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November 20, 1998

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor; FPSC Docket No. 980001-E1

Dear Ms. Bayo:

On behalf of Tampa Electric Company, we enclose fifteen (15) copies of the following revised Schedules (marked Revised 11/18/98):

- Schedule E1
- Schedule E-1B-1
- Schedule E-1D
- Schedule E2
- Exhibit (KOZ-3)

Each of these schedules is sponsored by Tampa Electric witness Karen Zwolak. The only changes effected in these revised schedules are brought about by the change in the regulatory assessment fee multiplier. We would appreciate your distributing these revised schedules to the recipients at the commission of the original filing so that they may be substituted in place of the earlier corresponding schedules.

ACK _____
AFR _____
APP _____

CAF _____ Please acknowledge receipt and filing of the above by stamping the duplicate copy of this
CMT _____ letter and returning same to this writer.

CTE _____ Thank you for your assistance in connection with this matter.

EA *Bohannon*

LE _____
LH *3 to 6*
LJ _____
LK _____
LM _____
LN _____
LO _____
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LZ _____

Sincerely,

James D. Beasley
James D. Beasley

JDB/pp
Enclosures

DOCUMENT NUMBER-DATE

13122 NOV 20 98

cc: All Parties of Record (w/enc.)

FPSC-RECORDS/REPORTING

**FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: JANUARY 1999 THRU DECEMBER 1999**

	DOLLARS	MWH	cents/KWH
1. Fuel Cost of System Net Generation (E3)	377,406,973	17,949,322	2.10263
2. Nuclear Fuel Disposal Cost	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost (Ft. Meade / Wauchula Wheeling)	(36,000)	17,949,322	(0.00020)
4a. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER (LINES 1 THROUGH 4a)	377,370,973	17,949,322	2.10242
6. Fuel Cost of Purchased Power - System (Exclusive of Economy)(E7)	19,610,500	537,382	3.64927
7. Energy Cost of Sch C,X Economy Purchases (Broker) (E9)	1,103,200	24,265	4.54647
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Economy Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Energy Payments to Qualifying Facilities (E8)	8,323,300	415,188	2.00471
12. TOTAL COST OF PURCHASED POWER (LINES 6 THROUGH 11)	29,037,000	976,835	2.97256
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)		18,926,157	
14. Fuel Cost of Economy Sales (E6)	22,131,600	1,179,676	1.87607
15. Gain on Economy Sales - 80% (E6)	5,088,960	1,179,676	0.43139
16. Fuel Cost of Schedule D Sales - Jurisd. (E6)	1,359,900	68,424	1.98746
16a. Fuel Cost of Schedule D Sales - Separated (E6)	4,310,300	259,111	1.66350
16b. Fuel Cost of Schedule D HPP Sales - Contract (E6)	6,041,700	255,600	2.36373
16c. Fuel Cost of Schedule J Sales - Jurisd. (E6)	559,200	23,420	2.38770
17. Fuel Cost of Other D Power Sales	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	39,491,660	1,786,231	2.21059
19. Net Inadvertent Interchange	0	0	0.00000
19a. Wheeling Rec'd. less Wheeling Del'v'd.	0	0	0.00000
19b. Interchange and Wheeling Losses	0	26,800	0.00142
20. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	366,916,313	17,113,126	2.14406
21. Net Unbilled	0 (a)	0 (a)	0.00000
22. Company Use	964,827 *	45,000	0.00594
23. T & D Losses	17,478,731 *	815,217	0.10754
24. System MWH Sales	366,916,313	16,252,909	2.25754
25. Wholesale MWH Sales	(6,028,589)	(262,806)	2.29393
26. Jurisdictional MWH Sales	360,887,724	15,990,103	2.25694
26a. Jurisdictional Loss Multiplier			1.00068
27. Jurisdictional MWH Sales Adjusted for Line Loss	361,133,128	15,990,103	2.25848
28. True-up **	(5,261,113)	15,990,103	(0.03290)
29. Peabody Coal Contract Buy-Out Amort. (Jurisdictionalized)	4,635,960	15,990,103	0.02899
30. Fuel Credit Differential	0	15,990,103	0.00000
31. Total Jurisdictional Fuel Cost (Excl. GPIF)	360,507,975	15,990,103	2.25457
32. Revenue Tax Factor			1.00072
33. Fuel Factor (Excl. GPIF) Adjusted for Taxes	360,767,541	15,990,103	2.25619
34. GPIF ** (Already Adjusted for Taxes)	(188,281)	15,990,103	(0.00118)
35. Fuel Factor Adjusted for Taxes Including GPIF	360,579,260	15,990,103	2.25501
36. Fuel Factor Rounded to Nearest .001 cents per KWH			2.255

(a) Data not available at this time.

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED ACTUAL VERSUS ORIGINAL PROJECTIONS OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR TAMPA ELECTRIC COMPANY FOR THE PERIOD OF APRIL 1988 THRU DEC. 1988

SCHEDULE E-11B.1
REVISED 11/1988

DESCRIPTION	DOLLARS		DIFFERENCE		MWH		DIFFERENCE		CENTSWATT			
	ESTIMATED ACTUAL APR. DEC. 88	ESTIMATED ORIGINAL APR. DEC. 88	AMOUNT	%	ACTUAL APR. DEC. 88	ESTIMATED ORIGINAL APR. DEC. 88	AMOUNT		ACTUAL APR. DEC. 88	ESTIMATED ORIGINAL APR. DEC. 88		
1. Fuel Cost of System Net Generation (E)	285,302,848	302,271,907	(15,969,059)	(5.2)	13,828,773	14,137,743	(310,968)	(2.2)	2,079,823	2,137,742	(57,919)	(3.1)
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0	0	0	0	0	0	0	0	0
3. Coal Car Investment	0	0	0	0	0	0	0	0	0	0	0	0
4. Adjustments to Fuel Cost (F), Waste/Wauch, Wheeling	(12,839)	(10,000)	(2,839)	9.5	11,828,773	14,137,743	(130,968)	(2.2)	(2,000)	(2,000)	0	0
4a. Adjustments to Fuel Cost	0	0	0	0	0	0	0	0	0	0	0	0
5. TOTAL COST OF GENERATED POWER	276,329,569	302,191,867	(25,862,298)	(8.5)	13,828,773	14,137,743	(310,968)	(2.2)	2,079,823	2,137,742	(57,919)	(3.1)
6. Fuel Cost of Purchased Power - (Exclusive of Econ) (E7)	20,748,467	12,511,037	8,237,430	60.7	623,004	672,189	(49,185)	(7.3)	3,227,118	3,210,116	17,002	0.5
7. Energy Cost of Sub. C.B. Economy Purchases (Bunkar) (E8)	856,114	1,562,839	(706,725)	(45.2)	18,035	35,112	(17,077)	(48.9)	3,654,654	4,253,117	(598,463)	(14.1)
8. Energy Cost of Other Econ Purch. (Non-Bunkar) (E9)	0	0	0	0	0	0	0	0	0	0	0	0
9. Energy Cost of Sub. E Econ Purch. (E10)	0	0	0	0	0	0	0	0	0	0	0	0
10. Capacity Cost of Sub. E Economy Purchases	0	0	0	0	0	0	0	0	0	0	0	0
11. Energy Payments to Outlying Facilities (E1)	8,135,495	7,571,441	564,054	7.4	362,762	673,275	(310,513)	(46.1)	1,741,010	2,040,000	(298,990)	(14.6)
12. TOTAL COST OF PURCHASED POWER	27,543,076	21,965,200	5,577,876	25.3	894,032	790,781	103,251	13.1	2,770,685	2,780,119	(9,434)	(0.3)
13. TOTAL AVAILABLE MWH (LINE 9 + LINE 12)					14,820,805	14,820,822	(17)	(0.1)				
14. Fuel Cost of Economy Sales (E6)	10,520,530	14,340,621	(3,820,091)	(26.6)	723,047	875,155	(152,108)	(17.4)	1,456,841	1,471,740	(14,899)	(1.0)
15. Gain on Economy Sales - 60% (E6)	6,480,870	4,295,193	2,185,677	51.2	723,047	875,155	(152,108)	(17.4)	8,996,333	8,436,547	559,786	6.6
16. Fuel Cost of Schedule D Sales - Junaid (E4)	828,879	730,520	98,359	13.5	47,234	47,732	(498)	(1.0)	1,754,755	1,674,506	80,249	4.8
17a. Fuel Cost of Schedule D Sales - Separated (E4)	4,335,101	4,334,830	270	0.0	297,195	291,279	5,916	2.0	1,509,446	1,489,917	19,529	1.3
17b. Fuel Cost of Schedule D Sales - Contract (E4)	8,113,898	2,878,136	5,235,762	182.4	298,146	1,222,578	(924,432)	(75.6)	2,043,732	2,347,917	(304,185)	(13.0)
17c. Fuel Cost of Schedule J Sales - Junaid (E4)	1,464,796	622,000	842,796	135.7	62,571	37,302	25,269	67.7	2,204,687	2,204,687	0	0.0
17d. Fuel Cost of Other D Power Sales (E4)	300,333	5,552,530	(5,252,197)	(94.8)	16,744	173,131	(156,387)	(90.5)	1,793,668	1,487,733	3,059,355	20.6
17e. Transmission Cost for Various Sales (E4)	2,909	0	2,909	0	75	0	75	0	3,879,667	0	3,879,667	0
17f. Transmission Cost for Various Sales (E4)	(199,059)	0	(199,059)	0	0	0	0	0	0	0	0	0
18. TOTAL FUEL COST AND GAINS ON POWER SALES (LINES 14 THRU 17f)	29,897,875	33,025,960	(3,128,085)	(9.5)	1,438,012	1,847,318	(411,307)	(22.3)	2,079,623	1,787,778	2,914,845	16.3
19. Net Inadvertent Interchange	0	0	0	0	0	0	0	0	0	0	0	0
19a. Wheeling Rec'd, Less Wheeling Deliv'd.	4,938	0	4,938	0	0	0	0	0	0	0	0	0
19b. Interchange and Wheeling Losses	24,526	0	(24,526)	0	0	0	0	0	0	0	0	0
20. TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 18 + 19 + 19a + 19b)	29,917,373	33,025,960	(3,108,587)	(9.4)	1,438,012	1,847,318	(411,307)	(22.3)	2,079,623	1,787,778	2,914,845	16.3
21. Net Unloaded	748,067	1,981,181	(1,233,114)	(62.2)	33,000	88,821	(55,821)	(62.8)	0	0	0	0
22. Company Use	16,484,532	14,273,167	2,211,365	15.5	775,695	639,606	136,089	21.4	0	0	0	0
23. T & D Losses	284,014,670	291,151,107	(7,136,437)	(2.5)	13,364,579	13,053,104	311,475	2.4	2,125,113	2,229,651	(104,538)	(4.7)
24. System kWh Sales	(3,522,136)	(2,532,751)	(989,385)	(39.0)	12,398,842	12,291,377	107,465	0.9	2,290,655	2,269,914	2,741	0.1
25. Wholesale kWh Sales	280,482,535	288,617,346	(8,134,811)	(2.8)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
26. Jurisdictional kWh Sales	280,482,535	288,617,346	(8,134,811)	(2.8)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
27. Jurisdictional kWh Sales Adjusted for Line Losses	(4,026,530)	(4,034,390)	7,860	(0.2)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
28. True-up **	3,722,568	3,740,121	(17,553)	(0.5)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
29a. Passbook Coal Contract Buy-out Amort. (Junaid)	279,811,871	285,452,465	(5,640,594)	(2.0)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
29b. Fuel Credit Differential	280,244,115	285,689,281	(5,445,166)	(1.9)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
30. Total Jurisdictional Fuel Cost (Excl. GPW)	(100,291)	(545,775)	445,484	(84.5)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
31. Revenue Tax Factor	279,855,834	285,143,818	(5,287,984)	(1.9)	12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
32. Fuel Factor (Excl. GPW) Adjusted for Taxes					12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
33. GPW ** ((5188,145) - Not Adjusted for Taxes)					12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
34. Fuel Factor Adjusted for Taxes Including GPW					12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1
35. Fuel Factor Rounded to Nearest .001 cents per kWh					12,244,979	12,185,433	59,546	0.5	2,290,655	2,269,914	2,741	0.1

** Included For Informational Purposes Only
 * Calculation Based on Jurisdictional kWh Sales
 Note: Amounts included in Estimated/Actual column represent five months actual and four months revised estimates.
 Note: Amounts included in the Estimated Original column represent the sum of the projected period filed in Jan. 1988 (Apr. - Sept. 88) and in June 1988 (Oct. - Dec. 88).

**FUEL ADJUSTMENT FACTOR FOR
OPTIONAL TIME-OF-DAY RATES
TAMPA ELECTRIC COMPANY
PROJECTION FOR THE PERIOD
JANUARY 1999 THRU DECEMBER 1999**

1. COST RATIO:

$$\frac{3.121 \text{ ON-PEAK}}{1.713 \text{ OFF-PEAK}} = 1.8219$$

2. SALES/GENERATION:

30.33 % ON-PEAK 69.67 % OFF-PEAK

3. FORMULA:

X = ON-PEAK	Y = OFF-PEAK	
0.3033 * 1.8219	+ 0.6967 Y =	2.2550 INCLUDES TAX @ 1.00072
	1.2493 Y =	2.2550
	Y =	1.8050
	X =	1.8219 Y
	X =	1.8219 * 1.8050
	X =	3.2885

	ON-PEAK	OFF-PEAK
4. FUEL COST (cents/KWH)	3.2885	1.8050
5. FUEL FACTOR (cents/KWH NEAREST .000)	3.289	1.805

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
FOR THE PERIOD OF JANUARY 1998 THRU DECEMBER 1998

LINE NUMBER	1998												TOTAL PER PERIOD	TOTAL NUMBER OF MONTHS
	Jan-98	Feb-98	Mar-98	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98		
1	34,385,209	27,479,884	30,562,312	27,441,479	30,995,862	34,296,148	38,077,020	34,622,276	32,819,765	29,868,825	28,176,895	28,616,318	317,498,873	1
2	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	7,966,548	2,861,648	5,170,880	1,827,930	1,510,840	5,248,790	5,211,820	1,828,540	1,803,580	1,648,580	1,677,830	2,268,880	38,481,860	3
4	5,25,239	484,830	1,067,680	961,830	2,714,830	1,084,830	3,144,530	3,128,530	2,275,530	954,180	816,180	819,230	19,632,530	3
5	0	0	0	0	0	0	0	0	0	0	0	0	0	3
6	861,138	680,800	757,840	737,580	471,548	647,580	799,790	797,480	799,180	747,280	792,430	614,600	8,223,200	3
7	5,338	12,790	17,330	19,730	193,890	114,380	118,800	298,290	247,930	48,830	48,830	24,790	1,532,290	4
8	13,840	13,840	13,840	13,840	13,840	13,840	13,840	13,840	13,840	13,840	13,840	13,840	168,880	4
9	27,908,449	25,702,964	27,278,532	25,837,479	32,823,812	34,861,948	38,508,330	37,088,256	34,277,265	29,888,849	28,028,895	27,528,156	368,618,313	5
10	1,292,172	1,165,655	1,160,342	1,188,267	1,288,867	1,466,362	1,513,470	1,508,292	1,559,298	1,387,343	1,220,367	1,293,540	15,860,103	6
11	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	8,881,656	105,380,192	6
12	27,691,182	25,483,313	27,098,054	26,149,812	32,120,822	34,544,321	35,912,711	36,144,001	33,542,294	29,543,438	27,824,822	27,292,182	360,887,724	6
13	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	7
14	27,790,326	25,583,662	27,087,261	26,487,798	32,142,864	34,082,473	35,936,829	36,198,179	33,605,792	29,623,325	28,841,542	27,310,741	361,133,128	7
15	408,337	408,338	407,275	398,744	398,273	393,862	391,151	388,821	388,086	383,338	381,828	378,487	4,798,803	7
16	803,828	488,368	398,182	392,944	388,548	384,439	381,568	378,728	378,268	378,874	377,830	373,138	4,633,860	7
17	0	0	0	0	0	0	0	0	0	0	0	0	0	7
18	28,103,823	25,991,028	27,485,533	26,885,782	32,529,212	34,461,830	36,918,494	36,547,356	33,884,380	29,982,198	28,278,512	27,865,940	368,799,088	8
19	2,114	2,220	2,360	2,260	2,520	2,340	2,317	2,424	2,176	2,164	2,148	2,268	2,267	8
20	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	720,348	8
21	2,142	2,181	2,231	2,231	2,492	2,318	2,318	2,305	2,148	2,125	2,158	2,209	2,246	11
22	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	1,000,72	12,008,64	12
23	2,142	2,190	2,238	2,247	2,498	2,318	2,318	2,302	2,148	2,148	2,117	2,206	2,262	13
24	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	60,029	720,348	14
25	2,142	2,189	2,236	2,235	2,497	2,317	2,343	2,340	2,168	2,128	2,158	2,283	2,270	15
26	3,142	3,190	3,237	3,234	3,498	3,317	3,344	3,341	3,169	3,147	3,118	3,208	3,239	16

* INCLUDES ECONOMY SALES PROFITS (EPN)
- BASED ON JURISDICTIONAL SALES ONLY

EXHIBIT NO. _____
DOCKET NO. 980001-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
SUBMITTED FOR FILING 10/05/98
REVISED 11/18/98

**TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
PROJECTED
JANUARY 1999 - DECEMBER 1999**

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 JANUARY 1999 THROUGH DECEMBER 1999

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (mWh)	(3) Projected AVG 12 CP at Meter (mW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (mWh)	(7) Projected AVG 12 CP at Generation (mW)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)
RS	52.72%	7,046,663	1,526	1.06163	1.06230	7,485,649	1,620	44.34%	59.52%
GS,TS	63.02%	951,385	172	1.06190	1.06230	1,010,653	183	5.99%	6.72%
GSD, EV-X	78.24%	4,303,305	628	1.06033	1.06124	4,566,839	666	27.06%	24.47%
GSLD,SBF	86.13%	1,779,258	236	1.04515	1.04521	1,859,703	247	11.02%	9.07%
IS-1&3,SBI-1&3	N/A	1,742,961	N/A	N/A	1.02121	1,779,931	0	10.54%	0.00%
SL/OL	329.52%	166,532	6	1.05882	1.06230	176,906	6	1.05%	0.22%
TOTAL		15,990,103	2,568			16,879,681	2,722	100.00%	100.00%

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- (1) AVG 12 CP load factor based on actual 1997 calendar data.
 - (2) Projected mWh sales for the period Jan. 1999 through Dec. 1999.
 - (3) Calculated: Col(2)/(8760*Col(1)).
 - (4) Based on 1997 demand losses.
 - (5) Based on 1997 energy losses.
 - (6) Col(2)*Col(5)
 - (7) Col(3)*Col(4)
 - (8) Col(6) / total for Col(6).
 - (9) Col(7) / total for Col(7).

NOTE: Interruptible rates not included in demand allocation of capacity payments.

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY DEMAND ALLOCATION % BY RATE CLASS
 JANUARY 1999 THROUGH DECEMBER 1999

PROJECTED

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1 UNIT POWER CAPACITY CHARGES	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$1,099,900	\$13,198,800
2 CAPACITY PAYMENTS TO GENERATORS	1,330,450	1,330,800	1,330,450	1,364,700	645,600	669,700	650,700	650,700	650,700	650,700	650,700	650,700	12,105,800
3 (UNIT POWER CAPACITY REVENUES)	(81,700)	(79,800)	(80,100)	(82,900)	(81,700)	(145,700)	(146,000)	(141,000)	(146,600)	(80,800)	(81,800)	(80,500)	(1,229,800)
4 SYSTEM TOTAL	\$2,348,650	\$2,320,800	\$2,350,200	\$2,381,700	\$1,862,800	\$1,843,800	\$1,804,600	\$1,809,600	\$1,804,200	\$1,869,700	\$1,868,800	\$1,870,100	\$24,126,800
5 JURISDICTIONAL PERCENTAGE	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	98.19621%	
6 JURISDICTIONAL CAPACITY PAYMENTS	\$2,308,236	\$2,278,838	\$2,307,807	\$2,338,739	\$1,838,181	\$1,815,840	\$1,772,549	\$1,776,959	\$1,771,460	\$1,835,875	\$1,838,081	\$1,836,367	\$23,705,442
7 ACTUAL ESTIMATED TRUE-UP FOR THE PERIOD APR. 1998 - DEC. 1998 (UNDER) RECOVERY													
8 TOTAL													1,175,420
9 REVENUE TAX FACTOR													\$24,875,862
10 TOTAL RECOVERABLE CAPACITY PAYMENTS													1,00072
													\$24,883,773

CALCULATION OF JURISDICTIONAL %

	1997 AVG 12 CP MW	%
FFSC	15,803.6	98.19621%
FERC	290.3	1.80379%
TOTAL	16,093.9	100.00000%

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 JANUARY 1999 THROUGH DECEMBER 1999

RATE CLASS	(1) Percentage of Sales at Generation (%)	(2) Percentage of Demand at Generation (%)	(3) Energy Related Cost (\$)	(4) Demand Related Cost (\$)	(5) Total Capacity Costs (\$)	(6) Projected Sales at Meter (kwh)	(7) Capacity Recovery Factor (\$/kwh)
RS	44.34%	59.52%	848,816	13,677,364	14,526,180	7,046,662,881	0.00206
GS,TS	5.99%	6.72%	114,668	1,544,219	1,658,887	951,384,899	0.00174
GSD,EV-X	27.06%	24.47%	518,018	5,623,069	6,141,087	4,303,305,090	0.00143
GSLD,SBF	11.02%	9.07%	210,959	2,084,235	2,295,194	1,779,257,611	0.00129
IS-1&3,SBI-1&3	10.54%	0.00%	201,770	0	201,770	1,742,961,000	0.00012
SL/OL	1.05%	0.22%	20,100	50,555	70,655	166,532,000	0.00042
					24,893,773		
TOTAL	100.00%	100.00%	1,914,331	22,979,442	24,893,773	15,990,103,481	0.00156
			7.69%	92.31%			

* NOTE: Using the 12 CP and 1/13th allocation method requires 1/13th or 7.69 % of capacity costs to be allocated on the basis of energy, and 12/13th or 92.31 % to be allocated on the basis of demand.

EXHIBIT NO. _____
 DOCKET NO. 980001-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-3)
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TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APRIL 1998	ACTUAL MAY 1998	ACTUAL JUNE 1998	ACTUAL JULY 1998	ACTUAL AUG 1998	PROJECTED SEPT 1998	PROJECTED OCT 1998	PROJECTED NOV 1998	PROJECTED DEC 1998	TOTAL OCT DEC 1998
1 UNIT POWER CAPACITY CHARGES	\$1,116,918	\$1,124,117	\$1,116,918	\$1,116,918	\$1,116,918	\$1,098,500	\$1,098,500	\$1,098,500	\$1,098,500	\$3,295,500
2 CAPACITY PAYMENTS TO COGENERATORS	1,079,650	1,079,650	1,079,650	1,079,650	1,079,650	1,115,500	1,115,500	1,115,500	1,115,500	3,346,500
3 (UNIT POWER CAPACITY REVENUES)	(150,129)	(136,205)	(97,717)	(101,659)	(138,133)	(133,000)	(107,100)	(106,500)	(147,500)	(261,100)
4 TOTAL CAPACITY CHARGES - CURRENT PERIOD	\$2,046,439	\$2,067,562	\$2,098,851	\$2,094,909	\$2,056,435	\$2,061,000	\$2,106,900	\$2,107,500	\$2,066,500	\$6,280,900
5 JURISDICTIONAL PERCENTAGE	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%
6 JURISDICTIONAL CAPACITY PAYMENTS	\$2,015,013	\$2,035,812	\$2,066,021	\$2,062,739	\$2,026,825	\$2,049,044	\$2,074,546	\$2,075,137	\$2,034,766	\$6,184,449
7 CAPACITY COST RECOVERY REVENUES (NET OF REVENUE TAXES)	\$1,641,778	\$1,738,759	\$2,257,278	\$2,416,453	\$2,263,755	\$2,286,103	\$1,978,358	\$1,665,618	\$1,696,592	\$5,340,568
8 PRIOR PERIOD TRUE-UP PROVISION	(48,797)	(48,797)	(48,797)	(48,797)	(48,797)	(48,797)	(137,859)	(137,859)	(137,859)	(413,577)
9 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (NET OF REVENUE TAXES)	\$1,591,981	\$1,688,962	\$2,207,481	\$2,368,656	\$2,213,958	\$2,236,306	\$1,840,499	\$1,527,759	\$1,558,733	\$4,926,991
10 TRUE-UP PROVISION FOR MONTH - OVER/UNDER RECOVERY (LINE 9 - LINE 6)	(\$423,032)	(\$346,850)	\$140,800	\$303,917	\$187,133	\$157,262	(\$234,047)	(\$547,378)	(\$476,033)	(\$1,257,458)
11 INTEREST PROVISION FOR MONTH	(3,846)	(5,369)	(5,695)	(4,481)	(3,108)	(2,015)	(1,697)	(2,863)	(4,588)	(9,148)
12 TRUE-UP & INTEREST PROVISION BEGINNING OF MONTH - OVER/UNDER) RECOVERY	(298,782)	(675,863)	(978,305)	(793,343)	(444,110)	(210,288)	(413,577)	(511,452)	(923,844)	(413,577)
13 DEFERRED TRUE-UP - OVER/UNDER) RECOVER	(347,147)	(347,147)	(347,147)	(347,147)	(347,147)	(347,147)	91,186	91,186	91,186	91,186
14 PRIOR PERIOD TRUE-UP PROVISION - COLLECTED(PREFUNDED) THIS MONTH	49,797	49,797	49,797	49,797	49,797	49,797	137,859	137,859	137,859	413,577
15 END OF PERIOD TRUE-UP - OVER/UNDER) RECOVERY (SUM OF LINES 10 - 14)	(\$1,023,010)	(\$1,325,452)	(\$1,140,490)	(\$791,257)	(\$657,435)	(\$322,391)	(\$420,276)	(\$832,658)	(\$1,175,420)	(\$1,175,420)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APRIL 1998	ACTUAL MAY 1998	ACTUAL JUNE 1998	ACTUAL JULY 1998	ACTUAL AUG 1998	PROJECTED SEPT 1998	PROJECTED OCT 1998	PROJECTED NOV 1998	PROJECTED DEC 1998	TOTAL
1 BEGINNING TRUE-UP AMOUNT	(645,929)	(1,023,010)	(1,325,452)	(1,140,600)	(791,257)	(557,435)	(322,391)	(400,276)	(832,658)	N/A
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(1,019,164)	(1,320,063)	(1,134,756)	(796,776)	(554,327)	(300,376)	(416,579)	(629,736)	(1,170,832)	N/A
3 TOTAL BEGINNING & ENDING TRUE-UP AMOUNT (LINES 1 + 2)	(1,665,093)	(2,343,073)	(2,460,247)	(1,927,266)	(1,345,584)	(877,811)	(740,970)	(1,250,011)	(2,003,490)	N/A
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(832,547)	(1,171,537)	(1,230,124)	(963,633)	(672,792)	(438,906)	(370,485)	(625,006)	(1,001,745)	N/A
5 INT. RATE % - FIRST DAY REP BUS. MONTH	5.50	5.50	5.50	5.60	5.50	5.50	5.50	5.50	5.50	N/A
6 INT. RATE % - FIRST DAY SUBSEQUENT MONTH	5.50	5.50	5.60	5.50	5.50	5.50	5.50	5.50	5.50	N/A
7 TOTAL (LINE 5 + LINE 6)	11.00	11.00	11.10	11.10	11.00	11.00	11.00	11.00	11.00	N/A
8 AVERAGE INT. RATE % (50% OF LINE 7)	5.50	5.51	5.50	5.50	5.50	5.51	5.50	5.50	5.50	N/A
9 MONTHLY AVG. INT. RATE % (LINE 8*12)	0.462	0.460	0.463	0.465	0.462	0.459	0.458	0.458	0.458	N/A

10 INT. PROVISION (LINE 4 X LINE 9)
 (83,846) (85,389) (85,695) (84,481) (83,108) (82,015) (81,697) (82,863) (84,588) (83,662)