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June 15, 2000

Mr. John Slemkewicz, Supervisor Bureau of Revenue Requirements Division of Auditing and Financial Analysis Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

00000-PM

Re:

Revision to Analysis of Diversification Activity - Summary of Affiliated Transfers and Cost Allocations for Year Ended December 31, 1999

Dear Mr. Slemkewicz:

Enclosed please find revised page 457A to Tampa Electric Company's 1999 Annual Report - Diversification Activity, Summary of Affiliated Transfers and Cost Allocations. The revised page inserts a line of text inadvertently omitted from the originally filed document.

If you have any questions, please contact me at (813) 228-1752.

Sincerely,

Angela L. Llewellyn

Administrator

APP

OTH

Electric Regulatory Affairs

CAF
CMP Enclosures
COM CTR
CTR
ECR cc: Blanca Bayo
LEG J. D. Beasley
OPC
PAI
RGO
SEC
SER
RECEIV

TAMPA ELECTRIC COMPAN

P. D. BOX 111

FPSC-BUREAU OF RECORDS

(813) 228-4111

TAMPA, FL 33601-0111

Company: Tampa Electric Company For the Year Ended December 31, 1999

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
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			Total Charge for Year		
	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895
	financial reporting,				
	shareholder services,	i	-	i	•
	economic development, and		1	1	
	governmental affairs (1)		1 _		
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	Р	234-09	374,004
		05-29-98 to 05-28-99			•
		05-29-99 to 05-28-00	1		
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
	3 ()	09-10-95 to 09-10-2001			·
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	"	17	S	146-06	3,403
TECO Energy, Inc.	"	*	S	146-09	145,566
TECO Transport Corporation	"	"	S	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	u u	s	146-17	4,455
TECO Power Services Corporation	"	**	s	146-23	78,472
Hardee Power Partners, Ltd.	"	*	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	11	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	"	п	s	146-08	3,994
TECO Energy, Inc.	**	*	S	146-09	515,379
TECO Transport Corporation	19	H	S	146-10	108,338
TECO Coal Corporation	**	hr	s	146-11	30,095
TeCom Inc.	*1	H	S	146-17	28,218
TECO Power Services Corporation	11	Pt	s	146-23	38,474
Hardee Power Partners, Ltd.	ii	"	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	n	u	s	146-36	19,722
(1) Parent Company costs allocated to are recorded below the line.	o Tampa Electric. Costs related to legisl	ative activity			
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(2) Rent paid to University Tech Cent	er II, Inc. which is fully owned by TECO F	Properties Corporation.	l		

Company: Tampa Electric Company For the Year Ended December 31, 1999

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TECO Energy, Inc.	N N	"	s	146-09	145,566
TECO Transport Corporation	•	•	s	146-10	4,812
TECO Coal Corporation	•	"	s	146-11	2,683
TeCom Inc.	•	"	S	146-17	4,455
TECO Power Services Corporation	•	"	S	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
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TECO Coal Corporation	"	"	s	146-11	30,095
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V		or Agreement and	or	Account	Dollar
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TECO Energy, Inc.	**	"	S	146-09	145,566
TECO Transport Corporation	n	"	S	146-10	4,812
TECO Coal Corporation	**	"	s	146-11	2,683
TeCom Inc.	"	"	s	146-17	4,455
TECO Power Services Corporation	"	"	S	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	11	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
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TECO Energy, Inc.	"	"	s	146-09	515,379
TECO Transport Corporation	"	"	S	146-10	108,338
TECO Coal Corporation	"	"	s	146-11	30,095
TeCom Inc.	11	"	s	146-17	28,218
TECO Power Services Corporation	"	"	S	146-23	38,474
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For the Year Ended December 31, 1999

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TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	11	n	s	146-06	3,403
TECO Energy, Inc.	71	11	s	146-09	145,566
TECO Transport Corporation	11	76	s	146-10	4.812
TECO Coal Corporation	11	16	s	146-11	2,683
TeCom Inc.	**	96	s	146-17	4.455
TECO Power Services Corporation	**	99	s	146-23	78,472
Hardee Power Partners, Ltd.	**	. "	s	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	**	s	146-36	19,135
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TECO Coal Corporation	19	**	s	146-11	30,095
TeCom Inc.	11	**	s	146-17	28,218
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TECO Transport Corporation	19	"	S	146-10	4,812
TECO Coal Corporation	v	"	S	146-11	2,683
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TECO Energy, Inc.	"	*	S	146-09	515,379
TECO Transport Corporation	39	*	s	146-10	108,338
TECO Coal Corporation	"	"	S	146-11	30,095
TeCom Inc.	"	"	S	146-17	28,218
TECO Power Services Corporation	"	"	S	146-23	38,474
Hardee Power Partners, Ltd.	11	*	s	146-28	11,048
Bosek, Gibson & Associates, Inc.	*	"	s	146-36	19,722
	l to Tampa Electric. Costs related to legisla	ative activity			
are recorded below the line.					
(2) Rent paid to University Tech Cent	ter II, Inc. which is fully owned by TECO F	l Properties Corporation			

Company: Tampa Electric Company For the Year Ended December 31, 1999

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

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- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

			Total Charge for Year		
	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895
	financial reporting,				
	shareholder services,				•
	economic development, and		}		
	governmental affairs (1)				
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	l _P	234-09	374,004
		05-29-98 to 05-28-99	'		57 1,55 1
		05-29-99 to 05-28-00			
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
		09-10-95 to 09-10-2001			
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	*	te .	s	146-06	3,403
TECO Energy, Inc.	"	**	s	146-09	145,566
TECO Transport Corporation	"	*	s	146-10	4,812
TECO Coal Corporation	"	*	s	146-11	2,683
TeCom Inc.	"	11	s	146-17	4,455
TECO Power Services Corporation	ír	D D	S	146-23	78,472
Hardee Power Partners, Ltd.	n		s	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	lr .	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	н	"	s	146-08	3,994
TECO Energy, Inc.	n n	"	S	146-09	515,379
TECO Transport Corporation	н	**	S	146-10	108,338
TECO Coal Corporation	н	**	s	146-11	30,095
TeCom Inc.	n	11	S	146-17	28,218
TECO Power Services Corporation	н	н	S	146-23	38,474
Hardee Power Partners, Ltd.	19	"	s	146-28	11,048
Bosek, Gibson & Associates, Inc.	n	v	s	146-36	19,722
• •	I to Tampa Electric. Costs related to legisla	ative activity			
are recorded below the line.					
(2) Rent paid to University Tech Cent	l ter II, Inc. which is fully owned by TECO F	Properties Corporation.			

Company: Tampa Electric Company
For the Year Ended December 31, 1999

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			Total Charge for Year		
	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895
	financial reporting,		1	} [
	shareholder services,		İ		-
	economic development, and		,		
	governmental affairs (1)		_		
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	P	234-09	374,004
•		05-29-98 to 05-28-99			,
		05-29-99 to 05-28-00			
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
		09-10-95 to 09-10-2001			,
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	н	IF	s	146-06	3,403
TECO Energy, Inc.	н	H	s	146-09	145,566
TECO Transport Corporation	**	ıı .	S	146-10	4,812
TECO Coal Corporation	"	11	s	146-11	2,683
TeCom Inc.	**	11	s	146-17	4,455
TECO Power Services Corporation	n	"	s	146-23	78,472
Hardee Power Partners, Ltd.	**	• **	s	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	. "	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	"	"	s	146-08	3,994
TECO Energy, Inc.	"	"	s	146-09	515,379
TECO Transport Corporation	"	"	s	146-10	108,338
TECO Coal Corporation	"	**	s	146-11	30,095
TeCom Inc.	"		S	146-17	28,218
TECO Power Services Corporation	"	••	S	146-23	38,474
Hardee Power Partners, Ltd.	u u	"	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	п	н	S	146-36	19,722
(1) Parent Company costs allocated to	I o Tampa Electric. Costs related to legisla	ative activity			
are recorded below the line.					
(2) Rent paid to University Tech Cent	I er II, Inc. which i <u>s fully</u> owned by TECO F	Properties Corporation.			

Company: Tampa Electric Company
For the Year Ended December 31, 1999

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- (d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
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			Total Charge for Year		
	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	Р	234-09	14,320,895
	financial reporting,			·	
	shareholder services,				*
	economic development, and		i		
	governmental affairs (1)				
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	1 '	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	Р	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	P	234-09	374,004
	3	05-29-98 to 05-28-99]	,,
		05-29-99 to 05-28-00		j	
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
1200 Froporties Corporation	Leads of Building (2)	09-10-95 to 09-10-2001	'		200,000
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	"	` `	s	146-06	3,403
TECO Energy, Inc.		11	s	146-09	145,566
TECO Transport Corporation		"	s	146-10	4.812
TECO Coal Corporation		*	s	146-11	2,683
TeCom Inc.	н	*	s	146-17	4,455
TECO Power Services Corporation	"	"	s	146-23	78,472
Hardee Power Partners, Ltd.			s	146-28	4,039
Bosek, Gibson & Associates, Inc.		"	S	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	"	"	s	146-08	3,994
TECO Energy, Inc.	"	#	s	146-09	515,379
TECO Transport Corporation	н	n	S	146-10	108,338
TECO Coal Corporation	н	n	s	146-11	30,095
TeCom Inc.	v	п	s	146-17	28,218
TECO Power Services Corporation	· ·	п.	S	146-23	38,474
Hardee Power Partners, Ltd.	Ħ	11	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	н	n	s	146-36	19,722
	 to Tampa Electric. Costs_related to legisk	tive activity			
are recorded below the line.					
(2) Rent paid to University Tech Cent	ter II, Inc. which is fully owned by TECO F	Properties Corporation.			

Company: Tampa Electric Company For the Year Ended December 31, 1999

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		Bulance de la	Total Charge for Year		
	Type of Service	Relevant Contract	"P"		5.8
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
ECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895
	financial reporting,				
	shareholder services,		İ		
	economic development, and		1		
TEO. 5	governmental affairs (1)	Mat and the	_	00400	
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	,	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable		234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	1 '	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	"	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	l p	234-09	374,004
		05-29-98 to 05-28-99			•
		05-29-99 to 05-28-00		l i	
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
1200 Froporties Corporation	bedde of Building (2)	09-10-95 to 09-10-2001	'	50,50	200,000
		55 15 55 15 25 15			
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	"	"	S	146-06	3,403
TECO Energy, Inc.	"	н	s	146-09	145,566
TECO Transport Corporation	"	"	S	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	"	S	146-17	4,455
TECO Power Services Corporation	"	"	s	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	"	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	"	P	s	146-08	3,994
TECO Energy, Inc.	*	r	s	146-09	515,379
TECO Transport Corporation	"	Ħ	S	146-10	108,338
TECO Coal Corporation	"	**	s	146-11	30,095
TeCom Inc.	"	**	S	146-17	28,218
TECO Power Services Corporation	"	"	s	146-23	38,474
Hardee Power Partners, Ltd.	"	t t	s	146-28	11,048
Bosek, Gibson & Associates, Inc.	"	D	s	146-36	19,722
(1) Parent Company costs allocated	to Tampa Electric. Costs related to legisl	 ative activity			
are recorded below the line.					
(2) Dona cold to University To 15 Oct	han III to a subject in fully surred by TECO 5	Proportion Corporation			
(2) Kent paid to University Tech Cen	ter II, Inc. which is fully owned by TECO I	roperues Corporation,	1		

Company: Tampa Electric Company For the Year Ended December 31, 1999

- (a) Enter name of affiliate.
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	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"\$"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	Р	234-09	14,320,895
	financial reporting,				
	shareholder services,				
	economic development, and				
	governmental affairs (1)				
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	l P	234-09	374,004
		05-29-98 to 05-28-99	•	,	J. 1,55 ?
		05-29-99 to 05-28-00			
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659
		09-10-95 to 09-10-2001			200,000
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	41	"	s	146-06	3,403
TECO Energy, Inc.	11	"	s	146-09	145,566
TECO Transport Corporation	"	, "	s	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	'n	S	146-17	4,455
TECO Power Services Corporation	₩	"	S	146-23	78,472
Hardee Power Partners, Ltd.	It.	1 "	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	*	"	S	146-08	3,994
TECO Energy, Inc.	*	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	S	146-09	515,379
TECO Transport Corporation	"	"	S	146-10	108,338
TECO Coal Corporation	"	"	S	146-11	30,095
TeCom Inc.		"	S	146-17	28,218
TECO Power Services Corporation		"	S	146-23	38,474
Hardee Power Partners, Ltd.		"	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	"	"	s	146-36	19,722
Parent Company costs allocated to are recorded below the line.	o Tampa Electric. Costs related to legisla	ative activity			
(2) Rent haid to University Tech Cont.	er II, Inc. which is fully owned by TECO P	roperties Corporation			

Company: Tampa Electric Company For the Year Ended December 31, 1999

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	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	Р	234-09	14,320,895
	financial reporting,				
	shareholder services,				
	economic development, and		1		
	governmental affairs (1)		1		
TECO Energy, Inc.	Tax services	Not applicable	j P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	Р	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	ĺР	234-09	374,004
		05-29-98 to 05-28-99	'	20.00	J. 1,00 i
		05-29-99 to 05-28-00			
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	l _P	931-00	236,659
1200 Properties Corporation	Lease of Building (2)	09-10-95 to 09-10-2001	'	331-33	230,033
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	Data Processing Services	Not applicable	s	146-06	3,403
TECO Energy, Inc.	**	**	S	146-09	145,566
TECO Transport Corporation		11	s	146-10	4,812
TECO Coal Corporation	n n	ti	S	146-11	2,683
TeCom Inc.	•		s	146-17	4,455
TECO Power Services Corporation	•	"	s	146-23	78,472
Hardee Power Partners, Ltd.	•		s	146-28	4,039
Bosek, Gibson & Associates, Inc.	n	" .	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	H H	H H	s	146-08	3,994
TECO Energy, Inc.	,,		s	146-09	515,379
TECO Transport Corporation	,,	n	l s	146-10	108,338
TECO Coal Corporation	»	n	l s	146-11	30,095
TeCom Inc.	"	n	l s	146-17	28,218
TECO Power Services Corporation	"	n	s	146-23	38,474
Hardee Power Partners, Ltd.	tt	н	s	146-28	11,048
Bosek, Gibson & Associates, Inc.	Р	D	s	146-36	19,722
- · ·	to Tampa Electric. Costs related to legisl	i ative activity t			
are recorded below the line.					
(2) Rent paid to University Tech Cent	ter II, Inc. which is fully owned by TECO F	Properties Corporation.			

Company: Tampa Electric Company
For the Year Ended December 31, 1999

- (a) Enter name of affiliate.
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- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
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- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

			T	Total Charge for Year		
	Type of Service	Relevant Contract	'P"			
Name of	and/or	or Agreement and	or	Account	Dollar	
Affiliate	Name of Product	Effective Date	"S"	Number	Amount	
(a)	(b)	(c)	(d)	(e)	(f)	
TECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895	
	financial reporting,				· .	
	shareholder services,				•	
	economic development, and			ì		
	governmental affairs (1)					
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978	
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245	
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156	
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749	
TECO Energy, Inc.	Market Research	Not applicable	l P	234-09	263,210	
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401	
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021	
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	P	234-09	374,004	
	J	05-29-98 to 05-28-99]	.,	
		05-29-99 to 05-28-00				
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	P	931-00	236,659	
·		09-10-95 to 09-10-2001				
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846	
Gulfcoast Transit Company	") n	s	146-06	3,403	
TECO Energy, Inc.	н	"	s	146-09	145,566	
TECO Transport Corporation	#	"	S	146-10	4,812	
TECO Coal Corporation	*	"	S	146-11	2,683	
TeCom Inc.	н	11	\$	146-17	4,455	
TECO Power Services Corporation	31	"	S	146-23	78,472	
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039	
Bosek, Gibson & Associates, Inc.	"	11	S	146-36	19,135	
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491	
GC Service Company	*	, "	S	146-08	3,994	
TECO Energy, Inc.	"	"	S	146-09	515,379	
TECO Transport Corporation	"	"	s	146-10	108,338	
TECO Coal Corporation	"	"	s	146-11	30,095	
TeCom Inc.	*	'n	5	146-17	28,218	
TECO Power Services Corporation	"	"	S	146-23	38,474	
Hardee Power Partners, Ltd.	"	"	s	146-28	11,048	
Bosek, Gibson & Associates, Inc.	н	II	5	146-36	19,722	
	o Tampa Electric. Costs related to legisl	ative activity				
are recorded below the line.						
(2) Rent paid to University Tech Cent	I er II, Inc. which is fully owned by TECO F	Properties Corporation				

Company: Tampa Electric Company For the Year Ended December 31, 1999

- (a) Enter name of affiliate,
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

			Total Charge for Year		
	Type of Service	Relevant Contract	"P"		
Name of	and/or	or Agreement and	or	Account	Dollar
Affiliate	Name of Product	Effective Date	"S"	Number	Amount
(a)	(b)	(c)	(d)	(e)	(f)
TECO Energy, Inc.	Management services, audit,	Not applicable	P	234-09	14,320,895
	financial reporting,		j		
	shareholder services,		1	1	
	economic development, and		1		
	governmental affairs (1)		İ	ļ .	
TECO Energy, Inc.	Tax services	Not applicable	Р	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	l P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement	P	234-09	374,004
,	· l	05-29-98 to 05-28-99	1	1	•
		05-29-99 to 05-28-00	İ		
TECO Properties Corporation	Lease of Building (2)	Lease Agreement	Р	931-00	236,659
		09-10-95 to 09-10-2001	ļ		
TECO Properties Corporation	Data Processing Services	Not applicable	s	146-03	1,846
Gulfcoast Transit Company	u u	II+	S	146-06	3,403
TECO Energy, Inc.	"	•	S	146-09	145,566
TECO Transport Corporation	"	"	s	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	*	S	146-17	4,455
TECO Power Services Corporation	"	li .	S	146-23	78,472
Hardee Power Partners, Ltd.		,	s	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	. **	s	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	s	146-04	3,491
GC Service Company	n	"	s	146-08	3,994
TECO Energy, Inc.	"	"	S	146-09	515,379
TECO Transport Corporation	· ·	u u	S	146-10	108,338
TECO Coal Corporation	я	п	S	146-11	30,095
TeCom Inc.	"	H H	S	146-17	28,218
TECO Power Services Corporation	"	"	s	146-23	38,474
Hardee Power Partners, Ltd.	"	"	s	146-28	11,048
Bosek, Gibson & Associates, Inc.	"	и	s	146-36	19,722
	to Tampa Electric. Costs related to legisl	ative activity			
are recorded below the line.					
(2) Rent paid to University Tech Cent	ter II, Inc. which is fully owned by TECO F	Properties Corporation.	}		