSPECIFIED
CONFIDENTIAL

II B K, P 9

Unit prices and quarterly price changes:

Fuel Type	Coal	Supplier name	Contract Date	4/1/94	Change	7/1/94	Change	10/1/94	
1		Basin Resources	7/1/94	\$0.00	\$0.00	\$25.48	\$0.00	\$25.48	Contract period 7/1/94 - 12/31/99.
2		Consolidated Coal/Blacksville	12/22/86	\$40.79	(\$0.40)	\$40.39	\$0.00	\$40.39	
3		Consolidated Coal/Humphrey	12/22/86	\$39.74	(\$0.40)	\$39.34	\$0.00	\$39.34	
4		Consolidated Coal/Ohio #11	12/22/86	\$37.32	(\$0.37)	\$36.96	\$0.00	\$36.96	
5		Gatliff Coal Company	1/1/93	\$44.41	\$0.00	\$44.41	\$0.00	\$44.41	Contract period 1/1/93 - 12/31/99.
6			Supplemntl	\$24.27	\$0.00	\$24.27	\$0.00	\$24.27	
7		MapCo/Webster County	1/15/88	\$30.98	\$0.33	\$31.31	\$0.01	\$31.32	
8		Peabody COALSALES	1/10/89	\$35.33	\$0.00	\$35.33	\$0.00	\$35.33	W. Ky Arclar
9				\$33.81	\$0.00	\$33.81	\$0.00	\$33.81	
10		Sugar Camp Coal Co.	1/1/94	\$25.93	\$0.00	\$25.93	\$0.00	\$25.93	
11		Unionvale Coal/Bell Dock	7/5/94	\$34.50	(\$0.25)	\$34.25	\$0.00	\$34.25	
12		Unionvale Coal/Cumberland	7/5/94	\$34.50	(\$0.25)	\$34.25	\$0.00	\$34.25	
13		Unionvale Coal/Half-Moon Tipple	7/5/94	\$34.50	\$0.25	\$34.75	\$0.00	\$34.75	
14		Zeigler Coal Supply/Old Ben Coal	Not shown	\$42.95	\$0.16	\$43.11	\$0.13	\$43.25	Merger of Old Ben and Zeigler with Old Ben the surviving company (in contract).

SPECIFIED
CONFIDENTIAL

Unit prices and quarterly price changes:

Lime-stone	Supplier name	Contract Date	4/1/94	Change	7/1/94	Change	10/1/94
15	Vulcan/ICA Distribution	4/12/93	\$9.35	\$0.00	\$9.35	\$0.00	\$9.35

Unit prices and quarterly price changes:

#6 Oil	Supplier name	Contract Date	4/1/94	Change	7/1/94	Change	10/1/94
	Coastal Refining and Marketing, Inc.	8/1/92	Market-based pricing. Five-day average of Platt's Oilgram.				

Unit prices and quarterly price changes:

#2 Oil	Supplier name	Contract Date	4/1/94	Change	7/1/94	Change	10/1/94
	Coastal Refining and Marketing, Inc.	9/1/94	Market-based pricing. Five-day average of Platt's Oilgram.				

WP
59

Conclusion: Contracts appear to be consistent with previous periods. Price changes submitted by supplier bear a company approval memo.

Source: All information except tonnage came from contracts; tonnage came from fuel ledger.