

APR 4 1978

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8-180228 (R0289)
Expires 12-31-78

F.P.C.
Form No. 1



ELECTRIC UTILITIES AND LICENSEES
(Classes A and B)

A. R. Progress Report	By	Date
Received	KS	4/11/78
Comp. Verified		
Audited		

ANNUAL REPORT

OFFICIAL COPY
Auditing & Financial Analysis
Department

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OF

TAMPA ELECTRIC COMPANY
(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change

111 NORTH DALE MABRY HIGHWAY, TAMPA, FLORIDA 33609

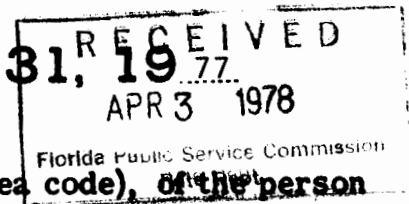
(Address of principal business office at end of year)

TO THE

FEDERAL ENERGY REGULATORY COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1977



Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

H. O. JOHNS, CONTROLLER

111 NORTH DALE MABRY HIGHWAY, TAMPA, FLORIDA 33609

TELEPHONE NUMBER: (813) 879-4111

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Tampa Electric Company:

In connection with our regular examination of the Financial Statements of Tampa Electric Company for the year ended December 31, 1977, on which we have reported separately under date of February 3, 1978, we have also reviewed the schedules (on the list attached) of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying schedules identified in the preceding paragraph conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Coopers & Lybrand

Tampa, Florida
February 3, 1978

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1977
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

<u>Description</u>	<u>Schedule Pages</u>
Comparative Balance Sheet - Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion - Statement B	113
Statement of Income - Statement C	114-116A
Statement of Retained Earnings - Statement D	117-117A
Statement of Changes in Financial Position - Statement E	118
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income With Taxable Income for Federal Income Taxes	223-223A
Accumulated Deferred Income Taxes	214C-214D, 227-227A-F
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405
Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406-406A-C
Accumulated Provisions for Depreciation of Electric Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of Section C excluded)	429-430A

"See notes to financial statements included in the annexed annual report to stockholders."

GENERAL INSTRUCTIONS

An original and six conformed copies of this report form fully filled out and attested, shall be filed with the Federal Energy Regulatory Commission, Washington, D. C., 20426, on or before the last day of the third month following the close of the calendar or established fiscal year, by each corporation, person or licensee as defined in section 3 of the Federal Power Act, any agency, authority or other legal entity or instrumentality and any agency, authority or instrumentality of the United States, which are engaged in the generation, transmission or distribution of electricity, whether or not otherwise subject to the jurisdiction of the Commission and which is in either of the following classifications:

Class A - Having annual electric operating revenues of \$2,500,000 or more.

Class B - Having annual electric operating revenues of more than \$1,000,000 but less than \$2,500,000.

One copy of the report should be retained by the respondent in its files. The conformed copies may be carbon copies.

This report form is not prescribed for municipalities as defined in section 3 of the Federal Power Act; i.e. a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under laws thereof to carry on the business of developing, transmitting, utilizing or distributing power.

2. This form of annual report is prepared in conformity with the Uniform System of Accounts for Public Utilities and Licensees prescribed by the Federal Energy Regulatory Commission, and all accounting words and phrases are to be interpreted in accordance with the said classification. If the respondent is not under the jurisdiction of the Commission and does not keep its books in accordance with the above-mentioned Uniform System of Accounts, the report form should be filled in the best manner possible, the actual accounts kept substituted, where necessary, for the accounts listed.

Instructions should be carefully observed and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

4. If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the list of schedules on pages iii, iv, and v.

5. The spaces provided in this report are designed to be filled in on a typewriter having elite-size type, and such a typewriter should be used if practicable.

6. Reports should be made out by means which result in a permanent record. The original copy in all cases shall be made out in permanent black ink or with permanent black typewriter ribbon. The conformed copies, however, may be carbon copies or made with hectograph impression or other similar means of reproduction provided the impressions are sharp and accurately aligned as to line numbers and columns. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be shown in red ink or enclosed in parentheses.

7. DEFINITIONS:

(a) Commission Authorization (abbreviation Comm. Auth.) as used in this form, means the authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

(b) Respondent, wherever used in this report, means the person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

8. The annual report should in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.

9. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given why the different figures were used.

10. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the titles of the schedules and report form page numbers to which they pertain.

11. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amount shown on all supporting schedules shall agree with the item in the statements that they support.

12. If the respondent makes a report for a period other than a calendar year, the beginning and end of the period covered must be clearly stated on the front cover, and throughout the report where the year or period is required to be stated.

13. In addition to filing this report, the respondent shall also file with the Commission, immediately upon publication, five copies of its latest annual report to stockholders and of any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, industry associations. (If reports to stockholders are not prepared, so state below).

14. The respondent, if it is under the jurisdiction of the Commission, shall file with the original and each copy of this form, (when the CPA certification accompanies this report it shall be inserted prior to page i. General Instructions) or separately, within 30 days after the filing date for the form, a letter or report (required by Sections 41.10 41.12 of the Commission's Regulations under the Federal Power Act) signed by independent certified public accountants or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S., until December 31, 1975, and beginning January 1, 1976, and each year thereafter, only independent certified public accountants and independent licensed public accountants (licensed on or before December 31, 1970) will be authorized in attesting to the conformity, in all material respects, of the following schedules in this report with the Commission's applicable Uniform System of Accounts (statement certification includes applicable notes relating thereto and published accounting releases):

<u>DESCRIPTION</u>	<u>PAGES</u>
Comparative Balance Sheet-Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion-Statement B	113
Statement of Income-Statement C	114-116
Statement of Retained Earnings-Statement D	117-117A
Statement of Changes in Financial Position-Statement E	118-119
Materials and Supplies	207
Long-Term Debt	215
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223
Accumulated Deferred Income Taxes	214G-214D, 227-227E
Common Utility Plant and Expenses	321
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405

GENERAL INSTRUCTIONS (Continued)

Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406
Accumulated Provision for Depreciation of Electric Utility Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of section C excluded)	429-430A

The letter or report shall be in the following form unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied:

In Connection with our regular examination of the financial statements of _____ for the year ended _____, on which we have reported separately under date of _____, we have also reviewed schedules _____ of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below)* conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

The letter or report shall state, additionally, which, if any, of the schedules set forth above do not conform to the Commission's requirements, and shall describe the discrepancies that exist.

*Parenthetical phrase inserted only when exceptions are to be reported.

EXCERPTS FROM THE LAW

(Federal Power Act, 16 U. S. C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

• • • (3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power; • • •"

"Sec. 4. The Commission is hereby authorized and empowered—

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites, • • • to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission,

distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act, and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed. • • •"

"Sec. 311. In order to secure information necessary or appropriate as a basis for recommending legislation, the Commission is authorized and directed to conduct investigations regarding the generation, transmission, distribution, and sale of electric energy, however produced, throughout the United States and its possessions, whether or not otherwise subject to the jurisdiction of the Commission, including the generation, transmission, distribution, and sale of electric energy by any agency, authority, or instrumentality of the United States, or of any State or municipality or other political subdivision of a State. It shall, so far as is practicable, secure and keep current information regarding the ownership, operation, management, and control of all facilities for such generation, transmission, distribution, and sale; the capacity and output thereof and the relationship between the two; the cost of generation, transmission, and distribution; the rates, charges, and contracts in respect of the sale of electric energy and its service to residential, rural, commercial, and industrial consumers and other purchasers by private and public agencies; • • •"

"Sec. 315 (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act, • • • shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing. • • •"

LIST OF SCHEDULES (Electric Utility)

Designate in column (d) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
General Corporate Information and Summary Financial Statements			
General Information	101-101A	Dec. 72	
Control Over Respondent	102	Dec. 64	None
Corporations Controlled by Respondent	103		
Officers	104	Dec. 73	
Directors	105		
Security Holders and Voting Powers	106-107		
Important Changes During the Year	108-109	Dec. 70	
Comparative Balance Sheet—Statement A	110-112	Dec. 77	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion—Statement B	113	Dec. 72	
Statement of Income for the Year—Statement C	114-116A	Dec. 77	
Statement of Retained Earnings for the Year—Statement D	117-117A	Dec. 74	
Statement of Changes in Financial Position—Statement E	118-119	Dec. 77	
Balance Sheet Supporting Schedules			
Nuclear Fuel Materials	200	Dec. 73	None
Nonutility Property	201	Dec. 73	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	201	Dec. 67	
Investments	202	Dec. 74	None
Investments in Subsidiary Companies	203		
Notes and Accounts Receivable	204	Dec. 65	
Accumulated Provision for Uncollectible Accounts—Cr	204		
Receivables from Associated Companies	206	Dec. 73	
Materials and Supplies	207	Dec. 73	
Production Fuel and Oil Stocks	209	Dec. 73	
Miscellaneous Current and Accrued Assets	210	Dec. 73	None
Extraordinary Property Losses	210	Dec. 73	None
Unamortized Debt Disc. and Exp. and Unamort. Premium on Debt	211	Dec. 73	
Preliminary Survey and Investigation Charges	212	Dec. 67	
Miscellaneous Deferred Debits	214	Dec. 74	
Deferred Losses From Disposition of Utility Plant	214A	Dec. 73	None
Unamortized Loss and Gain on Recquired Debt	214B		None
Accumulated Deferred Income Taxes	214C-0	Dec. 75	
Capital Stock	215		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	216		
Other Paid-In Capital	217		None
Discount on Capital Stock	218		None

LIST OF SCHEDULE (Electric Utility) (Continued)

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Continued)			
Capital Stock Expense	218		
Long-Term Debt	219	Dec. 73	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	220	Dec. 73	
Notes Payable	221	Dec. 73	
Payables to Associated Companies	221	Dec. 73	
Taxes Accrued, Prepaid and Charged During Year	222-222A	Dec. 73	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223	Dec. 73	
Miscellaneous Current and Accrued Liabilities	224	Dec. 73	None
Customer Advances for Construction	224A	Dec. 73	None
Deferred Gains From Disposition of Utility Plant	225	Dec. 73	None
Other Deferred Credits	226	Dec. 73	
Operating Reserves			
Accumulated Deferred Income Taxes	227-227E	Dec. 76	
Investment Tax Credits Generated and Utilized	228	Dec. 76	
Accumulated Deferred Investment Tax Credits	229	Dec. 75	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gain or Loss on Disposition of Property	300	Dec. 73	
Income from Utility Plant Leased to Others	301	Dec. 73	None
Particulars Concerning Certain Other Income Accounts	303	Dec. 73	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	304	Dec. 73	
Expenditures for Certain Civic, Political and Related Activities	305	Dec. 73	
Extraordinary Items	306	Dec. 74	None
COMMON SECTION			
Common Utility Plant and Expenses	351		None
Regulatory Commission Expenses	353	Dec. 74	
Charges for Outside Professional and Other Consultative Services	354	Dec. 70	
Distribution of Salaries and Wages	355-356	Dec. 76	
ELECTRIC PLANT, SALES, OPERATING AND STATISTICAL DATA			
Electric Plant in Service	401-403	Dec. 72	
Fish and Wildlife and Recreation Plants	403a		None
Electric Plant Leased to Others	404		None
Electric Plant Held for Future Use	405	Dec. 73	
Construction Work in Progress and Completed Construction not Classi- fied - Electric	406	Dec. 72	
Electric Plant Acquisition Adjustments and Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments	407	Dec. 74	None
Accumulated Provisions for Depreciation of Electric Utility Plant	408	Dec. 74	
Electric Operating Revenues	409	Dec. 76	
Sales of Electricity - By Communities	410-411	Dec. 76	
Sales for Resale	412-413	Oct. 1966	
Sales of Electricity by Rate Schedules	414	Dec. 76	
Sales to Railroads and Railways and Interdepartmental Sales	415		

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT, SALES, OPERATING AND STATISTICAL DATA (Continued)			
Rent from Electric Property and Interdepartmental Rents.....	415		
Sales of Water and Water Power.....	416		
Miscellaneous Service Revenues and Other Electric Revenues.....	416	Dec. 72	
Electric Operation and Maintenance Expenses.....	417-420	Dec. 76	
Number of Electric Department Employees.....	420		
Operation and Maintenance Expenses of Fish and Wildlife and Recreation Operations.....	420a		None
Lease Rentals Charged.....	421-421D	Dec. 72	
Purchased Power.....	422-423	Dec. 1964	None
Interchange Power.....	424	Dec. 69	
Transmission of Electricity for or by Others.....	425		None
Franchise Requirements.....	426	Dec. 69	None
Miscellaneous General Expenses.....	427	Dec. 1967	
Construction Overheads—Electric.....	427	Dec. 76	
General Description of Construction Overhead Procedure.....	428	Dec. 77	
Depreciation and Amortization of Electric Plant.....	429-430A	Dec. 71	
Electric Energy Account.....	431	Oct. 1967	
Monthly Peaks and Output.....	431	Oct. 1967	
Steam-Electric Generating Plant Statistics (Large Plants).....	432-432a	Dec. 71	
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units.....	432b	Dec. 1965	
Hydroelectric Generating Plant Statistics (Large Plants).....	433a-433b	Oct. 1967	None
Pumped Storage Generating Plant Statistics (Large Plants).....	433c-433d		None
Generating Plant Statistics (Small Plants).....	434	Oct. 1967	None
Changes Made or Scheduled to be Made in Generating Plant Capacities.....	435		
Steam-Electric Generating Plants.....	436-437	Oct. 1966	
Hydroelectric Generating Plants.....	438-439	Dec. 1966	None
Pumped Storage Generating Plants.....	439a-439c		None
Internal-Combustion Engine and Gas-Turbine Generating Plants.....	440-441	Dec. 1967	
Transmission Line Statistics.....	442-443	Feb. 1967	
Transmission Lines Added During Year.....	444		
Substations.....	445	Dec. 69	
Electric Distribution Meters and Line Transformers.....	447		
Research, Development and Demonstration Activities.....	448-448A	Dec. 77	
Environmental Protection Facilities.....	501		
Environmental Protection Expenses.....	502		
Attestation.....	503	Dec. 75	

GENERAL INFORMATION

1. Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that at which the general corporate books are kept.

J. K. Taggart, Vice President - Finance and Treasurer
111 North Dale Mabry Highway
Tampa, Florida 33609

2. Name of State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

State of Florida

December 1, 1899 - Reincorporated April 18, 1949

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

State of Florida
Electricity - Generation and Distribution

5. State below each class of security of the respondent which is registered on a national securities exchange or is to become so registered upon notice of issuance. Give, (a) exact title of each class of securities, (b) amount of issued securities registered, (c) amount of unissued securities to become registered upon notice of issuance, and (d) name of each exchange upon which registered or to become registered. Explain briefly if the amounts of issued securities differ from the amounts shown by the respondent's balance sheet.

- (a) Tampa Electric Company Common Stock
- (b) 15,214,292
- (c) 9,785,708
- (d) New York Stock Exchange

GENERAL INFORMATION (Continued)

6. State below the name and address of the respondent's independent certified public accountant or independent licensed public accountants (licensed on or before December 31, 1970, or registered public accountant through December 31, 1975) and date such accountant was engaged. If one of the above accountants has been engaged as the principal accountant to audit the respondent's financial statements who was not the principal accountant for the respondent's prior filed certified financial statements, state the date when such independent accountant was initially engaged.

Tampa Electric Company employs the accounting firm of Coopers & Lybrand, Exchange National Bank Building, Tampa, Florida 33602.

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in a footnote.
 2. If control was by other means than a direct holding of vot-

ing rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Foot-note Ref. (d)
Tampa Bay Industrial Corp. Gulfcoast Transit Company Mid-South Towing Company Electro-Coal Transfer Company Southern Marine Management Corp. Cal-Glo Coal, Inc. *100% of the voting stock of Cal-Glo Coal Inc. is owned by Tampa Bay Industrial Corp.	Investments Transportation Company Transportation Company Cargo Transfer Company Transportation Management Coal Mining	100 100 100 100 100 100*	

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively

control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

OFFICERS

1. Report below the name, title, office address, and salary for the year of each general officer of the respondent. Report the information also for each other employee whose annual salary is \$25,000* or more. The information required by this schedule may be omitted for assistant general officers whose duties do not embrace important executive or policy functions, and whose salaries are less than \$25,000* per year. (*\$35,000, if respondent's annual operating revenues are \$50,000,000 or more.)

2. If any officer or other employee reported in this schedule received remuneration from respondent, directly or indirectly, other than the salary reported in column (a), such as commissions, bonuses, shares in profits, moneys paid, set aside or accrued pursuant to any pension, retirement, savings or similar plan (exclusive of plans qualified under Section 401 of the Internal Revenue Code of 1954) including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary, or any other advantageous arrangement which constitutes a form of compensation, give the essentials of the plan not previously reported, the basis of determining the ultimate benefits receivable, and the payments or provisions made during the year with respect to each person reported herein. If the word 'none' correctly states the facts with respect to the matters referred to in this instruction, so state.

3. State the annual benefits estimated to be payable to each of the three highest paid officers named herein in the event of

retirement at normal retirement date pursuant to any pension or retirement plan.

4. Describe all transactions since the beginning of the year in which any person who was an officer of the respondent at any time during the year received remuneration, directly or indirectly, from the respondent in the form of securities, options, warrants, rights or other property, or through the exercise or disposition thereof. As to options, warrants or rights granted or extended, give the information under this caption on page 106. If the response "none" correctly states the facts with respect to the matters referred to in this instruction, so state.

5. State briefly any arrangement under which any officer is insured or indemnified against liability which he may incur in his capacity as an officer. If there are no such arrangements, so state.

6. If a change was made during the year in the incumbent of any position, show name and address and total remuneration of the previous incumbent and date change in incumbency was made.

7. Utilities which are not required to file copies of this report with the Securities and Exchange Commission may omit the data called for by instructions 2, 3, 4, and 5. Omission of responses to such instructions for this reason should be stated.

Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
President, Chief Executive Officer	H.L. Culbreath	111 North Dale Mabry Tampa, Florida 33609	\$ 120 000
Senior Vice Pres.	G.Pierce Wood	"	65 625
V/P-Operations	James D. Hicks	"	56 875
V/P-Finance & Treas	J.K. Taggart	"	54 500
V/P-Production	Heywood A. Turner	"	54 500
V/P-Services	E.G. Simmons	"	49 750
V/P-Administration	D.N. Campbell	"	48 750
Secty & Asst Treas Controller & Asst Secretary	J.E. Sproull H.O. Johns	" "	41 000 37 000
Dir.Corp Plng&Engr	R.D. Welch	"	46 067
Dir.Pwr Plnt Const	T.L. Jones, Jr.	"	44 800
Dir.Sys Oper&Const	J.E. Burris	"	44 000
Dir.Pwr Plnt Engr	Alex Kaiser	"	43 600
Asst to V/P Prdn	H.A. Moshell, Jr.	"	42 700
Dir.Method & Proced	Lester Ulm, Jr.	"	42 500
Dir. of Divisions	R.C. Dickinson, Jr.	"	39 833
Dir. Fuels	E.K. Nelson, III	"	39 000
Supt. Big Bend	G.F. Anderson	"	38 600
Gen.Mgr Plant City	A.B. Hull	"	38 400
Dir.Data Processing	D.R. Meng	"	37 958
Asst.to Dir of Div	A.N. Wilder	"	37 500
Sr. Consultant Engr	A.D. Jones	"	37 355
Gen.Mgr.East Svc Ar	F.E. Albaugh	"	37 100
Dir.Purch & Stores	M.M. Bostian	"	37 000
Gen.Mgr Polk Co	R.A. DeHaan	"	36 000
Gen.Mgr S.Hillsboro	P.R. Gibbons	"	35 300
Asst to Sr. V/P	J.H. Woodroffe, III	"	35 000

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. If any of the instructions 2, 3, 4, or 5 of the schedule, Officers, page 104 hereof, is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred

to in those instructions. If the matters referred to in those instructions are not applicable, or if the reporting of this information is not required by reason of Instruction 7 of page 104, so state.

3. Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name of Director (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
William C. MacInnes ** Chairman of The Board	111 N. Dale Mabry Tampa, Florida 33609	4/77	4/78	5	\$4,500
H. L. Culbreath * President, Chief Executive Officer	111 N. Dale Mabry Tampa, Florida 33609	4/77	4/78	4	-0-
Richard P. Chapman	P. O. Box 2197 Boston, Mass. 02106	4/77	4/78	4	3,900
Richard M. Clewis, Jr. *	P. O. Box 2288 Tampa, Florida 33601	4/77	4/78	5	4,650
Hugh F. Culverhouse	Florida National Bank Bldg. Jacksonville, Florida 32202	10/77	4/78	0	900
Alfred S. Estes *	P. O. Box 938 Winter Haven, Florida 33880	4/77	4/78	5	4,500
Willis C. Fitkin	4212 Gordon Drive Naples, Florida 33940	4/77	4/78	3	3,600
Henry R. Guild	100 Federal Street Boston, Mass. 02110	4/76	4/77	2	1,150
Charles F. Hovey	100 Federal Street Boston, Massachusetts 02110	4/77	4/78	4	3,150
William J. Turbeville, Jr.	LBM Building, Rm. 301 1311 N. Westshore Blvd. Tampa, Fla. 33607	4/77	4/78	3	3,750
James O. Welch, Jr.	Nabisco, Inc. E. Hanover, N.J. 07936	4/77	4/78	3	3,900

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars concerning the voting rights of such security. State whether voting rights are actual or contingent and if contingent describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly.

4. Furnish particulars concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such

securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing
 Not Closed during 1977

6. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
 Total 12,444,776
 By proxy 2,414,089

7. Give the date and place of such meeting
 4/12/77 Tampa, Florida

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Line No.	Name and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	Total votes of all voting securities	15 214 292	15 214 292		
2	Total number of security holders		14 438	824	
3	Total votes of security holders listed below				
4	Cede & Co., Box 20, Bowling Green Station, New York, N.Y. 10004	1 954 281	1 954 281		
5	Metropolitan Life Insurance Co., 1 Madison Av., New York, N.Y.	557 000	557 000		
6	Teacher Retirement Sys. of Texas, 1001 Trinity St., Austin, Tx 78701	279 400	279 400		
7	Corp. of the Pres of the Church of Jesus Christ of Latter Day				
8	Saints, 50 East North Temple St., Salt Lake City, Utah 84150	260 900	260 900		
9	Gilmet & Co., % Irving Trust Co., 1 Wall St., New York, N.Y. 10008	200 000	200 000		
10	Bloom & Co., P.O. Box 7438, Church St. Station, New York, N.Y. 10249	200 000	200 000		
11	Schmidt & Co., % Morgan Guaranty Trust Co., P.O. Box 1479, Church St				
12	Station New York, N.Y. 10008	181 100	181 100		
13	HICO, Box 690 Church St. Station, New York, N.Y. 10008	165 600	165 600		
14	Monroe & Co., % First National Bank, Chicago, Il. 60670	164 900	164 900		
15	Johol & Co., % Am Security & Trust Box 1744, Wash. D.C. 20013	154 152	154 152		

Line No.	Name and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
16	Hugh L. Culbreath, P. O. Box 111, Tampa, Fla. 33601	4,302	4,302		
17	G. Pierce Wood " " " " " "	114	114		
18	D.N. Campbell " " " " " "	158	158		
19	J.D. Hicks " " " " " "	900	900		
20	E.G. Simmons " " " " " "	158	158		
21	J.K. Taggart " " " " " "	429	429		
22	H.A. Turner " " " " " "	285	285		
23	J.E. Sproull " " " " " "	497	497		
24	H.O. Johns " " " " " "	891	891		
25	R.P. Chapman " " " " " "	1,000	1,000		
26	R.M. Clewis, Jr. " " " " " "	1,128	1,128		
27	A.S. Estes " " " " " "	300	300		
28	W.C. Fitkin " " " " " "	3,500	3,500		
29	W.C. MacInnes " " " " " "	5,800	5,800		
30	W.J. Turbeville, Jr. " " " " " "	1,000	1,000		
31	J.O. Welch, Jr. " " " " " "	200	200		
32	C.F. Hovey " " " " " "	1,035	1,035		
33					
34					
35	STOCK PURCHASE PLAN				
36					
37	The Company has a stock purchase plan which provides that the				
38	option price, subject to certain terms and conditions, shall				
39	be 85 per cent of the market value at designated dates. Pay-				
40	ments are withheld from employees during payment periods and the				
41	shares subsequently issued. During 1977, 19,109 shares of com-				
42	mon stock issued under the plan with total proceeds of \$299,058.				
43	At December 31, 1977, \$152,956 in subscriptions had been				
44	received for 9,170 shares of common stock.				
45					
46					
47					
48					
49					
50					
51					
52					
53					

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Annual report of TAMPA ELECTRIC COMPANY Year ended December 31, 1977.

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration state that fact.

2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate

number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company also shall state major new continuing sources of gas made available to it from purchases, development, purchase contract, or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. List electric generating units placed in service during the year, giving the in-service date, location and generating capacity.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. General wage increases and promotions added approximately \$3.8 million to operating expenses in 1977.
9. None
10. None
11. None

STATEMENT A		COMPARATIVE BALANCE SHEET			
		Assets and Other Debits			
Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	Utility Plant*		\$	\$	\$
2	Utility Plant (101-106, 114).....	113	854 939 268	888 820 300	33 881 032
3	Construction Work in Progress (107).....	113	15 913 970	19 291 425	3 377 455
4	Total Utility Plant.....		\$ 870 853 238	\$ 908 111 725	\$ 37 258 487
5	Less Accumulated Provision for Deprec., Amort. and Depletion (108, 111, 115).....	113	142 995 446	164 176 017	21 180 571
6	Net Utility Plant, Less Nuclear Fuel...	113	\$ 727 857 792	\$ 743 935 708	\$ 16 077 916
7	Nuclear Fuel (120.1-120.4).....	200			
8	Less: Accum. Prov. For Amort. of Nuclear Fuel Assemblies (120.5).....	200			
9	Net Nuclear Fuel.....		\$	\$	\$
10	Net Utility Plant.....		\$	\$	\$
11	Gas Stored Underground-Noncurrent (117)....	207A			
12	Utility Plant Adjustments (116).....	112			
13	Other Property and Investments				
14	Nonutility Property (121) (less Accum. Prov. for Depr. & Amort. incl. in (122)).....	201	96 657	96 657	
15	Investment in Associated Companies (123)...	202			
16	Investment in Subsidiary Companies (Cost \$.....)(123.1).....	203	11 779 800	19 006 609	7 226 809
17	Other Investments (124).....	202			
18	Special Funds (125- 128).....		153 000	4 337 000	4 184 000
19	Total Other Property and Investments.....		\$ 12 029 457	\$ 23 440 266	\$ 11 410 809
	Current and Accrued Assets				
20	Cash (131).....	---	5 315 587	4 537 465	(778 122)
21	Special Deposits (132 - 134).....	---	1 653	1 653	
22	Working Funds (135).....	---	584 011	222 638	(361 373)
23	Temporary Cash Investments (136).....	202			
24	Notes and Accts. Receivable (less Accumulated Provision for Uncoll. Accts.) (141-144)..	204	27 039 448	28 913 245	1 873 797
25	Receivables from Assoc. Companies(145,146)..	206	4 205 414	420 656	(3 784 758)
26	Materials and Supplies (151-157, 163).....	207	43 346 729	51 606 303	8 259 574
27	Gas Stored Underground-Current(164).....	207A			
28	Prepayments (165).....	---	491 954	527 912	35 958
29	Interest and Dividends Receivable (171)....	---	289 506	270 100	(19 406)
30	Rents Receivable (172).....	---			
31	Accrued Utility Revenues (173).....	---			
32	Misc. Current and Accrued Assets (174).....	210			
33	Total Current and Accrued Assets.....		\$ 81 274 302	\$ 86 499 972	\$ 5 225 670
	Deferred Debits				
34	Unamort. Debt Expense (181).....	211	1 913 441	1 783 333	(130 108)
35	Extraordinary Property Losses (182).....	210			
36	Prelim. Survey and Investigation Charges(183)..	212	95 848	1 185 393	1 089 545
37	Clearing Accounts (184).....	---	392	474	82
38	Temporary Facilities (185).....	---			
39	Miscellaneous Deferred Debits (186).....	214	4 960 424	896 329	(4 064 095)
40	Deferred Losses from Disposition of Utility Plant (187).....	214A		1 924 493	1 924 493
41	Research, Development and Demonstration Expenditures(188)	448	1 990	7 153	5 163
42	Unamortized Loss on Reacquired Debt (189)..	214B			
43	Accumulated Deferred Income Taxes (190)...	214C	273 729	688 729	415 000
44	Total Deferred Debits.....	---	\$ 7 245 824	\$ 6 485 904	\$ (759 920)
45	Total Assets and Other Debits.....		\$ 828 407 375	\$ 860 361 850	\$ 31 954 475

* These accounts are conformed to NARUC accounts in which amounts recorded in PERC accounts 118 and 119 are classified to the accounts indicated under this caption.

COMPARATIVE BALANCE SHEET

Statement A

Liabilities and Other Credits (omit cents)

Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
Proprietary Capital					
1	Common Stock Issued (201)	215	\$ 115 233 021	\$ 116 984 552	\$ 1 751 531
2	Preferred Stock Issued(204)	215	55 000 000	55 000 000	
3	Capital Stock Subscribed (202, 205)	216	148 935	152 956	4 021
4	Stock Liability for Conversion (203, 206)	216			
5	Premium on Capital Stock (207)	216	19 245	19 245	
6	Other-Paid-In Capital (208-211)	217			
7	Installments Received on Capital Stock (212)	216			
8	Discount on Capital Stock (213)	218			
9	Capital Stock Expense (214)	218	(1 296 649)	(1 338 638)	41 989
10	Retained Earnings (215, 216)	117	108 437 962	120 725 505	12 287 543
11	Unappropriated Undistributed Subsidiary Earnings (216.1)	117	7 541 827	8 790 021	1 248 194
12	Reacquired Capital Stock (217)	215			
13	Total Proprietary Capital		\$ 285 084 341	\$ 300 333 641	\$ 15 249 300
Long-Term Debt					
14	Bonds (221) (Less \$ reacquired (222))	219	338 006 717	341 217 638	3 210 921
15	Advances from Associated Companies (223)	219			
16	Other Long-Term Debt (224)	219	5 000 000	5 000 000	
17	Unamortized Premium on Long-Term Debt (225)	211	1 077 743	1 019 509	(58 234)
18	Unamortized Discount on Long-Term Debt-Dr. (226)	211			
19	Total Long-Term Debt		\$ 344 084 460	\$ 347 237 147	\$ 3 152 687
Current and Accrued Liabilities					
20	Notes Payable(231)	221	68 528 500	49 900 000	(18 628 500)
21	Accounts Payable (232)	-	14 948 642	9 174 075	(5 774 567)
22	Payables to Associated Companies (233, 234)	221	1 179 432	4 795 657	3 616 225
	Customer Deposits (235)	-	7 518 025	8 843 889	1 325 864
	Taxes Accrued (236)	222	(886 125)	11 163 466	12 049 591
25	Interest Accrued (237)	-	4 231 845	4 278 685	46 840
26	Dividends Declared (238)	-			
27	Matured Long-Term Debt (239)	-			
28	Matured Interest (240)	-			
29	Tax Collections Payable (241)	-	1 365 911	1 399 187	33 276
30	Miscellaneous Current and Accrued Liabilities (242)	224	3 668 980	4 309 980	641 000
31	Total Current and Accrued Liabilities		\$ 100 555 210	\$ 93 864 939	\$ (6 690 271)
Deferred Credits					
32	Customer Advances for Construction (252)	224			
33	Accumulated Deferred Investment Tax Credits (255)	229	29 904 879	31 500 758	1 595 879
34	Deferred Gains from Disposition of Utility Plant(256)	224A			
35	Other Deferred Credits (253)	225			
36	Unamortized Gain on Reacquired Debt (257)	214B			
37	Accumulated Deferred Income Taxes (281-283)	227-227E	68 548 007	87 258 621	18 710 614
38	Total Deferred Credits		\$ 98 452 886	\$ 118 759 379	\$ 20 306 493
Operating Reserves					
39	Operating Reserves (261-265)	226	230 478	166 744	(63 734)
40	Total Liabilities and Other Credits		\$ 828 407 375	\$ 860 361 850	\$ 31 954 475

STATEMENT A

(Continued)

NOTES TO BALANCE SHEET

1. The space below is provided for important notes regarding the balance sheet or any account thereof.

2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year, including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized loss on Reacquired Debt and 257, Unamortized Gain on Reacquired Debt are not used give an explanation to include the rate treatment given these items. See General Instruction 17, Uniform Systems of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2, 3, 4, and 5 above, such notes may be attached hereto.

5. Dividend restrictions in Tampa Electric Company's First Mortgage Bond Indenture amounted to \$4,373,093 as of December 31, 1977.

STATEMENT B SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common* (g)
1	UTILITY PLANT	\$	\$	\$	\$	\$	\$
2	In Service:						
3	Plant in Service (Classified).....	835 956 127	835 956 127				
4	Plant Purchased or Sold.....						
5	Completed Construction not Classified.....	46 489 330	46 489 330				
6	Experimental Plant Unclassified.....						
7	Total.....	882 445 457	882 445 457				
8	Leased to Others.....						
9	Held for Future Use.....	6 374 843	6 374 843				
10	Construction Work in Progress.....	19 291 425	19 291 425				
11	Acquisition adjustments.....						
12	Total Utility Plant.....	908 111 725	908 111 725				
13	Accum. Prov. for Depr., Amort., & Depl.....	164 176 017	164 176 017				
14	Net Utility Plant.....	743 935 708	743 935 708				
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, & DEPLETION						
16	In Service:						
17	Depreciation.....	163 197 888	163 197 888				
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights.....						
19	Amort. of Underground Storage Land and Land Rights...						
20	Amort. of Other Utility Plant.....	43 383	43 383				
21	Total, in Service.....	163 241 271	163 241 271				
22	Leased to Others:						
23	Depreciation.....						
24	Amortization and Depletion.....						
25	Total, Leased to Others.....						
26	Held for Future Use:						
27	Depreciation.....*	934 746	934 746				
28	Amortization.....						
29	Total, Held for Future Use.....	934 746	934 746				
30	Abandonment of Leases (natural gas).....						
31	Amort. of Plant Acquisition Adj.....						
32	Total Accumulated Provisions (should agree with line 13 above).....	164 176 017	164 176 017				

* See page 351 for detail of common utility plant and expenses.

* \$830,008 Transfer of accrued depreciation reserve related to Gannon Coal Handling Facilities

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STATEMENT C

STATEMENT OF INCOME FOR THE YEAR

1. Amounts recorded in accounts 412 and 413, Revenue from Utility Plant Leased to Others, will be reported using one of the vertical columns to spread amounts over lines 1 to 19, as appropriate similar to a utility department. These amounts will also be included in columns (c) and (d) totals.

2. Amounts recorded in account 414, Other Utility Operating Income, will be reported in a separate column as prescribed for accounts 412 and 413, above.

3. The space below is provided for important notes regarding the statement of income or any account thereof.

4. Give concise explanations concerning unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utility's

customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

5. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars, including income tax effects, so that corrections of prior income and

Line No.	Account (a)	Sch. Page No. (b)	TOTAL		ELECTRIC
			Current year (c)	Increase or (decrease) from preceding year (d)	Current year (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400).....	—	\$ 343 357 571	\$ 41 993 224	\$ 343 357 571
3	Operating Expenses:				
4	Operation Expenses (401).....	—	185 266 998	25 671 488	185 266 998
5	Maintenance Expenses (402).....	—	22 482 165	1 575 451	22 482 165
6	Depreciation Expense (403).....	—	29 782 813	6 076 074	29 782 813
7	Amort. & Depl. of Utility Plant (404*-405).....	—	1 613	(53)	1 613
8	Amort. of Utility Plant Acq. Adj. (406).....	—			
9	Amort. of Property Losses (407)*.....	—			
10	Amort. of Conversion Expenses (407)*.....	—			
11	Taxes Other Than Income Taxes (408.1).....	222	21 604 235	2 670 457	21 604 235
12	Income Taxes — Federal (409.1).....	222	6 177 159	13 944 534	6 177 159
13	— Other (409.1).....	222	1 326 363	655 888	1 326 363
14	Provision for Deferred Inc. Taxes (410.1).....	216, 217	20 624 990	2 999 185	20 624 990
15	Provision for Deferred Income Taxes—Cr. (411.1)	216, 217	(2 329 376)	(1 454 896)	(2 329 376)
16	Investment Tax Credit Adj.—Net (411.4).....	228-9	1 952 384	(14 295 216)	1 952 384
17	Gains from Disp. of Utility Plant (411.6)....	224A	()	()	()
18	Losses from Disp. of Utility Plant (411.7)...	214A	951 761	841 331	951 761
19	Total Utility Operating Expenses.....		\$ 287 841 105	\$ 38 684 243	\$ 287 841 105
20	Net Utility Operating Income (carry forward to page 116-A, line 22).....		\$ 55 516 466	\$ 3 308 981	\$ 55 516 466

NOTES TO STATEMENT OF INCOME

*Accounts 404.1, 404.2, 404.3, 407.1, 407.2 for natural gas companies

STATEMENT OF INCOME FOR THE YEAR (Continued)			STATEMENT C	
Line No.	Account (a)	Sch. page No. (b)	TOTAL	
			Current year (c)	Increase or (decrease) from preceding year (d)
22	Net Utility Operating Income (Forwarded from Page 114)	-	\$ 55 516 466	\$ 3 308 981
23	OTHER INCOME AND DEDUCTIONS			
24	Other Income:			
25	Nonutility Operating Income (415-418).....	303	6 000	6 000
26	Equity in Earnings of Subsidiary Companies (418.1).....	-	4 478 795	212 368
27	Interest and Dividend Income (419).....	303	445 943	43 215
28	Allowance for Other Funds Used During Construction (419.1).....	-	227 285	(886 234)
29	Miscellaneous Nonoperating Income (421).....	303	22 551	6 537
30	Gain on Disposition of Property (421.1).....	300	2 021	2 021
31	Total Other Income	-	\$ 5 182 595	\$ (616 093)
32	Other Income Deductions:			
33	Loss on Disposition of Property (421.2)	300		
34	Miscellaneous Amortization (425)	304		
35	Miscellaneous Income Deductions (426.1 - 426.5).....	304	173 545	5 309
36	Total Other Income Deductions	-	\$ 173 545	\$ 5 309
37	Taxes Applic. to Other Income and Deductions:			
38	Taxes Other Than Income Taxes (408.2)	222	4 209	10
39	Income Taxes - Federal (409.2)	222	135 000	10 634
40	- Other (409.2).....	222	15 000	1 366
41	Provision for Deferred Inc. Taxes (410.2)	214C-227		
42	Provision for Deferred Income Taxes-Cr. (411.2).....	214C-227	()	
43	Investment Tax Credit Adj. - Net (411.5)	228-9		
44	Investment Tax Credits (420)	228-9		
45	Total Taxes on Other Income and Deductions	-	\$ 154 209	\$ 12 010
46	Net Other Income and Deductions	-	\$ 4 854 841	\$ (633 412)
47	INTEREST CHARGES			
48	Interest on Long-Term Debt (427)	-	22 730 761	(1 940 908)
49	Amort. of Debt Disc. and Expense (428).....	211	130 108	(2 133)
50	Amortization of Loss on Recquired Debt (428.1).....	214B		
51	Amort. of Premium on Debt - Credit (429).....	211	(58 235)	960
52	Amortization of Gain on Recquired Debt - Credit (429.1).....	214B	()	
53	Interest on Debt to Assoc. Companies (430).....	304		
54	Other Interest Expense (431).....	304	3 285 781	740 498
55	Allowance for Borrowed Funds Used During Construction - Credit (432)	-	(139 659)	637 668
56	Net Interest Charges	-	\$ 25 948 756	\$ (563 915)
57	Income Before Extraordinary Items	-	\$ 34 422 551	\$ 3 239 484
58	EXTRAORDINARY ITEMS			
59	Extraordinary Income (434).....	306		
60	Extraordinary Deductions (435)	306	()	
61	Net Extraordinary Items	-	\$	\$
62	Income Taxes - Federal and Other (409.3)	222	\$	\$
63	Extraordinary Items After Taxes	-	\$	\$
64	NET INCOME	-	\$ 34 422 551	\$ 3 239 484

STATEMENT D

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report in this schedule all changes in appropriated retained earnings, unappropriated retained earnings and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive) and the contrapriary account affected shown in column (b).

3. For each reservation or appropriation of retained earnings state the purpose and amount.

4. List first, account 439, Adjustments to Retained Earnings reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items.

5. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.

7. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them hereto the Notes to Statement of Retained Earnings.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			\$
1	Balance--Beginning of year.....		115,979,789
2	Changes (identify by prescribed retained earnings accounts):		
3	Adjustments to Retained Earnings (Account 439):		
4	Credits:		
5			
6			
7			
8			
9	Total Credits to Retained Earnings (Account 439)-----		\$
10	Debits:		
11			
12			
13			
14			
15	Total Debits to Retained Earnings (Account 439)-----		\$
16	Balance Transferred from Income (Account 433)-----		\$ 34,422,551
17	Appropriations of Retained Earnings (Account 436):		
18			
19			
20			
21			
22	Total Appropriations of Retained Earnings (Account 436)-----		\$
23	Dividends Declared - Preferred Stock (Account 437):		
24	Series A -\$4.32 Per Share		
25	Series B -\$4.16 Per Share		
26	Series D -\$4.58 Per Share		
27	Series E -\$8.00 Per Share		
28	Series F -\$7.44 Per Share		
29	Total Dividends Declared - Preferred Stock (Account 437)-----		\$ 3,570,000
30	Dividends Declared - Common Stock (Account 438):		
31	\$1.14 Per Share		
32			
33			
34			
35			
36	Total Dividends Declared - Common Stock (Account 438)-----		\$ 17,316,814
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		\$
38	Balance--End of Year-----		\$129,515,526

STATEMENT OF RETAINED EARNINGS FOR THE YEAR - Statement D (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	Total Appropriated Retained Earnings (Account 215) _____	
46	TOTAL RETAINED EARNINGS (Accounts 215, 216) _____	\$ 129 515 526
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
47	Balance - Beginning of Year (Debit or Credit) _____	7 541 827
48	Equity in earnings for year (Credit) _____	4 478 795
49	Dividends received (Debit) _____	2 376 400
50	Other changes (Explain) _____	
51	Balance - End of Year _____	9 644 222

NOTES TO STATEMENT OF RETAINED EARNINGS FOR THE YEAR

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investment in Subsidiary Companies.

2. Provide a subheading for each company and list hereunder the information called for, observing the instructions below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

3. Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

4. Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment but which are not subject to current set-

tlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal.

5. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in columns (e) should equal the amount in account 418.1.

6. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote, state the name of pledgee and purpose of the pledge.

7. If Commission approval was required for any ad-

vance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

8. Interest and dividend revenues from investments should be reported in column (f), including such revenues from securities disposed of during the year.

9. In column (h), report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including interest adjustment includible in column (f).

Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of investment End of Year (g)	Gain or Loss from Investment Disposed of (h)
ACCOUNT 123.1							
Gulfcoast Transit Company	3-13-59		4 060 953	2 298 606	1 447 200	4 912 359	
Mid-South Towing Company	3-13-59		3 725 778	310 803	169 200	3 867 381	
Electro-Coal Transfer Corp.	12-23-63		1 344 079	1 639 435	760 000	2 223 514	
Tampa Bay Industrial Corp.	9-16-66		2 617 990	229 951		7 973 354*	
Southern Marine Managements	5-31-68		30 000			30 000	
Utility Group Inc.	9-22-76		1 000**				
			* An additional \$5,125,413 investment was made in 1977.				
			** Written off because it had no future value.				
TOTAL			\$11 779 800	\$ 4 478 795	\$ 2 376 400	\$19 006 608	

Annual report of.....TAMPA ELECTRIC COMPANY.....Year ended December 31, 1977

STATEMENT OF RETAINED EARNINGS FOR THE YEAR - Statement D (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	Total Appropriated Retained Earnings (Account 215) -----	
46	TOTAL RETAINED EARNINGS (Accounts 215, 216) -----	\$ 129 515 526
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
47	Balance - Beginning of Year (Debit or Credit) -----	7 541 827
48	Equity in earnings for year (Credit) -----	4 478 795
49	Dividends received (Debit) -----	2 376 400
50	Other changes (Explain) -----	
51	Balance - End of Year -----	9 644 222

NOTES TO STATEMENT OF RETAINED EARNINGS FOR THE YEAR

STATEMENT E		STATEMENT OF CHANGES IN FINANCIAL POSITION	
Line No.	SOURCES OF FUNDS (a)	Amounts (b)	
1	Funds from Operations:	\$	
2	Net Income	34 422	551
3	Principal Non-Cash Charges (Credits) to Income:		
4	Depreciation and depletion	29 782	813
5	Amortization of Franchise		1 613
6	Provision for deferred or future income taxes (net)	18 295	614
7	Investment tax credit adjustments	1 952	384
8	Less: Allowance for other funds used during construction		227 285
9	Other (net): Net Income of Subsidiaries	(4 478)	795
10	Automobile Depreciation Charged to Expense		402 080
11	Amortization of Premium on Debt		(55 720)
12	Allowance for Borrowed Funds Used During Const.		(139 659)
	Total Funds from Operations	\$ 79 955	596
13	Funds from Outside Sources (new money):		
14	Long-term debt (b) (c)	3 400	922
15	Preferred stock (c)		
16	Common stock (c)	1 713	563
17	Net increase in short-term debt (d)		
18	Other (net): Automobile Depreciation Charged to Construction	410	914
19	Decrease in Other Investments	578	486
20	Other		(63 815)
21	Total Funds from Outside Sources	\$ 6 040	070
22	Sale of Non-Current Assets (e):		
23			
24	Contributions from Associated and Subsidiary Companies		
25	Other (net) (a):		
26			
27			
28	Total Sources of Funds	\$ 85 995	666
APPLICATION OF FUNDS			
29			
30			
31	Construction and Plant Expenditures (incl. land):	\$	
32	Gross additions to utility plant (less nuclear fuel)	46 677	851
33	Gross additions to nuclear fuel		
34	Gross additions to common utility plant		
35	Gross additions to nonutility plant		
36	Less: Allowance for other funds used during construction		227 285
37	Other: Allowance for Borrowed Funds Used During Construction		(139 659)
38	Total Applications to Construction and Plant Expenditures (incl. land)	\$ 46 310	907
39	Dividends on Preferred Stock	3 570	000
40	Dividends on Common Stock	17 316	814
41	Funds for Retirement of Securities and Short-Term Debt:		
42	Long-term debt (b) (c)	4 390	000
43	Preferred stock (c)		
44	Redemption of capital stock		
45	Net decrease in short-term debt (d)	18 628	500
46	Other (net): Amortization of Debt Expense		(130 108)
47			
48	Purchase of Other Non-Current Assets (e):		
49	Net Decrease in Other Deferred Debits & Credits		(688 390)
50			
51	Investments in and Advances to Associated and Subsidiary Companies		
52	Other (net) (a): Increase in Current Assets	12 736	172
53	Increase in Current Liabilities excluding Short-Term Debt		(16 138 229)
54			
55	Total Applications of Funds	\$ 85 995	666

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars concerning sales, purchases, or transfers of nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under instruction No. 5.

5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases Sales, Transfers, etc. (c)	Balance end of the year (d)
1	Approximately 4.4 acres of property adjacent to the Company's Production Office located on Causeway Blvd. and 50th Street.	13 053		\$
2				13 053
3				
4				
7	Approximately 15 acres located north of Hillsborough/Manatee County Line, West of U.S. Highway 41.	29 010		
8				29 010
9				
12	Property located on north side of Polk Street between Pierce and Jefferson Streets.	54 594		
13				54 594
14				
17	TOTAL	\$96 657		\$96 657

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
34	Balance, beginning of year	\$ -0-
35	Accruals for year, charged to:	
36	(417) Income from Nonutility Operations	
37	(418) Nonoperating Rental Income	
38	Other Accounts (specify):	
39	
40	Total Accruals for Year	-0-
41	Net charges for plant retired:	
42	Book cost of plant retired	
43	Cost of removal	
44	Salvage (credit)	()
45	Total Net Charges	-0-
46	Other debit or credit items (describe):	
47	
48	Balance, end of year	-0-

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investment in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for, observing the instructions below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

3. Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

4. Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment but which are not subject to current set-

tlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal.

5. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in columns (e) should equal the amount in account 418.1.

6. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote, state the name of pledgee and purpose of the pledge.

7. If Commission approval was required for any ad-

vance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

8. Interest and dividend revenues from investments should be reported in column (f), including such revenues from securities disposed of during the year.

9. In column (h), report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including interest adjustment includible in column (f).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenue for Year (f)	Amount of investment End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	ACCOUNT 123.1			\$	\$	\$	\$	\$
2								
3	Gulfcoast Transit Company	3-13-59		4 060 953	2 298 606	1 447 200	4 912 359	
4	Mid-South Towing Company	3-13-59		3 725 778	310 803	169 200	3 867 381	
5	Electro-Coal Transfer Corp.	12-23-63		1 344 079	1 639 435	760 000	2 223 514	
6	Tampa Bay Industrial Corp.	9-16-66		2 617 990	229 951		7 973 354 *	
7	Southern Marine Managements	5-31-68		30 000			30 000	
8	Utility Group Inc.	9-22-76		1 000**				
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	TOTAL			\$ 11 779 800	\$ 4 478 795	\$ 2 376 400	\$ 19 006 608	\$

* An additional \$5,125,413 investment was made in 1977.

** Written off because it had no future value.

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NOTES AND ACCOUNTS RECEIVABLE
Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141).....	\$ 112 123	\$ 84 092
2	Customer Accounts Receivable (Account 142)	24 626 409	25 870 356
3	Other Accounts Receivable (Account 143)..... (Disclose any capital stock subscriptions received)	2 400 772	3 200 285
4	Total.....	27 139 304	29 154 733
5	Less: Accumulated Provision for Uncollectible Accounts—Cr. (Account 144).....	99 856	241 488
6	Total, Less Accumulated Provision for Uncollectible Accounts.....	\$ 27 039 448	\$ 28 913 245
7			
8	Notes and Accounts Receivable from Directors, Officers and Employees		
9			
10			
11			
12	<u>ACCOUNT 141</u>	-0-	-0-
13	<u>ACCOUNT 143</u>	\$ 2 036 879	\$ 2 447 200
14			
15			
16			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS—CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance beginning of year.....	\$ 99 856	\$	\$	\$	\$ 99 856
22	Prov. for uncollectibles for year.....	923 508				923 508
23	Accounts written off.....	(915 594)	()	()	()	(915 594)
24	Coll. of accounts written off.....	133 718				133 718
25	Adjustments (explain) :					
26					
27	Balance end of year.....	\$ 241 488				\$241 488
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
			Debits (c)	Credits * (d)		
1	<u>ACCOUNT 145</u>					
2						
3	Tampa Bay Industrial					
4	Corporation					
5						
6	Demand Note 5/1/73	631 500		631 500		
7	Demand Note 1/21/74	275 000		275 000		
8	Demand Note 1/25/74	25 000		25 000		
9	Demand Note 8/1/74	300 000		300 000		
10	Demand Note 11/19/74	100 000		100 000		
11	Demand Note 8/6/75	435 000		435 000		
12	Demand Note 12/30/75	30 000		30 000		
13	Demand Note 1/16/76	10 000		10 000		
14	Demand Note 2/3/76	20 000		20 000		
15	Demand Note 7/30/76	405 000		405 000		
16	Demand Note 8/27/76	500 000		500 000		
17	Demand Note 9/27/76	500 000		500 000		
18	Demand Note 11/24/76	500 000		500 000		
19	Demand Note 1/25/77		500 000	500 000		
20	Demand Note 7/29/77		405 000		405 000	15 656
21	All Notes @					
22	Prime + 2%					
23		<u>3 731 500</u>			<u>405 000</u>	
24						
25	<u>ACCOUNT 146</u>					
26	Tampa Bay Industrial	473 914	69 254	527 512	15 656	
27	Corporation					
28						
29						
30						
31						
32	* Notes represent investment advances and have been					
33	transferred to Account 123.1					
34						
35						
36						
37						
38						
39						
40						
41						
42						
43				TOTAL	\$ 420 656	\$ 15 656

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies at end of year under titles which are indicative of the character of the material included. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during year (on a separate page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Debits or credits to stores expense-clearing shall be shown separately, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which use material (d)
1	Fuel Stock (Acct. 151)(See sch. pg 209)	\$ 31 053 383	\$ 38 861 737	Electric
2	Fuel Stock Expenses Undistributed (Acct. 152) ...	112 701	3 467	
3	Residuals & Extracted Products (Acct. 153).....	(9 474)		
4	Plant Materials & Operating Supplies (Acct.154):			
5	Substation Material		639 921	Electric
6	Poles & Fixtures		1 023 260	
7	Overhead Materials		1 218 400	
8	Communications Equipment		131 497	
9	Overhead Wire & Cable		1 217 639	
10	Fuses & Fuse Links		91 956	
11	Underground Cable & Material		1 181 420	
12	Metering Equipment		69 052	
13	Street Lighting Equipment		184 856	
14	Misc. Tools & Equipment		196 045	
15	Transformers		3 006 208	
16	Bushings for Transformers & OCBs		233 825	
17	Accounts Payable, Not Classified		155 633	
18	Power Plant Parts & Supplies		3 244 580	
19	Freight Claims Pending (15410)		408	
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Account 154	\$ 12 047 959	\$ 12 594 700	
31	Merchandise (Account 155)	\$	\$	
32	Other Materials & Supplies (Acct. 156)	139 146	142 105	
33	Nuclear Materials Held for Sale (Acct. 157) *			
34	Stores Expense Undistributed (Acct. 163)	3 014	4 294	
35				
36				
37				
38				
39	Total Materials & Supplies (per balance sheet)..	\$43 346 729	\$51 606 303	

* Not applicable to Gas Utilities

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Report below the information called for concerning production fuel and oil stocks.

2. Show quantities in tons of 2000 lb. barrels (42 gals.) of Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.

4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity

of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL					
			Bunker "C" Fuel Oil BBL\$		Coal-Tons		Diesel Fuel Oil - BBL\$	
			Quantity (c)	Cost (d)	Quantity * (e)	Cost * (f)	Quantity (g)	Cost (h)
1	On hand beginning of year.....	\$ 31 053 383	539 388	\$ 6 166 916	993 902	\$ 23 765 875	83,940	\$ 1 120 592
2	Received during year.....	163 691 589	4 049 891	51 250 977	3 589 880	109 726 801	180 270	2 713 811
3	TOTAL	194 744 972	4 589 279	57 417 893	4 583 782	133 492 676	264 210	3 834 403
4	Used during year (specify departments)							
5	Elec Oper Expense	154 772 174	4 045 417	51 081 146	3 531 051	102 011 348	117 984	1 679 680
6	Inventory Adjustments		(23)		(44 209)		23	
7	Ignition Gan & Big Bend	814 817					56 673	814 817
8								
9								
10								
11	Sold or transferred.....	296 244			9 178	249 707	3 237	46 537
12	TOTAL DISPOSED OF	155 883 235	4 045 394	51 081 146	3 496 020	102 261 055	177 917	2 541 034
13	BALANCE END OF YEAR	38 861 737	543 885	6 336 747	1 087 762	31 231 621	86 293	1 293 369

Line No.	Item (i)	KINDS OF FUEL AND OIL—Continued					
		Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)
		14	On hand beginning of year.....		\$		\$
15	Received during year.....						
16	TOTAL						
17	Used during year (specify departments)						
18	*Includes 596,677.18 tons of low sulfur coal from subsidiary						
19	mining company at a cost of \$22,546,545.95 (including transportation).						
20	suppliers of low sulphur coal, information on quantities consumed						
21	and inventory by supplier is not available.						
22							
23							
24	Sold or transferred.....						
25	TOTAL DISPOSED OF						
26	BALANCE END OF YEAR						

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

- | | | |
|---|---|---|
| <p>1. Report under separate subheading for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts in red or by enclosure in parentheses.</p> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> | <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>5. Furnish particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> | <p>6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>7. Explain any debits and credits other than amortization debited to account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> |
|---|---|---|

Line No.	Designation of long-term debt (a)	Principal amount of debt issued (b)	Total expense, premium or discount (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From— (d)	To— (e)				
	ACCOUNT 181	\$	\$			\$	\$	\$	\$
1	First Mortgage Bonds:								
2	3% Series Due 1978	6 000 000	44 784	1-1-48	1-1-78	1 049		1 049	-0-
3	2.80% Series Due 1980	5 000 000	22 043	8-1-50	8-1-80	2 000		578	1 422
4	3.70% Series Due 1983	8 000 000	56 312	10-1-53	10-1-83	9 754		1 594	8 160
5	4 1/8% Series Due 1986	10 000 000	45 351	8-1-56	8-1-56	14 187		1 480	12 707
6	4 1/4% Series Due 1988	25 000 000	89 765	7-1-58	7-1-88	34 411		2 992	31 419
7	4 1/2% Series Due 1993	48 000 000	144 830	5-1-63	5-1-93	78 881		4 829	74 052
8	5 1/2% Series Due 1996	25 000 000	73 250	4-1-66	4-1-96	47 003		2 442	44 561
9	7 1/4% Series Due 1998	30 000 000	86 219	12-1-68	12-1-98	62 989		2 875	60 114
10	7 1/4% Series Due 2001	35 000 000	105 031	1-1-71	1-1-01	84 025		3 501	80 524
11	7 3/8% Series Due 2002	40 000 000	117 244	2-1-72	2-1-02	97 704		3 908	93 796
12	8 1/2% Series Due 2004	50 000 000	141 418	1-15-74	1-15-04	127 473		4 713	122 760
13	Installment Contracts:								
14	5 3/4% Due 2007	27 000 000	467 202	3-1-72	3-1-07	400 250		13 392	386 858
15	6 1/2 - 8 1/2% Due 1979-2004	44 000 000	1 134 454	12-1-74	12-1-04	953 715		86 755	866 960
16						\$1 913 441		\$130 108	\$1 783 333
17									
18	ACCOUNT 225								
19	3% Series Due 1978	6 000 000	(17 340)	1-1-48	1-1-78	\$ (404)	\$ 404		-0-
20	4 1/8% Series Due 1986	10 000 000	(14 000)	8-1-56	8-1-86	(4 472)	466		\$ (4 006)
21	4 1/4% Series Due 1988	25 000 000	(345 750)	7-1-58	7-1-88	(132 538)	10 565		(121 973)
22	4 1/2% Series Due 1993	48 000 000	(590 400)	5-1-63	5-1-93	(321 440)	19 680		(301 760)
23	5 1/2% Series Due 1996	25 000 000	(213 250)	4-1-66	4-1-96	(136 836)	7 108		(129 728)
24	7 1/4% Series Due 1998	30 000 000	(270 900)	12-1-68	12-1-98	(197 908)	9 031		(188 877)
25	7 1/4% Series Due 2001	35 000 000	(83 300)	1-1-71	1-1-01	(66 640)	2 776		(63 864)
26	7 3/8% Series Due 2002	40 000 000	(63 600)	2-1-72	2-1-02	(53 001)	2 120		(50 881)
27	8 1/2% Series Due 2004	50 000 000	(182 500)	1-15-74	-15-04	(164 504)	6 084		(158 420)
28						\$1 077 743	\$58 234		\$(1 019 509)

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Row Ed (12-79)

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Power Plant Energy Conservation Study		1 981	506	1 981	
2	W.C. MacInnes Site Study and Layout	498	651 107	105	10 022	641 583
3	Gannon Airpreheater Sootblower Auxiliary Steam Supply		1 637	512	1 637	
4	Gannon Station Plant Site Utilization		999			999
5	Big Bend Station Plant Site Utilization		722			722
6	Big Bend Station Survey Compressed Air Usage	231		107	231	
7	Gannon #4 Boiler Air Flow Study		102			102
8	Gannon #6 Old Precipitator Retirement Study		607			607
9	Gannon #4 Rapid Start Control/ Rotor Stress Control System		187			187
10	Flue Gas Conditioning Study		108			108
11	Dale Mabry Substation Site Investigation		7 186			7 186
12	Ambient Air Testing Study	14 501	66 649	506	72 397	8 573
13	Gannon #6 Boiler Coal- Trol R. Test Program		90	512	90	
14	Gannon #3 Air Preheater Additive System- Test	72 093	12 245			84 338
15	Power Plant Site X	464	307 918	105	3 669	304 713
16	Solid Waste Firing Study		1 739	506	1 553	186
17	Gannon Discharge Flume	7 080		513	7 080	
18	Big Bend #1 1st Radiant Superheater Header	144		512	144	
19	Big Bend #2 1st Radiant Superheater Header	144		512	144	
20	Gannon Dock Unload Sumps- Rain Water Problem	32		107	32	
21	Gannon 1st Radiant Superheater Header Enclosure	144		107	144	
22	Gannon #4- Air Preheater Additive Test	518	70 805			71 323
23	Big Bend Tower Foundation Investigation		4 416			4 416
24	Cost Related to Ohio-Gannon 230KV Line		16 329			16 329
25	Gannon #6 High Pressure Turbine Inspection		54 357	513	54 357	
26	New Meter Department Building		20 113			20 113
27	Gannon and Big Bend Flyash Handling & Disposal System		23 908			23 908
28						
29						
30	TOTAL	\$ 95 849	\$1 243 025		\$ 153 481	\$ 1 185 393

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
* 1	Unamort AFDC from A/C 105	\$ 77 360	\$	419	\$ 19 102	\$ 46 520
2				432	11 738	
3						
4	Dept. of Environmental		80 000	930	80 000	
5	Regulation vs. TECO					
6						
7	Software- Materials		257 087			257 087
8	Management System					
9						
* 10	Mineral Aggregate	80 000		143	60 000	20 000
11						
** 12	Mat. Forecast System		113 000	921	28 250	84 750
13						
14	Undistr. Payroll	82 554	1 492 402	Various	1 470 799	104 157
15						
16	Hookers Pt. #1 Boiler Dam.	13 413				13 413
17						
18	Robbery-Div. Offices (5)	10 736	2 226	143	8 274	
19				921	4 688	
20						
21	Big Bend #2 Gas Turbine	12 936	471	107	13 407	
22						
23	Big Bend #2 Slag Tank	29 774	7 528			37 304
24						
25	Big Bend-Spray Cool	2 838 345		411	403 000	
26	Modules			187	2 435 345	
27						
28	Warrant Exchange Offer	12 260	29 729	214	41 989	
29						
30	Big Bend-Cool Pond Motor	593 431		107	320 472	25 000
31	Control and Cable			506	125 794	
32				154	122 165	
33						
34	Big Bend Dredging (24mo)	457 004		511	338 437	118 567
35						
36	Big Bend -Cool Pond PVC	342 133		411	44 893	
37	Liner			187	297 240	
38						
39	Big Bend-Cool Pond	142 543		411	17 687	
40	Revetment Mat.			187	124 856	
41						
42	Teleprompter Cable TV					
43	Suit		5 171			5 171
44						
45	Gannon #3 Spare BFP		47 242	512	42 242	5 000
46	Rotating Element					
47	Misc. Work in Progress					
48	Deferred regulatory commission expenses (See page 353)					
49	TOTAL					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
1	Gannon Slag Loading Tower	\$	\$ 2 461	143	\$ 2 461	\$
2						
3	Hookers Pt. Intake		30 678			30 678
4	Screen Structure Dam.					
5						
6						
7						
8						
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39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	267 935				148 682
48	Deferred regulatory commission expenses (See page 353)					
49	TOTAL	4 960 424				896 329

* Amortized over 5 year period
 ** Amortized over 20 mo. period

DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)

1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.

2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).

3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See account 187, Deferred Losses From Sale of Utility Plant.)

Line No.	Description of Property (a)	Date J.E. Approved (b)	Estimated Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411.7 (e)	Additional Losses (f)	
1	Big Bend Cooling Canal Equipment (The Company was required to construct a closed loop spray cooling system to obtain a construction permit for Big Bend #3. Prior to completion, the closed loop cooling system was replaced by the less costly Thermal Dilution System. Loss was recognized in November 1976.)	11/29/76	3 323 021		486 180	(446 767)	1 924 493
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL		\$3 323 021	\$	\$ 486 180	\$ (446 767)	\$1 924 493

214A

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Annual report of TAMPA ELECTRIC COMPANY Year ended December 31, 1977

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

(a) Identify, by amount and classification, significant items for which deferred taxes are being provided.

2. In the space provided:

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Electric Contribution in Aid of Construction	\$ 273 729	\$ (28 000)	\$ 443 000
2	-----			
3	-----			
4	-----			
5	-----			
6	-----			
7	Other -----			
8	Total Electric	\$ 273 729	\$ (28 000)	\$ 443 000
9	Gas -----			
10	-----			
11	-----			
12	-----			
13	-----			
14	-----			
15	Other -----			
16	Total Gas	\$	\$	\$
17	Other (Specify) -----	\$	\$	\$
18	Total (Account 190)	\$ 273 729	\$ (28 000)	\$ 443 000
19	Classification of Totals			
20	Federal Income Tax	\$ 246 681	\$ (25 233)	\$ 399 225
21	State Income Tax	\$ 27 048	\$ (2 767)	\$ 43 775
22	Local Income Tax	\$	\$	\$

ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued

(b) Indicate insignificant amounts relating to other income and deductions under OTHER.

3. OTHER (Specify) - include deferrals

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$		\$	688 729	1
							2
							3
							4
							5
							6
							7
\$	\$		\$		\$	688 729	8
\$	\$		\$		\$		9
							10
							11
							12
							13
							14
							15
\$	\$		\$		\$		16
\$	\$		\$		\$		17
\$	\$		\$		\$	688 729	18
							19
\$	\$		\$		\$	620 673	20
\$	\$		\$		\$	68 056	21
\$	\$		\$		\$		22

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended

to end of year.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

relative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of shares authorized by charter (b)	Par, or stated value per share (c)	Call Price at end of Year (d)	OUTSTANDING PER* BALANCE SHEET		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1			\$	\$		\$		\$		\$
2	<u>ACCOUNT 201</u>									
3	Common Stock	25000 000	No Par		15 214 292	115 817 065				
4	Common Stock (reserved for script)				600	1 050				
5					15 214 892	115 818 115				
6										
7	<u>ACCOUNT 204</u>									
8	Preferred Stock	1500 000								
9	4.32% Cumulative Series A				50 000	5 000 000				
10	4.16% " " B				50 000	5 000 000				
11	4.58% " " D				100 000	10 000 000				
12	8.00% " " E				150 000	15 000 000				
13	7.44% " " F				200 000	20 000 000				
14					550 000	\$55 000 000				
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										

*Total amount outstanding without reduction for amounts held by respondent.

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Common Stock Subscribed, Account 202, and Preferred Stock Subscribed, Account 205, show the subscription price and the balance due on each class at end of year.

3. Describe the agreement and transactions under which a

conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at end of year.

4. For Premium on Capital Stock, Account 207, designate any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of account and description of item (a)	Number of shares (b)	Amount (c)
1	<u>ACCOUNT 202</u>		\$
2	Common Stock subscribed @ \$16.68 Per Share	9170	152,956
3			
4	<u>ACCOUNT 203</u>		None
5			
6	<u>ACCOUNT 205</u>		None
7			
8	<u>ACCOUNT 206</u>		None
9			
10	<u>ACCOUNT 207</u>		
11	Premium on Sale of Series A Preferred Stock		12,995
12	Premium on Sale of Series B Preferred Stock		6,250
13			
14	<u>ACCOUNT 212</u>		None
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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39			
40			
41			
42			
43			
44			
45			
46		TOTAL —	\$ 168 180

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

2. If any change occurred during the year in the balance with

Line No.	Class and series of stock (a)	Balance End of Year (b)
1		\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL --	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
31	Common Stock - No. Par *	\$ 700 921
32	Preferred Stock 4.58% Series D	75 499
33	Preferred Stock 8.00% Series E	285 702
34	Preferred Stock 7.44% Series F	276 516
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL --	\$ 1 338 638

* During 1976 Tampa Electric Company issued 84,398 shares of common stock. Expenses in connection with this transaction increased Capital Stock Expense in 1977 \$41,989.

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222, Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.
 2. For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.
 3. Advances from Associated Companies should be reported separately for advances on notes, and advances on open accounts. Demand notes shall be designated as such. Names of associated companies from which advances were received shall be shown in col. (a).

4. For receivers' certificates show the name of the court and date of court order under which such certificates were issued.
 5. In an insert schedule give explanatory particulars for accounts 223, and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
 6. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.
 9. Give particulars concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding* (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
	<u>ACCOUNT 221</u>			\$	%	\$	\$	\$	\$
1	First Mortgage Bonds:								
2									
3	3% Series Due 1978	1/1/48	1/1/78	4 260 000	3	126 060			100.00
4	2.80% Series Due 1980	8/1/50	8/1/80	3 700 000	2.80	104 417			100.21
5	3.70% Series Due 1983	10/1/53	10/1/83	6 080 000	3.70	223 616		77 000	100.85
6	4 1/8% Series Due 1986	8/1/56	8/1/86	9 700 000	4 1/8	400 125			101.40
7	4 1/4% Series Due 1988	7/1/58	7/1/88	25 000 000	4 1/4	1 062 500			102.40
8	4 1/2% Series Due 1993	5/1/63	5/1/93	48 000 000	4 1/2	2 160 000			103.30
9	5 1/2% Series Due 1996	4/1/66	4/1/96	25 000 000	5 1/2	1 375 000			104.50
10	7 1/4% Series Due 1998	12/1/68	12/1/98	30 000 000	7 1/4	2 175 000			106.28
11	7 1/4% Series Due 2001	1/1/71	1/1/01	35 000 000	7 1/4	2 537 500			106.73
12	7 3/8% Series Due 2002	1/1/72	1/1/02	40 000 000	7 3/8	2 950 000			106.86
13	8 1/2% Series Due 2004	1/15/74	1/15/04	50 000 000	8 1/2	4 250 000			108.60
14									
15	Installment Contracts:								
16	5 3/4% Due 2007	3/1/72	3/1/07	27 000 000	5 3/4	1 552 500			*
17	6 1/2- 8 1/4% Due 1979-2004	12/1/74	12/1/04	37 477 639	Var	3 032 379			#
18	<u>ACCOUNT 224</u>								
19	Bank Term Loan			5 000 000	**	781 664			100.00
20	*Non-Callable Prior to 3/1/82	11/1/74	3/31/77						
21	#Non-Callable Prior to 12/1/84								
22									
23	**Prime Rate (As Defined)								
24	TOTAL --			346 217 639		22 730 761		77 000	

*Total amount outstanding without reduction for amounts held by respondent.

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

Bonds Retired During 1977

First Mortgage Bonds - 3% Due 1978	\$ 60,000
First Mortgage Bonds - 2.8% Series Due 1980 called for Sinking Fund @ 100	50,000
First Mortgage Bonds - 3.70% Series Due 1983 \$75,000 purchased @ \$85.00 and \$47,000 @ \$81.00 in anticipation of Sinking Fund Requirements. Balance of \$77,000 is held in Sinking Funds Account 125 for fut- ure requirements. Realization of \$20,180 was credited to account 421.	80,000
Bonds retired during 1977 account 221.	<u>\$190,000</u>

In January 1977, 10,386 shares of Common Stock were issued at \$14.34 per share under the Employee Stock Purchase Plan. \$148,935 was credited to account 201.

In July 1977, 8,723 shares of Common Stock were issued at \$17.21 per share under the Employee Stock Purchase Plan. \$150,123 was credited to account 201.

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

Proceeds of \$152,956 representing 9,170 shares of Common Stock subscribed under Employee Stock Purchase Plan, was credited to account 202.

April 29, 1977, 80,693 shares of Common Stock were issued at \$18.00 per share under the Company's Employee Stock Ownership Plan. \$1,452,474 was credited to account 201.

NOTES PAYABLE (Account 231)

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in column (d).
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. rate (e)	Balance end of year (f)
1	Various-Comm'l Paper	Working Capital and New Construction	Various	Various	% *	\$ 23,350,000
2	First National Bk-Fla.		12/30/77	Demand	6 1/2	8,015,000
3	First National Bk-Ft Myers		12/28/77	"	6 1/2	1,510,000
4	Bank of Clearwater		12/27/77	"	6 1/2	3,240,000
5	Barnett Bank Trust Co		12/30/77	"	6 1/2	5,826,000
6	Landmark Bank-St. Pete		12/28/77	"	6 1/2	5,000,000
7	Chase Manhattan Bk, N.A.		12/30/77	1/30/78	7.45	5,000,000
8						
9						
10						
11						
12						
13	*6.05-6.825%					
14						
15						
16						
17						
18						
19						
20				TOTAL		\$49,900,000

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234 Accounts Payable to Associated Companies, in addition to a total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
	<u>ACCOUNT 234</u>	\$			\$	
31	Gulfcoast Transit Co.	106 016	5 065 519	7 348 940	2 389 437	
32	Mid-South Towing Co.	874 601	10 938 769	10 669 322	605 154	
33	Electro-Coal					
34	Transfer Corp.	(310 456)	3 025 323	4 896 093	1 560 314	
35	Tampa Bay Ind'l.	501 668	403 432	134 594	232 830	
36	Southern Marine					
37	Management Corp.	7 603		319	7 922	
38						
39						
40						
41						
42						
43						
44						
45	Total	1 179 432	19 433 043	23 049 268	4 795 657	

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

- 1. Report the amount and description of other current and accrued liabilities at end of year.
- 2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance end of year (b)
1	Accrued Vacation Pay Liability	\$2,308,000
2	Accrued Pension Liability	2,001,980
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	TOTAL	\$4,309,980

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance end of year (b)
41		\$ NONE
42		
43		
44		
45		
46		
47		
48		

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR. (Continued)

5. If any tax covers more than one year, the required information of all columns should be shown separately for each tax year. When the amounts accrued pertain to other than the current year, show by footnote for each year whether the tax return has been audited by the Internal Revenue Service and furnish particulars for any adjustments, in total (debit or credit), that have been made to Account 236, Taxes Accrued, due to any such audits.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distributed should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

DISTRIBUTION OF TAXES CHARGED (omit cents)

(Show utility department where applicable and account charged)

Line No.	Electric	Gas	Other Utility	Other Income &	Extraordinary	Other Utility	Adjustment to	(p)
	a/c 408.1, 409.1 (i)	a/c 408.1, 409.1 (j)	Departments a/c 408.1, 409.1 (k)	Deductions a/c 408.2, 409.2 (l)	Items a/c 409.3 (m)	Opn. Income a/c 408.1, 409.1 (n)	Ret. Earnings a/c 439 (o)	
1	\$ 5 461 219			\$ 135 000				
2	715 940							
3								
4								
5	53 932							16 556
6								
7	1 510 118							463 567
8	8 979							
9								
10								
11								
12	1 326 363			15 000		** A/C 107	490 965	
13						** A/C 108	19 904	
14							<u>510 869</u>	
15								
16	5 087 459							
17								
18	100 160							30 746
19								
20	617 000							
21	28 158							
22	1 013							
23								
24	8 673 702			4 209				
25	5 521 114							
26								
27	2 600							
28	\$ 29 107 757	\$	\$	\$ 154 209	\$	\$	\$	\$ 510 869**

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REV. ED. (12-74)

Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1977

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
1	Net Utility Operating Income per Statement C, Page 114, Line 21	\$55,516,466
2	Add: Income Taxes	<u>27,751,520</u>
3	Utility Operating Income Before Income Taxes	<u>83,267,986</u>
4		
5	Additional Income and Unallowable Deductions:	
6	Depreciation Per Books	31,073,526
7	Contributions in Aid of Construction	746,066
8	Bad Debts-Reserve Method (Book)	<u>141,632</u>
9		<u>31,961,224</u>
10	Additional Deductions and Nontaxable Income:	
11	Tax Depreciation	51,125,886
12	Repair Allowance	2,750,000
13	Cost of Removal	1,368,000
14	Bad Debt-Reserve Method (Tax)	94,465
15	Items Charged to Construction:	
16	Payroll Taxes	516,000
17	Pension Expense	726,000
18	Administrative and General Expense	1,266,000
19	Sales and Use Tax	781,445
20	Interest Expense	25,948,756
21	Decrease in Insurance Reserve	63,734
22	Loss on Disposition of Utility Plant	<u>5,398,624</u>
23		<u>90,038,910</u>
24	Utility Operating Income Before State Income Tax	25,190,300
25		
26	State Income Tax @5% Less \$250	<u>1,259,265</u>
27		
28	Utility Operating Income Before Federal Income Tax	\$ <u>23,931,035</u>
29		
30	Federal Income Tax @ 48% Less \$13,500	11,473,397
31		
32	Investment Tax Credit - Carry forward from earlier years	2,653,000
33		
34	Investment Tax Credit - Current year net of recapture	<u>3,106,923</u>
35		
36	Utility Operating Income, Federal Income Tax Payable	5,713,474
37		
38	State Tax Payable	1,259,265
39		
40	Over - Accrual	<u>530,783</u>
41		
42	Total Debited to 409.10	<u>\$ 7,503,522</u>
43		

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
	Other Income and Deductions for the Year Per Statement C, Page 116A, Line 46	\$4,854,841
	Add: Income Taxes	<u>150,000</u>
	Other Income and Deductions Before Income Taxes	5,004,841
	Additional Deductions and Nontaxable Income:	
	Tax-exempt Interest	88,450
	Net Income of Subsidiaries	4,478,795
	Allowance for Funds Used During Construction	227,285
	Discount on Reacquired Bonds	20,180
	Taxable Income Before State Income Tax	190,131
	State Income Tax @ 5%	<u>9,507</u>
	Taxable Income Before Federal Income Tax	180,624
	Federal Income Tax @ 48%	86,700
	State Tax Payable	9,507
	Over-Accrual	<u>53,793</u>
	Total Charged to 409.20	<u>\$ 150,000</u>

Names of Subsidiaries included in consolidated return:

Gulfcoast Transit Company	Southern Marine Management Co.
Mid-South Towing Company	Tampa Bay Industrial Corp.
Electro-Coal Transfer Corporation	Cal-Glo Coal, Inc.

The allocation of the consolidated income tax for 1977 for Tampa Electric Company and its subsidiaries is done in accordance with Internal Revenue Service Regulations 1.1552-1(a)(2) and 1.1502-33(d)(2)(ii). These regulations provide for allocation of the consolidated tax liability on the basis of the percentage of the total tax to the tax which each member would bear if the tax were computed on a separate return basis. The tax liability allocated to each company cannot exceed the tax liability computed as if each had actually filed a separate return, except that only one surtax exemption is allowed. The surtax exemption has been allocated to Tampa Electric Company. In addition, a consolidated return adjustment in the amount of \$378,000 relates to inter-company profit in inventory.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance end of year (b)
1	Accrued Vacation Pay Liability	\$2,308,000
2	Accrued Pension Liability	2,001,980
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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24		
25		
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31		
32		
33		
34		
35		
36		
37	TOTAL ..	\$4,309,980

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance end of year (b)
41		\$ NONE
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL ..	-0-

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

1. Report below an analysis of the changes during the year for each of the above-named reserves.

2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

3. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves.

4. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Balance Beginning of Year (b)	Debits		Credits		Balance End of Year (g)
			Account (c)	Amount (d)	Account (e)	Amount (f)	
1	Account 262						
2	Injuries & Damages	174 369	131	166 965	925	170 775	178 179
3	General Liability						
4							
5							
6							
7							
8	Injuries & Damages						
9	Workmen's Compensation	47 625	131	278 519	925	186 576	(44 318)
10							
11							
12							
13							
14							
15							
16	Injuries & Damages						
17	Auto Liability	8 484	131	33 741	925	58 140	32 883
18							
19		<u>\$230 478</u>		<u>\$479 225</u>		<u>\$415 491</u>	<u>\$166 744</u>
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

*Not applicable to Gas Utilities.

ACCUMULATED DEFERRED INCOME TAXES - - - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

(b) Total and amortizable cost of such property.

(c) Date amortization for tax purposes commenced.

2. In the space provided furnish explanations, including the following in columnar order:

(d) "Normal" depreciation rate used in computing the deferred tax.

(a) State each certification number with a brief description of property.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electrics	\$	\$	\$
3	Defense Facilities -----			
4	Pollution Control Facilities -----	(2 160 934)	(1 881 000)	6 000
5	Other -----			
6	-----			
7	-----			
8	Total Electric -----	\$ (2 160 934)	\$ (1 881 000)	\$ 6 000
9	Gas	\$	\$	\$
10	Defense Facilities -----			
11	Pollution Control Facilities -----			
12	Other -----			
13	-----			
14	-----			
15	Total Gas -----	\$	\$	\$
16	Other (Specify) -----	\$	\$	\$
17	Total (Account 281) -----	\$ (2 160 934)	\$ (1 881 000)	\$ 6 000
18	Classification of Totals:			
19	Federal Income Tax -----	\$ (1 950 261)	\$ (1 697 000)	\$ 6 000
20	State Income Tax -----	\$ (210 673)	\$ (184 000)	
21	Local Income Tax -----	\$	\$	\$

See Page 227 A-1 for response to Question 2

* Adjustment to estimate to conform to tax return as filed.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR.

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.

3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to

prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

Continued page 222A.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	* Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes accrued (Account 236) (g)	Prepd. taxes (Incl. in Acct. 165) (h)
	FEDERAL	\$	\$	\$	\$	\$	\$	\$
1	Income - 1977			5 596 219	40 000	356 178	5 912 397	
2	Income - 1976	(4 718 099)		715 940	(4 968 844)	(614 205)	352 480	
3	Income - 1973	166 360					166 360	
4	Unemployment - 1972	160 939					160 939	
5	Unemployment - 1977			70 488	69 270		1 218	
6	Unemployment - 1976	777			777			
7	FICA - 1977			1 973 685	1 953 063		20 622	
8	FICA - 1976	33 978			33 978			
9	Vehicle Use			8 979	8 979			
10								
11	STATE							
12	Income - 1977			1 341 363	767 203		574 160	
13	Income - 1976	(82 484)			(29 203)		(53 281)	
14	Income - 1974	(125 233)					(125 233)	
15	Income - 1973	(96 363)					(96 363)	
16	Gross Receipts - 1977			5 087 459	2 458 734		2 628 725	
17	Gross Receipts - 1976	2 341 473			2 341 473			
18	Unemployment - 1977			130 906	128 645		2 261	
19	Unemployment - 1976	1 087			1 087			
20	Public Service Commission	188 000		617 000	583 772		221 228	
21	Intangible			28 158	28 158			
22	Occupational License			1 013	1 013			
23	LOCAL							
24	Real & Personal Property			8 677 911	8 677 911			
25	Franchise - 1977			5 521 114	4 123 161		1 397 953	
26	Franchise - 1976	1 243 440			1 243 440			
27	Occupational Licenses			2 600	2 600			
28	TOTAL	\$ (886 125)	\$	\$29 772 835	\$17 465 217	\$(258 027)	\$11 163 466	\$

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Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1977

- - - - - ACCELERATED AMORTIZATION PROPERTY (Account 281)

(e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.

other income and deductions.

4. Use separate pages as required.

3. OTHER (Specify) - include deferrals relating to

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$	410	\$ (234 947)	411	\$ 176	\$ (4 270 705)	1
			\$ (234 947)		\$ 176	\$ (4 270 705)	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
			\$ (234 947)		\$ 176	\$ (4 270 705)	16
							17
							18
			\$ (211 047)		\$ 176	\$ (3 852 132)	19
			\$ (23 900)			\$ (418 573)	20
							21

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATIONACCOUNT 281

Response to Question 2 Page 227:

(a)	(b)	(c)	(d)	(e)		
<u>Description</u>	<u>Total Project Cost</u>	<u>Amortizable Cost</u>	<u>Date Amort Commence</u>	<u>Normal Depr Rate</u>	<u>Deferred Tax Rate State</u>	<u>Federal</u>
Gannon Fly Ash Silos	\$ 621 348	\$ 372 809	12/70	3.57%		48.0%
Gannon 6 Precipators	7 031 000	4 932 919	5/74	3.57%	5.0%	45.6%
Gannon 5 Precipators	4 856 000	4 152 697	2/75	3.57%	5.0%	45.6%
Gannon 1 Oil Conv. (C75)	4 845 892	2 000 665	9/76	3.57%	5.0%	45.6%
Gannon 2 Oil Conv. (C75)	4 845 892	2 000 665	6/76	3.57%	5.0%	45.6%
Gannon 3 Oil Conv. (C75)	4 845 892	2 000 665	1/76	3.57%	5.0%	45.6%
Big Bend 1 Precipator (D04)	7 057 960	4 924 158	4/76	3.57%	5.0%	45.6%
Big Bend Waste Wtr.Treat.(D75)	2 650 139	1 313 693	2/76	3.57%	5.0%	45.6%
Gannon Waste Wtr.Treat.(D74)	4 386 232	4 083 000	6/77	3.57%	5.0%	45.6%
Hookers Pt.Waste Wtr.Treat(D76)	1 124 000	1 124 000	6/77	3.57%	5.0%	45.6%
Gannon Waste Wtr.Recycle(G41)	376 414	321 000	9/77	3.57%	5.0%	45.6%
Gan. Coal Pile Run-Off Treat.(H65)	131 968	129 000	7/77	3.57%	5.0%	45.6%
BB Coal Pile Run-Off Treat.(H66)	257 355	133 000	7/77	3.57%	5.0%	45.6%
Gan 6 Soot Blow For L.S.Coal (H68)	415 966	374 000	1/77	3.57%	5.0%	45.6%
Gan 5 Precip.Hopper (H83)	87 000	87 000	11/77	3.57%	5.0%	45.6%
Gan 6 Precip.Hopper (H84)	124 966	107 000	1/77	3.57%	5.0%	45.6%
BB1 Precip.Hopper (H85)	202 492	131 000	12/77	3.57%	5.0%	45.6%
Gan 5 Soot Blow for L.S.Coal(H93)	246 882	181 000	1/77	3.57%	5.0%	45.6%

Note: EPA Certification Numbers not received

Continuation of Page 227 B & C

EXPLANATION TO 2-a

<u>TAX CLASS</u>	<u>LIBERALIZED DEPR METHOD</u>	<u>TAX LIFE</u>	<u>DATE ADOPTED</u>
<u>Guideline Class Life (1954 thru 1970)</u>			
Production	DDB SW TO SYD	28 Years	1976
Transmission & Dist.	" " " "	30 "	1976
Office Furniture	" " " "	10 "	1976
Structure	DDB	45 "	1954
Structure	150% D.B.	45 "	1970
<u>ADR Class Life (1971 & Subsequent years)</u>			
Production	DDB SW TO SYD	22.5 Years	SW After
Transmission & Dist.	" " " "	24 Years	1 1/2 Years
Office Furniture	" " " "	8 Years	1st Vintage
Information System	" " " "	5 Years	Year Was
Data Handling Equip.	" " " "	5 Years	Commenced
Automobiles	" " " "	3 Years	in 1973
Light Trucks	" " " "	5 Years	
Heavy Trucks	" " " "	5 Years	
Structure	150% D.B.	45 Years	
<u>Non-Class Life</u>			
Structure	150% D.B.	45 Years	1973
"	" "	34 "	1976
"	" "	43 "	1976
Clear Right-of-way	DDB	67 "	1961
Dredging	SYD	75 "	1970

2-b See Page 227-F

The basis used to calculate deferred taxes is the difference between straight line book depreciation and liberalized tax depreciation (full normalization).

Providing for full normalization for 1975 and subsequent years was under the direction of the Florida Public Service Commission.

ACCUMULATED DEFERRED INCOME TAXES - - - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

declining balance, etc.), estimated lives i.e. useful life, guideline life, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.

2. In the space provided furnish below explanations, including the followings:

(b) Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits thereto which have been accounted for

(a) State the general method or methods of liberalized depreciation being used (sum-of-year digits,

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 282s			
2	Electric	\$ (55 643 225)	\$ (10 220 000)	\$ 485 324
3	Gas			
4	Other (define)			
5	Total	\$	\$	\$
6				
7	Other (Specify)	\$	\$	\$
8				
9	Total Account 282	\$ (55 643 225)	\$ (10 220 000)	\$ 485 324
10				
11	Classification of Totals:			
12	Federal Income Tax	\$ (52 291 523)	\$ (9 208 000)	\$ 458 514
13	State Income Tax	\$ (3 351 702)	\$ (1 012 000)	\$ 26 810
14	Local Income Tax	\$	\$	\$

- - OTHER PROPERTY (Account 282)

as credits to Accounts 411.1, Provision for Deferred Income Taxes-Gr., Utility Operating Income and 411.2 Provision for Deferred Income Taxes-Gr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.). State whether the accounting for liberal-

ized depreciation has been directed or approved by any state commission (Electric only).

3. OTHER (Specify) - include deferrals relating to other income and deductions.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	L I N E #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
				411	37 138		1
				410	1 370 548	\$(63 970 215)	2
							3
							4
\$	\$		\$		\$	\$	5
\$	\$		\$		\$	\$	6
\$	\$		\$		\$	\$	7
\$	\$		\$		\$	\$	8
\$	\$		\$		\$ 1 407 686	\$(63 970 215)	9
							10
\$	\$		\$		\$ 1 274 612	\$(59 766 397)	11
\$	\$		\$		\$ 133 074	\$(4 203 818)	12
\$	\$		\$			\$	13
\$	\$		\$			\$	14

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. In the space provided below:
(a) Include amounts relating to insignificant items under Other.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 283:			
2	Electric *	\$ (10 743 848)	\$ (9 257 000)	\$ 1 238 000
3	-----			
4	-----			
5	-----			
6	-----			
7	-----			
8	Other -----			
9	Total Electric -----	\$ (10 743 848)	\$ (9 257 000)	\$ 1 238 000
10	Gas -----			
11	-----			
12	-----			
13	-----			
14	-----			
15	-----			
16	Other -----			
17	Total Gas -----	\$ -----	\$ -----	\$ -----
18	Other (Specify) -----	\$ -----	\$ -----	\$ -----
19	Total Account 283 -----	\$ (10 743 848)	\$ (9 257 000)	\$ 1 238 000
20	Classification of Total:			
21	Federal Income Tax -----	\$ (9 420 896)	\$ (8 604 000)	\$ 1 115 000
22	State Income Tax -----	\$ (1 322 952)	\$ (653 000)	\$ 123 000
23	Local Income Tax -----	\$ -----	\$ -----	\$ -----

- * (1) Items charged to expense for tax purpose:
 - Payroll Taxes
 - Insurance Pension Cost
 - Administrative and General Expenses
 - Sales and Use Tax
 - Allowance for Funds used During Construction
 - Cost of Removal
 - Repair Allowance Property

- (2) Items charged to expense for tax purpose and amortized for book over a 24 or 36 month period:
 - Big Bend Cooling Canal
 - Big Bend Dredging
 - Big Bend Spray Modules & Etc.

- (3) Carryover investment tax credit used in 1977.

- ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) Continued

3. OTHER (Specify) - Include deferrals relating to other income and deductions.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$	410	\$ (374 591)	411	\$ 119 738	\$ (19 017 701)	1
							2
							3
							4
							5
							6
							7
							8
\$	\$		\$ (374 591)		\$ 119 738	\$ (19 017 701)	9
							10
							11
							12
							13
							14
							15
							16
\$	\$		\$		\$	\$	17
\$	\$		\$		\$	\$	18
\$	\$		\$ (374 591)		\$ 119 738	\$ (19 017 701)	19
							20
\$	\$		\$ (338 398)		\$ 109 676	\$ (17 138 618)	21
\$	\$		\$ (36 193)		\$ 10 062	\$ (1 879 083)	22
\$	\$		\$		\$	\$	23

ANNUAL REPORT OF TAMPA ELECTRIC COMPANY
YEAR ENDED DECEMBER 31, 1977
ANNUAL TAX DEFERRALS
ACCOUNTS 190, 281, 2 & 3

YEAR	PROVISION FOR DEFERRED INCOME TAXES	YEAR	PROVISION FOR DEFERRED INCOME TAXES-CREDIT	BALANCE END OF YEAR
1954	38 250			38 250
1955	189 000			227 250
1956	325 000			552 250
1957	600 750			1 153 000
1958	954 000			2 107 000
1959	1 110 000			3 217 000
1960	1 166 000			4 383 000
1961	1 425 000			5 808 000
1962	1 442 000			7 250 000
1963	2 002 000			9 252 000
1964	1 758 000			11 010 000
1965	1 513 000	1954	2 000	12 521 000
1966	1 346 000	1954-55	15 000	13 852 000
1967	1 429 000	1954-56	41 000	15 240 000
1968	1 904 000	1954-57	97 000	17 047 000
1969	2 081 000	1954-58	178 000	18 950 000
1970	2 379 000	1954-60	266 000	21 063 000
1971	2 936 000	1954-61	396 000	23 603 000
1972	4 163 000*	1954-62	500 000	27 266 000
1973	6 315 000*	1954-63	707 000	32 874 000
1974	9 004 000*	1954-74	921 000	40 957 000
1975	11 319 153*	1954-75	1 164 000	51 112 153
1976 Def Lib	18 032 462*	1954-76	596 608	68 548 007
1976 Def Asset	4 143	1976	277 872	68 274 278
1977 Def Lib	20 596 990*	1954-77	1 886 376*	86 984 892
1977 Def Asset	28 000	1976-77	443 000	86 569 892

*Includes prior years adjustment of:

1972	\$135 000	
1973	\$140 000	
1974	\$862 000	
1975	(\$330 000)	
1976	\$410 800	
1977 Add	\$761 010	Rev \$157 052

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission, to pass the tax credits on to customers.

2. As indicated in Col. (a), the schedule shall show each year's activities from 1962 through the year covered by this report, and shall separately identify the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%) & 11 percent (11%) credits.

3. Report in Cols. (b & e) the amount of investment tax credits generated from properties acquired for use in utility operations and report in Column (c & f) the amount of such generated

credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to Cols. (b through f) such as for corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in Col. (d) the weighted-average useful life of all properties used in computing the investment tax credits in Col. (b). Also, show in this column for the year 1971 and thereafter, the option exercised (1) rate base treatment, (2) ratable flow through, or (3) flow through, for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

Line No.	Year	Electric			Other Departments or Operations	
		Generated	Utilized	Weighted Average Life of Property	Generated	Utilized
	(a)	(b)	(c)	(d)	(e)	(f)
1	1962-70					
2	3%	6 520 809	6 520 809	28 Years		
3	7%					
4	1971					
5	3%	172 458	172 458	28 "		
6	4%	544 090	544 090	28 "		
7	7%					
8	1972					
9	3%					
10	4%	767 983	767 983	28 "		
11	7%					
12	1973					
13	3%					
14	4%	3 365 386	3 365 386	28 "		
15	7%					
16	1974					
17	3%					
18	4%	1 959 225	1 959 225	28 "		
19	7%					
20	1975					
21	3%					
22	4%	377 122	377 122	28 "		
23	7%					
24	10%					
25	11%	3 610 010	3 610 010	28 "		
26						
27	1976					
28	3%					
29	4%	143 746	143 746	28 "		
30	7%					
31	10%					
32	11%	15 691 866	13 038 462	28 "		
33						
34	1977					
35	3%					
36	4%	7 000	7 000	28 "		
37	7%					
38	10%					
39	11%	4 014 000	6 667 404	28 "		
40						
41	1978					
42	3%					
43	4%					
44	7%					
45	10%					
46	11%					
47						

NOTE: The Company flows through the benefits of investment tax credit to the customer over the book life of the assets per option 2 of the Internal Revenue Service Code Section 46(f). At year end 1977, there is no carry forward of I.T.C.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and trans-

actions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance,

shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (e)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments * (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Electric Utility:								
2	35	(5 032 558)	255.03		411.31	265 181	5 866	(4 761 511)	28 Yrs
3	45	(6 498 561)	255.04	(7 000)	411.31	258 768	30 366	(6 216 427)	28 Yrs
4	75								
5	105	(19 890 760)	255.10	(4 087 000)	411.31	630 252	2 824 688	(20 522 820)	28 Yrs
6	Total	(31 421 879)		(4 094 000)		1 154 201	2 860 920	(31 500 758)	
7	Others (list separately and show 35, 45, 75, 105, and total)								
8									
9									
10									
11									
12									
13									
14									
15									
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19									
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26									
27									
28									
29									
30									

*Includes adjustment for 1976 actual, E.S.O.P and recapture of I.T.C.

TARPA ELECTRIC COMPANY

Year ended December 31, 1977.

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased, Held for Future Use, or Nonutility.
 2. Individual gains or losses relating to property with an original cost of less than

\$50,000 may be grouped, with the number of such transactions disclosed in column (a).
 3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2	Miscellaneous Dispositions (2)	10 398		\$ 2 021	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total gain	10 398		\$ 2 021	
15	Loss on disposition of property:				
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total loss				\$

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416)—Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1)—Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418)—For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased

or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Interest and Dividend Income (Account 419)—Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses, included in Account 419 as required by the uniform system of accounts.

6. Miscellaneous Nonoperating Income (Account 421)—Give the nature and source of each miscellaneous nonoperating income, and expense and the amount thereof for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	Account 417	None
2	Account 418 - Non Utility Property Rent	6 000
3	Account 419	
4	Interest & Dividend Income:	
5	Notes Receivable-Tampa Bay Industrial Corp	15 656
6	TECO Employee Loans	201 422
7	Employee Purchases & Miscellaneous	12 199
8	Temporary Cash Investments	44 258
9	Income Tax Refund	159 760
10	Substation Sale I.M.C. Chem Corp	12 648
11		<u>445 943</u>
12		
13		
14		
15	Account 421	
16	Miscellaneous Non-Operating Income	
17	Redemption of Bonds- 3.70 Series Due 1983	20 180
18	Miscellaneous	2 371
19		<u>22 551</u>
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	Total Other Income	\$ 474 494

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425)—Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions —Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430)—For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (c) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431)—Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Account 425</u>	<u>None</u>
2	<u>Account 426.1</u>	
3	Arts Council of Tampa	1 000
4	Harvard Business School- Chapman Professorship	5 000
5	Florida College	2 500
6	Florida Gulf Coast Symphony of Tampa Inc.	1 000
7	Florida House, Washington, D.C.	1 000
8	Florida State Fair Horse Show Assn Inc	1 535
9	Florida Youth Steer & Carcass Show & Sale	2 264
10	Junior Achievement	3 000
11	Little League Baseball	2 621
12	Pasco Youth Livestock Show & Sale	1 160
13	St. Joseph Hospital Bldg Fund	10 000
14	South Florida Baptist Hospital	2 000
15	United Way of Greater Tampa	36 225
16	United Way of East Hillsborough County	2 200
17	United Givers of Lake Region	5 175
18	University of Florida - College of Engineering	3 600
19	University of South Florida	1 553
20	University of Tampa	7 900
21	WEDU Educational Television	1 979
22	Winter Haven Hospital Cancer Center Fund	2 083
23	Greater Tampa Chamber of Commerce	2 600
24	Tampa Bay Art Center	1 000
25	Tampa Bicentennial River Walk	1 000
26	10 Schools Less than \$1000	1 150
27	9 Professional Associations Less than \$1000	2 612
28	4 State and National Welfare Organizations Less than \$1000	665
29	24 Community Welfare Organizations Less than \$1000	5 032
30	110 Civic Organizations Less than \$1000	14 144
31	9 Churches Less than \$1000	1 151
32	6 Charities Less than \$1000	1 630
33	15 Educational & Cultural Organizations Less than \$1000	3 481
34	3 Volunteer Fire Departments Less than \$1000	850
35		
36	Total	<u>\$129 110</u>
37	<u>Account 426.5</u>	
38	Reversal of Allowance Fund During Construction Previously	
39	Charged to Plant Held for Future Use	
40	Total	<u>\$ 23 130</u>
41		
42		

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425)—Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions —Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430)—For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (c) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431)—Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
	Account 431	\$
1	Customers Deposits @ 6%	471 542
2	Notes Payable - Banks @ 4 3/4 - 6 3/4%	958 026
3	Commercial Paper @ 4 3/4 - 6.825%	1 855 193
4	Chase Manhattan Bank N.Y. @ 7.45%	1 020
5		<u>3 285 781</u>
6		\$
7		
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Expenses incurred in Tallahassee, Florida and Washington, D.C.	\$
2	in connection with Government Information Expenses	41 340
3		
4		
5		
6		
7		
8		
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16		
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REGULATORY COMMISSION EXPENSES

1. Report particulars of regulatory commission expenses incurred during the current year or incurred in previous years, if being amortized, relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Florida Public Service Commission Docket No.760846 -EU-Petition for an increase in rates and charges and for approval of a fair and reasonable rate of return.	\$	\$394,369	\$ 394,369	\$
7	Florida Public Service Commission Docket No.760428-Rule, proposed amendment to prohibit utilities from discontinuing service on weekend or holiday.		6,353	6,353	
13	Florida Public Service Commission Docket 74680-CI, fuel adjustment.		1,490	1,490	
16	Florida Public Service Commission ordered cost study.		9,613	9,613	
19	Federal Power Commission Docket No. ER76-629, contract with Seminole Electric Coop (Sale of Wholesale Energy).		5,287	5,287	
24	Florida Public Service Commission Docket No. 770244-EU, application for authority to issue up to 150,000 shares of Common Stock without nominal or par value for contribution to Employees' Stock Owner Plan.		810	810	
31	Florida Public Service Commission Docket No.770158-EU, investigation as to the feasibility of including certain expenses in underground residential distribution charges.		500	500	
37	Florida Public Service Commission Docket No. 770017-EU, Petition of Fla. Power Corp. to revise its treatment of Franchise Fees for rate making purposes.		418	418	
42	Federal Power Commission Docket Nos. 77-549 and 77-550, Proposed interconnection agreements with Fla. Power Corp. and Fla. Power & Light Co.		2,782	2,782	
	TOTAL - - -				

REGULATORY COMMISSION EXPENSES (Continued)

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).

5. Expenses incurred during year wick were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).

4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	LINE #
CHARGED CURRENTLY TO		DEFERRED TO ACCOUNT 186 (i)	CONTRA ACCOUNT (j)	AMOUNT (k)		
DEPARTMENT (f)	ACCOUNT NO. (g)				AMOUNT (h)	
Electric	928	\$ 394,369				1
						2
						3
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Electric	928	6,353				6
						7
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Electric	928	1,490				13
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						15
Electric	928	9,613				16
						17
						18
Electric	928	5,287				19
						20
						21
						22
						23
Electric	928	810				24
						25
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						29
						30
Electric	928	500				31
						32
						33
						34
						35
						36
Electric	928	418				37
						38
						39
						40
						41
						42
Electric	928	2,782				43
						44
						45
						46

REGULATORY COMMISSION EXPENSES

1. Report particulars of regulatory commission expenses incurred during the current year or incurred in previous years, if being amortized, relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

L I N E #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Citizens vs. Mayo, Case No. 50,446	\$	\$ 2,560	\$ 2,560	\$
2					
3	Federal Power Commission Audit-		4,383	4,383	
4	Cal Glo				
5					
6	Preparation of Cost of Services		2,358	2,358	
7	Certification Letters as Requested by				
8	Florida Public Service Commission				
9					
10					
11					
12	Miscellaneous		7,796	7,796	
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45					
46	TOTAL - - -		\$443,749	\$443,749	

REGULATORY COMMISSION EXPENSES (Continued)

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).

5. Expenses incurred during year wih were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).

4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	L I N E #
CHARGED CURRENTLY TO			DEFERRED TO	CONTRA ACCOUNT		
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)
Electric	928	\$ 2,560				1
Electric	928	4,383				2
Electric	928	2,358				3
						4
						5
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						8
						9
						10
Electric	928	7,796				11
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		\$443,749				45
						46

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- | | |
|----|---|
| 1 | 1 (a) Stone & Webster Management Consultants, Inc. |
| 2 | (b) Subject to complete direction & control of the Board of Directors of |
| 3 | the Company. Stone & Webster Management Consultants Inc. Furnishes |
| 4 | advisory services on Federal Taxation, Insurance, Financing. |
| 5 | |
| 6 | (c) Monthly Rate of \$3,500.00 |
| 7 | (d) \$42,000 charged to Operating Expense 923- Other Service Charged |
| 8 | \$15,488 Account 923, \$113,793 Account 928, \$114 Account 930, \$28 |
| 9 | Account 506, \$43, Account 510 |
| 10 | 2 The Foregoing Service is of a Continuing Nature & is rendered under a |
| 11 | contract effective July 1, 1976 & continued until terminated by either |
| 12 | party on thirty days written notice. |
| 13 | 1 (a) Holland & Knight, Attorneys at Law, Tampa, Florida |
| 14 | (b) Furnishes Legal Services |
| 15 | (c) Monthly retainer of \$3,000 = \$36,000 -Plus additional billings for |
| 16 | special services. |
| 17 | (d) \$1,108 Account 105, \$91,059 Account 107, \$2,370 Account 143, \$678 |
| 18 | Account 183, \$5,219 Account 186, \$737 Account 500, \$6,344 Account 506, |
| 19 | \$991 Account 560, \$30 Account 580, \$20 Account 588, \$126,650 Account |
| 20 | 923, \$365 Account 926 |
| 21 | |
| 22 | 1 (a) Bucklew & Ramsey, Attorneys at Law, Tampa, Florida |
| 23 | (b) Furnishes Legal Services |
| 24 | (c) Yearly retainer of \$9,000 Account 923 plus additional billing for |
| 25 | special services. |
| 26 | (d) \$13,471 Account 923 |
| 27 | 1 (a) Herrick & Smith, Boston, Mass. |
| 28 | (b) Legal Services (Various) Stock & Bond Research- Pollution Control Bond |
| 29 | (c) Actual Charges |
| 30 | (d) \$71,129 Account 923, \$1,314 Account 930, \$21,843 Account 926, \$18,023 |
| 31 | Account 186 |
| 32 | 1 (a) Byron Harless, Reid, Hite & Assoc. Inc., Tampa, Florida |
| 33 | (b) Consulting Psychoanalyst |
| 34 | (c) Actual Charges |
| 35 | (d) \$14,938 Account 923 |
| 36 | 1 (a) State Street Bank & Trust Company, Boston, Mass. |
| 37 | (b) Trusteeship |
| 38 | (c) Actual Charges |
| 39 | (d) \$40,698 Account 930 |
| 40 | |
| 41 | 1 (a) Conservation Consultants, Inc., Palmetto, Florida |
| 42 | (b) Biological Survey |

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

1	(con't.)
2	(c) Actual Charges
3	(d) \$351,655 Account 107, \$3,215 Account 502
4	1(a) Coopers & Lybrand, Tampa, Florida
5	(b) Services for S-8 Registration Statement, Annual Audit of Company Books, Annual Report Form 12K, Public Service Commission Hearings, Tax Work.
6	(c) Actual Charges
7	(d) \$60,181 Account 923, \$22,300 Account 232, \$76,604 Account 928
8	1(a) New England Merchants National Bank, Boston, Massachusetts
9	(b) Services as Transfer Agent
10	(c) Actual Charges
11	(d) \$1,280 Account 186, \$84,398 Account 930
12	1(a) Ausley, McMullen, McGehee, Carothers & Proctor, Tallahassee, Florida
13	(b) Legal Services, Rate Hearing
14	(c) Actual Charges
15	(d) \$44,197 Account 232, \$91,008 Account 928
16	1(a) David L. Babson & Co. Boston, Massachusetts
17	(b) Investment Advice Services
18	(c) Actual Charges
19	(d) \$34,366 Account 926
20	1(a) Environmental Science & Engineering Inc., Gainesville, Florida
21	(b) Environmental Engineers
22	(c) Actual Charges
23	(d) \$7,291 Account 105, \$146,534 Account 107, \$45,385 Account 183, \$6,800 Account 502
24	1(a) Towers, Perrin, Forster & Crosby, Philadelphia, Pennsylvania
25	(b) Actuarial & Consulting Services
26	(c) Actual Charges
27	(d) \$500 Account 923, \$39,679 Account 926
28	1(a) Hunton & Williams, Richmond, Virginia
29	(b) Legal Services
30	(c) Actual Charges
31	(d) \$49,005 Account 107, \$410 Account 500, \$2,237 Account 923, \$38,480 Account 930
32	1(a) N.U.S. Corporation, Rockville, Maryland
33	(b) Nuclear Research Consulting Services
34	(c) Actual Charges
35	(d) \$19,051 Account 107, \$540, Account 506
36	1(a) Alcalde, Henderson, O'Bannon & Kline LTD, Rosslyn Virginia
37	(b) Consultant Services - Public Affairs
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

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(con't.)

- (c) Monthly Retainer of \$1,250. = \$15,000.-\$7,500. Account 923, \$7,500 Account 426 Plus Additional Billings, for special services
- (d) \$577 Account 426, \$139 Account 923, \$1,215 Account 930
- 1(a) Environmental Associates, Inc. Tampa, Florida
- (b) Environmental Engineers
- (c) Actual Charges
- (d) \$5,005. Account 183, \$32,115 Account 107
- 1(a) Fletcher & Valenti Architects/Planners Inc., Tampa, Florida
- (b) Architectural Services
- (c) Actual Charges
- (d) \$23,825 Account 107
- 1(a) Law Engineering Testing Company, Atlanta, Georgia
- (b) Consulting Engineers
- (c) Actual Charges
- (d) \$1,689 Account 152, \$760 Account 105, \$28,520 Account 107
- 1(a) Theodore Barry & Associates, Los Angeles, California
- (b) Management Consultants
- (c) Actual Charges
- (d) \$131,661 Account 923
- 1(a) Ellarbee Clark & Paul, Atlanta, Georgia
- (b) Legal Services
- (c) Actual Charges
- (d) \$46,279 Account 923
- 1(a) Environmental Research & Technology Inc. Boston, Mass.
- (b) Environmental Consultants
- (c) Actual Charges
- (d) \$276,585 Account 107
- 1(a) Watson & Company, Tampa, Florida
- (b) Consulting Engineers
- (c) Actual Charges
- (d) \$88,417 Account 107, \$16,536 Account 232
- 1(a) Joseph Salem & Associates Inc., St. Petersburg, Florida
- (b) Engineering Services
- (c) Actual Charges
- (d) \$25,748 Account 107
- 1(a) Tres Computer Systems Inc., Dallas, Texas
- (b) Computer System Analysts
- (c) Actual Charges
- (d) \$211,767 Account 107

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

- services,
- (b) description of services received during year and project or case to which services relate,
- (c) basis of charges,
- (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

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| 1 | (con't.) |
| 2 | 1(a) John Rusch Associates, New Orleans, Louisiana |
| 3 | (b) Engineering Services |
| 4 | (c) Actual Charges |
| 5 | (d) \$962 Account 107, \$772 Account 502, \$9313 Account 512 |
| 6 | 1(a) Florida Electric Power Coordinating Group, Tampa, Florida |
| 7 | (b) An Association to Coordinate Activities of Electric Utilities in |
| 8 | State of Florida |
| 9 | (c) Actual Charges |
| 10 | (d) \$1,101 Account 107, \$4,716 Account 188, \$10,173 Account 500, \$3,736 |
| 11 | Account 560, \$179,462 Account 930 |
| 12 | 1(a) WHH and Associates, Jacksonville, Florida |
| 13 | (b) Consulting Services |
| 14 | (c) Actual Charges |
| 15 | (d) \$2,545 Account 506, \$26,953 Account 510, \$11,981 Account 588 |
| 16 | 1(a) Gallagher, Connor & Boland, Washington, D.C. |
| 17 | (b) Legal Services |
| 18 | (c) Actual Charges |
| 19 | (d) \$150 Account 923, \$18,912 Account 928 |
| 20 | 1(a) Baymont Engineering Co., St. Petersburg, Florida |
| 21 | (b) Engineering Services |
| 22 | (c) Actual Charges |
| 23 | (d) \$13,253 Account 107 |
| 24 | 1(a) Mangrove Systems, Inc., Tampa, Florida |
| 25 | (b) Marine Biologists |
| 26 | (c) Actual Charges |
| 27 | (d) \$2,527 Account 506, \$7,689 Account 188 |
| 28 | 1(a) Arthur D. Little, Inc., Boston, Massachusetts |
| 29 | (b) Pollution Control Engineering Services |
| 30 | (c) Actual Charges |
| 31 | (d) \$23,522 Account 188, \$10,877 Account 107 |
| 32 | 1(a) National Economic Research Associates, Inc., New York, N.Y. |
| 33 | (b) Economic Research Consultants |
| 34 | (c) Actual Charges |
| 35 | (d) \$23,903 Account 107 |
| 36 | 1(a) Foster Associates Inc., Washington, D.C. |
| 37 | (b) Rate of Return Witness in Rate Case |
| 38 | (c) Actual Charges |
| 39 | (d) \$27,608 Account 928 |
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

- services,
- (b) description of services received during year and project or case to which services relate,
- (c) basis of charges,
- (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

(con't.)

- 1 1(a) Delta Engineering Company, Tampa, Florida
- 2 (b) Engineering Consultants
- 3 (c) Actual Charges
- 4 (d) \$90 Account 105, \$3,985 Account 107, \$382 Account 108, \$7,186
- 5 Account 183
- 6 1(a) Louis Benito Advertising, Tampa, Florida
- 7 (b) Advertising & Layout Consultant
- 8 (c) Actual Charges
- 9 (d) \$55,261 Account 909, \$14,003 Account 930, \$11,238 Account 908
- 10 1(a) W.C. MacInnes, Tampa, Florida
- 11 (b) Consulting Service
- 12 (c) Actual Charges
- 13 (d) \$35,000 Account 923
- 14 1(a) John McQuigg, Tampa, Florida
- 15 (b) Legal Service
- 16 (c) Actual Charges
- 17 (d) \$1564 Account 923, \$12,152 Account 262
- 18 1(a) Curtis F. McKnight Testing Laboratories, Tampa, Florida
- 19 (b) Radiographic Testing
- 20 (c) Actual Charges
- 21 (d) \$21,441 Account 107, \$1338 Account 232, \$8,634 Account 512, \$948
- 22 Account 506, \$1476 Account 513, \$314 Account 514
- 23 1(a) Charles F. Phillips Jr., Lexington, Virginia
- 24 (b) Rate of Return Witness in Rate Case
- 25 (c) Actual Charges
- 26 (d) \$17,890 Account 928
- 27 1(a) Lewis W. Petteway, Tallahassee, Florida
- 28 (b) Legal Services Rate Case
- 29 (c) Actual Charges
- 30 (d) 19,028 Account 928
- 31 1(a) HARRISSE S. COFFEE, Gainesville, Fla.
- 32 (b) Court Reporter Rate Case
- 33 (c) Actual Charges
- 34 (d) \$14,597 Account 928
- 35 1(a) Stone & Webster Engineering Corporation, Tampa, Florida
- 36 (b) Engineering Services
- 37 (c) Actual Charges
- 38 (d) \$1,093,777 Account 107, \$44,242 Account 154, \$346 Account 183,
- 39 \$2,169 Account 186, \$318 Account 187, \$20,724 Account 232,
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

- services,
- (b) description of services received during year and project or case to which services relate,
- (c) basis of charges,
- (d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

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\$653 Account 505, \$873 Account 506, \$6,256 Account 511, \$14,599 Account 512, \$9,067 Account 513, \$8,490 Account 514, \$45 Account 551, \$721 Account 560, \$251 Account 930

1(a) Stone & Webster Engineering Corporation, Boston, Massachusetts

(b) Engineering Services

(c) Actual Charges

(d) \$170,938 Account 107, \$24,997 Account 183, \$43,031 Account 500, \$253 Account 506, \$1,515 Account 511, \$88,977 Account 512, \$7,247 Account 513, \$597 Account 514

The following individuals received amounts less than \$10,000.

1. Mercer Fearington, Legal Services-\$3,375 Account 923, \$1,125 Account 426
2. Sybil Barnes, Radio Program Moderator-\$4,135 Account 908
3. Dr. Robert F. Hochman, Corrosion Analysis Study-\$1,379 Account 512
4. Jackson Walker, Illustration & Graphics Services-\$547 Account 908, \$195 Account 909, \$75 Account 930.
5. Evelyn H. Fenelon, Safety Specialist- \$619 Account 930, \$519 Account 909.
6. Mary Dean Lee, Conducted Employee Attitude Survey & Consulting Service-\$1,689 Account 923
7. George F. Helwig, Waste Treatment Service-\$2,020 Account 511
8. Phillip B. Crommelin Jr., Electrostatic Precipitator Consultant \$1,679 Account 107
9. Harold M. Schroder, Consulting Service-\$1,200 Account 926
10. Richard M. Starns, Jr., Consulting Engineer-\$1,584 Account 107
11. William R. Brownlee, Consulting Engineer-\$8,757 Account 928
12. Robert D. Brooks, Consultant Speakers Bureau-\$600 Account 908
13. Richard P. Wunderlin, Biologist-\$800 Account 107
14. David W. Crewz, Biologist-\$800 Account 107
15. John S. Godley, Biologist-\$800 Account 107

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Amounts originally charged to clearing accounts should be segregated as to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and shown in the appropriate lines

and spaces provided for such amounts on pages 355 and 356. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accounts (c)	Total (d)
1	ELECTRIC	\$	\$	\$
2	Operation:			
3	Production.....	5 152 659		
4	Transmission.....	922 375		
5	Distribution.....	3 476 198		
6	Customer Accounts.....	3 124 212		
7	Customer Service and Informational.....	381 818		
8	Sales.....	38 015		
9	Administrative and General.....	4 096 553		
10	Total Operation.....	17 191 830		
11	Maintenance:			
12	Production.....	7 641 238		
13	Transmission.....	389 519		
14	Distribution.....	1 547 523		
15	Administrative and General.....	917 277		
16	Total Maintenance.....	10 495 557		
17	Total Operation and Maintenance:			
18	Production.....	12 793 897		
19	Transmission.....	1 311 894		
20	Distribution.....	5 023 721		
21	Customer Accounts.....	3 124 212		
22	Customer Service and Informational.....	381 818		
23	Sales.....	38 015		
24	Administrative and General.....	5 013 830		
25	Total Operation and Maintenance.....	27 687 387	1 978 731	29 666 118
26	GAS			
27	Operation:			
28	Production—Manufactured Gas.....			
29	Production—Natural Gas (incl. Expl. and Dev.).....			
30	Other Gas Supply.....			
31	Storage.....			
32	Transmission.....			
33	Distribution.....			
34	Customer Accounts.....			
35	Customer Service and Informational.....			
36	Sales.....			
37	Administrative and General.....			
38	Total Operation.....			
39	Maintenance:			
40	Production—Manufactured Gas.....			
41	Production—Natural Gas.....			
42	Other Gas Supply.....			
43	Storage.....			
44	Transmission.....			
45	Distribution.....			
46	Administrative and General.....			
47	Total Maintenance.....			
48				
49				
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Continued

DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accts. (c)	Total (d)
	Gas (Continued)	\$	\$	\$
51	Total Operation and Maintenance:			
52	Production—Manufactured Gas.....			
53	Production—Natural Gas (incl. Expl. and Dev.).....			
54	Other Gas Supply.....			
55	Storage.....			
56	Transmission.....			
57	Distribution.....			
58	Customer Accounts.....			
59	Customer Service and Informational.....			
60	Sales.....			
61	Administrative and General.....			
62	Total Operation and Maintenance.....			
63	OTHER UTILITY DEPARTMENTS			
64	Operation and Maintenance.....			
65	Total All Utility Departments.....	27 687 387	1 978 731	29 666 118
66	UTILITY PLANT			
67	Construction (by utility departments):			
68	Electric Plant.....	7 634 650	1 389 779	9 024 429
69	Gas Plant.....			
70	Other.....			
71	Total Construction.....	7 634 650	1 389 779	9 024 429
72	Plant Removal (by utility departments):			
73	Electric Plant.....	1 680 903	31 802	1 712 705
74	Gas Plant.....			
75	Other.....			
76	Total Plant Removal.....	1 680 903	31 802	1 712 705
77	Other Accounts (Specify):			
78				
79	Other	132 400	52 201	184 601
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105	TOTAL SALARIES AND WAGES	\$ 37 135 340	\$ 3 452 513	\$ 40 587 853

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.
 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold.
 In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	(301) Organization.....	2 514 .09		2 514 .09			
3	(302) Franchises and consents.....	48 802 .66					48 802 .66
4	(303) Miscellaneous intangible plant.....	157 385 .32	(157 385 .32)				
5	Total intangible plant.....	208 702 .07	(157 385 .32)	2 514 .09			48 802 .66
6	2. PRODUCTION PLANT						
7	STEAM PRODUCTION PLANT						
8	(310) Land and land rights.....	6 030 242 .67	17 500 .00	636 202 .33			5 411 540 .34
9	(311) Structures and improvements.....	72 363 311 .19	12 017 094 .60	(8 971 .60)	(133 594 .43)		84 255 782 .96
10	(312) Boiler plant equipment.....	231 431 108 .44	9 524 869 .79	3 981 729 .83		73 346 .26	237 047 594 .66
11	(313) Eng's. and eng. driven generators.....						
12	(314) Turbogenerator units.....	114 359 375 .97	9 248 194 .98	438 563 .65		322 .81	123 169 330 .11
13	(315) Accessory electric equipment.....	40 728 971 .55	256 930 .30	70 958 .84	(12 373 .10)		40 902 569 .91
14	(316) Misc. power plant equipment.....	15 856 658 .38	(8 180 863 .23)	33 499 .01		29 394 .69	7 671 690 .83
15	Total steam production plant.....	480 769 668 .20	22 883 726 .44	5 151 982 .06		(42 903 .77)	498 458 508 .81
16	NUCLEAR PRODUCTION PLANT						
17	(320) Land and land rights.....						
18	(321) Structures and improvements.....						
19	(322) Reactor plant equipment.....						
20	(323) Turbogenerator units.....						
21	(324) Accessory electric equipment.....						
22	(325) Misc. power plant equipment.....						
23	Total nuclear production plant.....						
24	HYDRAULIC PRODUCTION PLANT						
25	(330) Land and land rights.....						
26	(331) Structures and improvements.....						
27	(332) Reservoirs, dams, and waterways.....						
28	(333) Wtr. whls., turb., and generators.....						
29	(334) Accessory electric equipment.....						
30	(335) Misc. power plant equipment.....						
31	(336) Roads, railroads, and bridges.....						
32	Total hydraulic production plant.....						

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ELECTRIC PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
33	OTHER PRODUCTION PLANT	\$	\$	\$	\$	\$	\$
34	(340) Land and land rights.....	834 365.75					834 365.75
35	(341) Structures and improvements.....	1 206 797.80	68 067.58	340.21		340.21	1 274 865.38
36	(342) Fuel holders, prod., and access'rs..	1 247 229.83	(71 376.05)			3 910.71	1 179 764.49
37	(343) Prime movers.....						
38	(344) Generators.....	16 346 242.23	1 424 466.39	635 024.00		(4 686.50)	17 130 998.12
39	(345) Accessory electric equipment.....	1 116 548.46	104 379.60				1 220 928.06
40	(346) Misc. power plant equipment.....	12 970.85	(3 540.33)			435.58	9 866.10
41	Total other prod. plant.....	20 764 154.92	1 521 997.19	635 364.21		-0-	21 650 787.90
42	Total production plant.....	501 533 823.12	24 405 723.63	5 787 346.27		(42 903.77)	520 109 296.71
43	3. TRANSMISSION PLANT						
44	(350) Land and land rights.....	7 733 184.68	23 600.64	4 695.22			7 752 090.10
45	(352) Structures and improvements.....	488 446.11					488 446.11
46	(353) Station equipment.....	39 724 932.91	710 508.73	436 600.16		50.70	39 998 892.18
47	(354) Towers and fixtures.....	4 521 634.68	36 117.92			(84 028.46)	4 473 724.14
48	(355) Poles and fixtures.....	16 692 458.32	497 328.47	173 614.85		278 875.74	17 295 047.68
49	(356) Overhead conductors and devices.....	21 740 928.61	471 499.34	55 893.92		(194 847.28)	21 961 686.75
50	(357) Underground conduit.....	681 078.84	1 722.98				682 801.82
51	(358) Underground conductors and dev.....	907 216.87	165.49				907 382.36
52	(359) Roads and trails.....	850 992.46		18 753.04		43 650.92	875 890.34
53	Total transmission plant.....	93 340 873.48	1 740 943.57	689 557.19		43 701.62	94 435 961.48
54	4. DISTRIBUTION PLANT						
55	(360) Land and land rights.....	1 470 912.53	74 456.43	58.00			1 545 310.96
56	(361) Structures and improvements.....	368 022.24	(267.80)				367 754.44
57	(362) Station equipment.....	30 528 343.75	1 108 002.20	235 728.97		2 544.83	31 403 161.81
58	(363) Storage battery equipment.....						
59	(364) Poles, towers, and fixtures.....	30 236 033.35	2 095 139.15	519 545.63		633.74	31 812 260.61
60	(365) Overhead conductors and devices.....	46 323 374.71	3 701 666.44	540 314.61		9 093.92	49 493 820.46
61	(366) Underground conduit.....	13 548 257.14	790 229.50	266 722.31			14 071 764.33
62	(367) Underground conductors and dev.....	15 582 496.29	2 208 241.27	149 569.10			17 641 168.46
63	(368) Line transformers.....	40 666 171.91	4 138 285.52	1 353 660.86		166.26	43 450 962.83
64	(369) Services.....	16 282 004.47	1 677 536.05	216 644.98			17 742 895.54
65	(370) Meters.....	11 086 585.41	19 503.90	150 206.86			10 955 882.45
66	(371) Installations on cust. premises.....	386 912.83					386 912.83

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67	(372) Leased property on cust. premises	10 144 618.26	576 781.71	148 508.89			10 572 891.08
68	(373) Street lighting and signal systems						
69	Total distribution plant	216 623 732.89	16 389 574.37	3 580 960.21		12 438.75	229 444 785.80
70	5. GENERAL PLANT						
71	(389) Land and land rights	1 204 775.86	7.24	5 702.93			1 199 080.17
72	(390) Structures and improvements	14 333 655.85	262 040.27	24 008.30		(8 236.60)	14 563 451.22
73	(391) Office furniture and equipment	2 185 287.71	291 876.78	27 768.31			2 449 396.18
74	(392) Transportation equipment	8 976 298.96	741 700.79	440 244.02			9 277 755.73
75	(393) Stores equipment	452 980.32	379.09				453 359.41
76	(394) Tools, shop and garage equipment	1 739 977.24	150 567.62	17 048.52		178.50	1 873 674.84
77	(395) Laboratory equipment	443 175.75	19 558.92	1 997.32			460 737.35
78	(396) Power operated equipment						
79	(397) Communication equipment	7 409 633.38	681 337.90	62 201.97		(5 178.50)	8 023 590.81
80	(398) Miscellaneous equipment	101 341.94	4 222.08				105 564.02
81	Subtotal	36 847 127.01	2 151 690.69	578 971.37		(13 236.60)	38 406 609.73
82	(399) Other tangible property *						
83	Total general plant	36 847 127.01	2 151 690.69	578 971.37		(13 236.60)	38 406 609.73
84	Total (Accounts 101 and 106)	848 554 258.57	44 530 546.94	10 639 349.13		-0-	882 445 456.38
85	(102) Electric plant purchased **						
86	(102) Electric plant sold **	()					()
87	(103) Experimental Electric Plant Unclassified						
88	Total electric plant in service	848 554 258.57	44 530 546.94	10 639 349.13			882 445 456.38

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* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing sub-account classification of such plant conforming to the requirements of this schedule.

** For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

NOTE

Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis

with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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Year ended December 31, 1977

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.
2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance end of Year (d)
1	Land and land rights:			\$
2	W.C. MacInnes Power Plant Site-North of Hillsborough/Manatee Cnty Line, West of Highway 41	1967	1989	1 925 283
3				
4				
5				
6	Transmission Line Right of Way From W.C. MacInnes Power Plant Site-North of Hillsborough/Manatee Cnty Line, West of Highway 41	1967	1989	885 558
7				
8				
9				
10				
11	Phosphate Area Transmission Right of Way-North of Hillsborough/Manatee Cnty Line, West of Highway 301, East of U.S. Highway 41	1973	Indeterminate	191 806
12				
13				
14				
15				
16	Transmission Substation Sites-Located throughout Company's Service Area	1971	Various	534 692
17				
18				
19	Distribution Substation Sites-Located throughout Company's Service Area	1971	Various	551 199
20				
21				
22	Big Bend Spray Cooling Land-West of Highway 41 adjacent to Big Bend Pwr Plnt in Hillsborough County	1977	Reclassification Pending	606 202
23				
24	Four Parcels of Land	1973, 74 & 77	Various	52 555
25				
26				
27	Other Property			
28				
29				
30	Gannon Unit 4 Coal Handling Equipment Utility Use Discontinued 9/8/74	1975	Indeterminate	474 471
31				
32				
33	Gannon Unit 3 Coal Handling Equipment Utility Use Discontinued 9/2/75	1975	Indeterminate	436 466
34				
35				
36	Gannon Unit 2 Coal Handling Equipment Utility Use Discontinued 3/2/76	1976	Indeterminate	350 766
37				
38				
39	Gannon Unit 1 Coal Handling Equipment Utility Use Discontinued 5/2/76	1976	Indeterminate	365 845
40				
41				
42				
43				
44				
45				
46				
47				
48	TOTAL			6 374 843

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—

3. Show items relating to "research and development" projects last under a caption Research and Development (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project	Construction Work in Progress—Electric (Account 107)	Completed Construction Not Classified—Electric (Account 106)	Estimated Additional Cost of Project
	(a)	(b)	(c)	(d)
1	Gannon Stack Extension C15	\$ 0	\$ 2 240 436	\$ 20 000
2	Gan 1 1st. Point Feedwater Heater C68	0	333 235	0
3	Gannon Units 1-4 Oil Conversion C75	0	19 490 505	80 962
4	Rebuild Keysville 8003-Hopewell 13KV C98	0	103 916	28 854
5	CO2 Fire Protection-Gannon D29	477 885	0	345 142
6	CO2 Fire Protection-Hookers Point D30	482 468	0	259 717
7	Gannon Waste Water Treatment D74	0	4 386 232	172 224
8	Big Bend Waste Water Treatment D75	0	2 894 002	267 738
9	Hookers Pt Waste Water Treatment D76	0	1 122 501	38 311
10	HookersPt#2 Turb Casing&Blade Repl D78	97 859	662 582	37 258
11	Big Bend Unit 1 Expansion Joint D97	0	124 757	0
12	Gannon Demineralizer Addition E01	0	797 004	47 629
13	Hookers Pt Stack Extension E02	0	2 154 080	0
14	Ruskin 230/69KV Substation #103A E60	664 488	0	53 167
15	Ohio Sub Trnsf & Ohio Gn230KV Line E61	4 219 009	695	929 036
16	New Meter Dept Building E70	0	0	0
17	Eastern Svc Ctr Storeroom Addit E73	0	0	117 707
18	Ruskin Office Addition E74	5 332	0	51 092
19	Hookers Pt City Water System F03	0	540 354	0
20	Big Bend Ut No. 4 450MW F05	4 273 305	0	268 342 980
21	Gn #6 Oil Conditioning Equip F27	0	145 712	387
22	Gn #4 Repl Forced Draft Fans F31	0	1 652 881	59 774
23	Gn 3-3A&3B Boiler Fd Pump Repl F32	0	941 766	21 125
24	Palm River Dispatch Comm Addition F43	0	79 218	20 137
25	East Serv Area Garage Addition F45	0	0	104 355
26	Ruskin 69/13 KV Substation F57	152 242	0	370 535
27	Imperial Lake 13KV Feeder F70	0	215 068	49 816
28	Big Bend #2 Boiler Modification F77	154 394	484 041	78 762
29	Gn #5 Reheat Penetration Seals F80	823	823	0
30	Gn #5 Steel Economizer Baffle F81	18	1 274	0
31	Gn #3 Reblade Turbine F89	141 298	0	61 120
32	Materials Management System F92	104	103 822	64
33	Customer Q Metering F93	0	123 864	0
34	Gn #6 Extraction Heater #5 G01	174 327	0	27 006
35	Gn #2 Extraction Heater #1 G02	142 914	0	12 439
36	Hookers Pt #5 Extraction Htr #2 G03	0	123 538	16 982
37	Gn #2 Extraction Heater #2 G04	132 617	0	16 316
38	Gn #3 Extraction Heater #4 G05	96 254	0	27 477
39	Gn #5 Extraction Heater #3 G07	0	152 114	0
40	Hookers Pt Demineralizer Addition G08	0	306 274	47 942
41	Gn #6 Floor Support Beams G09	0	439 315	33 261
42	Gn #5 Superheater-Radiant Sect. G11	0	486 928	0

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Developments (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Hookers Point Bulkhead G13	\$ 10 078	\$ 0	\$ 86 864
2	Big Bend Compressed Air System G14	176 521	0	286 486
3	Big Bend Reserve Sta Transformer #3 G15	42 930	0	1 355 999
4	St. Joseph's Hospital Vault G17	9 208	0	70 079
5	New State Ofc Bldg Complex—Undg Sys G19	7 855	0	100 507
6	Big Bend Coal Field Spare Parts G20	0	60 436	311 121
7	Hookers Point #2 Superheater G21	141 672	0	89 869
8	Hookers Point #4 Superheater G22	138 633	0	97 257
9	Big Bend Slag Removal System G23	9 140	0	73 607
10	Mulberry 13KV Circuit G24	2 205	0	12 774
11	BB #1 Sootblower Addition G29	0	228 010	15 000
12	BB #2 Sootblower Addition G30	224 919	0	157 627
13	BB #3 Sootblower Addition G31	208 562	1 654	144 386
14	Skyway Substation New 13 KV Circuit G32	544	0	96 858
15	Clearview Substation 138KV Addition G33	26	0	124 157
16	Juneau Transformer & Circuit G36	912	12 656	208 713
17	Coolidge 13KV Circuit G37	0	0	53 000
18	Gan#6 Turbine Kromarc Piping Replace G40	94 801	0	164 664
19	Gan Waste Water Recycle System G41	0	376 414	100 507
20	BB Waste Water Recycle System G42	406 839	0	175 852
21	I-75 Relocation—Sect 10075-2418 G45	10 652	0	97 044
22	School Administrative Center G46	5 747	0	82 903
23	BB Add Turbine Lube Oil Facilities G47	65 238	0	132 790
24	BB #3 Convert to Low Sulfer Coal G48	777 133	0	1 428 512
25	Gan Lube Oil Conditioner G50	11 438	0	54 475
26	Gan #6 Condenser Retube G51	600 173	0	191 661
27	Programmable Magnetic Tape Translat G52	12 434	0	130 534
28	State Rd 574 Substation & 13KV line G53	1 161	0	87 431
29	BB #3 Addl Charges G54	0	2 261 336	2 293 740
30	Polk City Sub—Transformer Repl G56	10 148	0	31 876
31	Gn #6 1st Radiant Superheater G57	62 439	0	138 057
32	Gn STM to Ammonia & Sulpher Plant G58	89 326	0	209 000
33	CRT's—Printers & Control Unit G59	0	258 851	1
34	BB Sub & Line F/Reserve Transf G62	8 635	0	743 155
35	BB Bulldozer G63	126	0	230 775
36	I-75 Relocation—Sect 10075-1402 G66	2 031	0	28 366
37	BB Telephone Switchboard G67	5 433	0	86 577
38	USF Substation New 13 KV Circuit G68	318	0	79 223
39	Gn Sta Reserve Transformer #3 G69	82 145	0	445 867
40	I-75 Relocation—Sect 10075-1403 G70	1 485	0	116 099
41	I-75 Relocation—Sect 10075-2420 G71	0	0	17 041
42	Morgan Building Vault G75	0	60 601	12

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development (See account 107, Uniform System of Accounts).

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

4. Minor projects may be grouped.

Line No.	Description of Project		Construction Work in Progress—Electric (Account 107)	Completed Construction Not Classified—Electric (Account 106)	Estimated Additional Cost of Project -
	(a)		(b)	(c)	(d)
1	Four Corners Mine 69KV Extension	G76	\$ 1 790	\$ 0	\$ 327 325
2	Hookers Pt #5 Combustion Controls	G79	3 554	0	65 473
3	BB#2 BFP Recirculation Valve	G81	1 097	0	39 729
4	BB#3 Computer Improvement	G82	4 091	0	139 908
5	Gannon #5 230 KV Generator Leads	G83	70 148	0	5 107
6	Gannon#6 Boiler Nose Arch Tubes	G85	187	0	94 877
7	Gannon-Hampton 230KV Line-Rebuild	G87	0	42 976	5
8	Jan-Phyl Reconduct-13KV Tie	G88	(1 596)	0	59 321
9	BB#1 Boiler Furnace Arch Tubes	G89	0	0	100 628
10	BB#2 Boiler Furnace Arch Tubes	G90	0	0	98 873
11	BB Coal Field Maintenance Shop	G91	0	0	118 166
12	BB Boiler Crew Maintenance Shop	G92	0	0	118 166
13	BB#4 SO ₂ Removal System	G93	0	0	81 972 115
14	Habana-Coolidge-Water Reconduct	G94	0	0	55 493
15	30th St Ovhd Dist Line Reconduct	G97	0	0	52 809
16	Bloomington-Reconduct Circ 13041	G98	0	0	102 357
17	Knights 69/13KV Substation	H10	3	360 690	0
18	Ohio-Gannon Sub Addition	H13	383 173	0	601 628
19	BB#1 Air Preheater Baskets	H15	0	247 391	3
20	Hookers Pt #3 Superheater Tubes	H24	136 867	0	87 570
21	Gan Assembly-Showers & Locker Room	H32	3 326	0	281 480
22	Gan #5 Pulvrzr Barrel Wear Liners	H39	0	176 914	0
23	Gan Rail Car Storage Space	H40	168 754	0	303 628
24	Gan #5 Floor Support Beams	H44	0	83 535	45 774
25	Hampton Circ 66419 Extension	H45	0	316 314	0
26	Gan 1,2,3 Turb Supv Inst Upgrade	H51	157 332	0	17 018
27	Gan#6 Pulverizer Wear Liner	H52	258 061	0	103 487
28	BB Buffer Land	H53	316 151	0	1 057 708
29	BB #2 Extraction Heater #2	H56	38 625	0	362 752
30	Gan Upgrade Lighting	H57	51 341	0	65 880
31	Gan Coal Field Elect Control Eqp	H58	63 980	0	185 575
32	Gan Unit #5 Ash Handling Eqp	H59	0	68 486	72 513
33	Gan Unit #6 Ash Handling Eqp	H60	173 697	0	24 818
34	Gan Precip & Boiler Washer	H61	165 988	0	6 629
35	Gan Water Fire Protection	H62	171 909	0	1 321 030
36	Gan Ventilation Upgrade	H64	84 128	0	184 038
37	Gan Coal Pile Drainage	H65	0	131 968	30 940
38	BB Coal Pile Drainage	H66	0	257 355	61 312
39	Gan #5 Extraction Htr #2	H69	30 030	0	217 665
40	Sunset Lane 13KV Circuit	H76	917	41 663	48 529
41	Mobile 230KV Line Relocation	H78	0	235 213	0
42	Gan #1-4 Ignition Oil System	H82	139 801	0	54 174

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development: (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Gannon 5 Precip Hopper Ht Trac Sys (H83)	\$ -0-	\$ 62 876	\$ -0-
2	Gannon 6 Precip Hopper Ht Trac Sys (H84)	-0-	124 966	-0-
3	B.B. 1 Precip Hopper Heat Tracing (H85)	-0-	202 492	3 962
4	B.B. 3 Precip Hopper Heat Tracing (H86)	168 260	-0-	6 306
5	Gan #6 Condensate Pump Spare Element (H87)	295	-0-	3
6	Gannon Discharge Flume Upgrade (H88)	6 119	56 920	7 173
7	Central Production Test Laboratory (H89)	9 908	413 006	11 131
8	Fire Dept-Headquarters Vault (H91)	-0-	52 534	-0-
9	B.B. 3 Condensate Polish Deminzr (H92)	2 232 089	-0-	313 931
10	Gannon #5 Sootblower Addition (H93)	-0-	246 882	-0-
11	B.B. Reserve Sta Transformer #1 (H94)	6 768	-0-	490 283
12	Henry George-Keysville Reconduct (J02)	-0-	-0-	81 115
13	Central Ave. Park-Reconduct (J04)	2 568	-0-	165
14	Palm River Training Center Classrm. (J05)	-0-	-0-	55 457
15	B.B. #2 Air Preheater Baskets (J07)	-0-	-0-	284 654
16	Gan 1,2&3 SCRNL Crane Cntl Hse&Eqp (J08)	1 881	254	84 032
17	Gan Serv. Air Compressor Upgrade (J09)	-0-	-0-	96 326
18	Gan #5 Air Preheater Baskets (J10)	-0-	-0-	248 110
19	Energy Control System (J11)	3 939	-0-	223 576
20				
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23				
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42				
	TOTAL	19 291 425	46 489 330	372 480 508

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.
2. Explain any important adjustments during year.
3. Explain any difference between the amount for book cost of plant retired, line ..., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108 in the

Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the

plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.

5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

6. In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

Line No.	Item (a)	Total (b)	Electric plant in service (c)	Electric plant held for future use (d)	Electric plant leased to others (e)
1	Balance beginning of year.....	\$ 142 953 677	\$ 142 894 277	\$ 59 400	\$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense.....	29 782 813	29 737 475	45 338	
4	(413) Expenses of electric plant leased to others.....				
5	Transportation expenses-clearing.....	812 994	812 994		
6	Other clearing accounts.....				
7	Other accounts (specify): Reclassification of Intangible Plant	2 514	2 514		
8					
9	Total Depreciation Provisions for year.....	30 598 321	30 552 983	45 338	
10	Net charges for plant retired:				
11	Book cost of plant retired.....	10 639 349	10 639 349		
12	Cost of removal.....	2 039 384	2 039 384		
13	Salvage (credit).....	(3 259 369)	(3 259 369)		
14	Net charges for plant retired.....	9 419 364	9 419 364		
15	Other debit or credit items (describe): Accrued Depreciation Reserve Related to Coal Handling Facilities at Gannon Station		(830 008)	830 008	
16					
17	BALANCE END OF YEAR	164 132 634	163 197 888	934 746	

B. Balances at End of Year According to Functional Classifications

18	Steam production.....	95 875 180	94 940 434	934 746	
19	Nuclear production.....				
20	Hydraulic production—Conventional.....				
21	Hydraulic production—Pumped Storage.....				
22	Other production.....	2 413 865	2 413 865		
23	Transmission.....	17 822 940	17 822 940		
24	Distribution.....	39 272 933	39 272 933		
25	General.....	8 747 716	8 747 716		
26	TOTAL	164 132 634	163 197 888	934 746	

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.

2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. The details of such sales should be given in a footnote.

5. Classification of Commercial and Industrial Sales, Account 442, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater generally than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

6. Unmetered sales should be included below. The details of such sales should be given in a footnote.

Line No.	Account (a)	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for year (b)	Increase or decrease from preceding year (c)	Amount for year (d)	Increase or decrease from preceding year (e)	Number for year (f)	Increase or decrease from preceding year (g)
1	SALES OF ELECTRICITY	\$	\$				
2	440 Residential sales *	133 982 244	15 127 440	3 139 441 002	228 502 237	249 362	5 814
3	442 Commercial and industrial sales:						
4	Small (or commercial) see instr. 5 *	77 946 787	7 116 689	1 904 261 519	100 379 609	28 119	898
5	Large (or industrial) see instr. 5 *	107 067 344	16 872 724	4 007 816 452	444 074 481	579	(20)
6	444 Public street and highway lighting *	2 700 170	79 893	34 855 689	218 171	20	(9)
7	445 Other sales to public authorities	18 288 871	2 034 025	516 021 714	28 716 731	2 138	128
8	446 Sales to railroads and railways						
9	448 Interdepartmental sales						
10	Total sales to ultimate consumers ..	339 985 416	41 230 771	9 602 396,376	801 891 229	280 218	6 811
11	447 Sales for resale	101 958	60 441	2 937 200	1 745 100	1	0
12	Total sales of electricity	340 087 374	41 291 212	9 605 333 576	803 636 329	280 219	6 811
13	OTHER OPERATING REVENUES						
14	450 Forfeited discounts						
15	451 Miscellaneous service revenues	1 076 865	127 654				
16	453 Sales of water and water power						
17	454 Rent from electric property	1 591 827	381 112				
18	455 Interdepartmental rents						
19	456 Other electric revenues	601 505	193 246				
20							
21							
22							
23							
24	Total other operating revenues	3 270 197	702 012				
25	Total electric operating revenues	343 357 571	41 993 224				

* For amounts relating to unbilled revenue by accounts, see pages 410, 411, and 414.

1/ Includes \$ none unbilled revenues.

2/ Includes none Kwh relating to unbilled revenues.

List here the total number of "All Electric" customers (estimated where not known)(not subject to audit certification):

(See page 108 Important Changes During the Year, for important new territory added and important rate increases or decreases)

0/5/76

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SALES OF ELECTRICITY—BY COMMUNITIES

1. Report below the information called for concerning sales of electricity in each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. If reporting is not by communities, the territory embraced within the reported area shall be indi-

cated. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. The information called for by this schedule, however, may be reported by individual communities of such size as required by a state regulatory commission concerned.

Line No.	Community (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		Operating revenues (b)	Kilowatt-hours sold (c)	Av. No. of cust. per month (d)	Operating revenues (e)	Kilowatt-hours sold (f)	Av. No. of cust. per month (g)
1		\$			\$		
2	Tampa	99 535 181	2339 059 577	181 205	88 402 191	2439 985 772	19 721
3	Polk County	15 227 654	358 062 147	29 203	12 613 518	347 986 704	3 536
4	Plant City	10 128 479	234 059 911	19 889	74 104 164	2818 437 520	2 646
5	Pasco County	2 745 079	63 115 687	5 832	3 727 770	112 607 420	1 035
6	So. Hillsboro	6 345 851	145 143 680	13 233	6 166 488	193 060 555	1 760
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41							
42	Total billed	133 982 244	3139 441 002	249 362	185 014 131	5912 077 971	28 698
43	Total unbilled revenue *	None	None	—	None	None	—
44							
45	Total	133 982 244	3139 441 002	249 362	185 014 131	5912 077 971	28 698

* Report amount of unbilled revenue as of end of year. 110

SALES OF ELECTRICITY—BY COMMUNITIES (Continued)

2. The information to be shown below should be on the same basis as provided in Schedule entitled "Electric Operating Revenues," page 409.

3. Provide a subheading for sales in each State, also a total for each State of sales not required by this schedule to be reported for each community.

4. The totals for Accounts 440, 442, 444, and 445 should agree with the amounts for those accounts shown in Schedule entitled "Electric Operating Revenues."

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			Line No.
Operating revenues (h)	Kilowatt-hours sold (i)	Av. No. cust. per month (j)	Operating revenues (k)	Kilowatt-hours sold (l)	Av. No. cust. per month (m)	Operating revenues (n)	Kilowatt-hours sold (o)	Av. No. of cust. per month (p)	
\$			\$			\$			1
2 272 089	29 459 815	2	14 915 291	435 068 011	1336	205 124 752	5243 573 175	202 264	2
212 389	2 780 672	7	1 457 376	34 626 580	374	29 510 937	743 456 103	33 120	3
138 900	1 761 478	1	942 735	22 001 638	253	85 314 278	3076 260 547	22 789	4
43 510	511 322	4	416 299	9 791 224	108	6 932 658	186 025 653	6 979	5
33 282	342 402	6	557 170	14 534 261	67	13 102 791	353 080 898	15 066	6
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2 700 170	34 855 689	20	18 288 871	516 021 714	2138	339 985 416	9602396376	280 218	42
None	None	-	None	None	-	None	None	-	43
2 700 170	34 855 689	20	18 288 871	516 021 714	2138	339 985 416	9602396376	280 218	44
									45

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.
 2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) thus: FP, for firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), for firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), for firm power supplementing customer's own generation or other purchases; DP, for dump power; O, for other. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin, providing a subtotal for each state (or county) of delivery in columns (l) and (p), suitably identified in column (e).
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).
 4. If delivery is made at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; customer owned or leased, CS.

customer's own generation or other purchases; DP, for dump power; O, for other. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin, providing a subtotal for each state (or county) of delivery in columns (l) and (p), suitably identified in column (e).
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).
 4. If delivery is made at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export across State lines (c)	F. P. C. Rate Schedule No. (d)	Point of Delivery (e)	Substation (f)	Kw or Kva of Demand (Specify which)		
							Contract demand (g)	Average monthly maximum demand (h)	Annual maximum demand (i)
1	Seminole Electric	FP		(WR-1)	SR-674 @ Polk Co. Line		600	665	781
2									
3									
4									
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SALES FOR RESALE (Account 447) (Continued)

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (g). The number of kilowatts of maximum demand to be shown in column (h) and (i) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (j) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (o) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of demand reading (i)	Voltage of which delivered (k)	Kilowatt-hours (l)	REVENUE				Revenue per kw-h (q)	Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)		
30 Min	13 800	2 937 200	\$ 53 736.60	\$ 34 590.44	\$ 13 630.41	\$ 101 957.45	Cents 3.47	1
								2
								3
								4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Kwh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
			\$			Cents
1	Residential					
2	Schedule 1-Residential	3 126 031 471	132 594 898	249 346	12 537	4.24
3	96-Area Lights	13 409 531	1 387 346	20 848		
4				(20 832)	Dupl.	10.35
5	Total	3 139 441 002	133 982 244	249 362	12 590	4.27
6						
7	Fuel Adj-Incl in Above					
8	Schedule 1-Residential		11 683 900			
9	96-Area Lights		47 996			
10	Total		11 731 896			
11						
12	Commercial & Industrial					
13	Schedule 1-Residential	36 187 011	1 484 009	1 568	16 701	4.10
14	25-Sm Lgt & Pwr	626 496 768	31 418 931	25 233	24 828	5.02
15	36-Lrg Lgt & Pwr	3 558 334 947	108 297 823	1 871	1 901 836	3.04
16	37-Interruptible					
17	Mining	1 329 374 300	33 812 984		9 147 708 256	2.54
18	39-Interruptible					
19	Furnace	331 200 000	7 576 083		2 165 600 000	2.29
20	95-Temp Ser	795 015	28 009			3.52
21	96-Area Lgts	29 689 930	2 396 292	18 949		8.07
22				(18 934)	Dupl.	
23	Total	5 912 077 971	185 014 131	28 698	206 010	3.13
24						
25	Fuel Adj-Incl in Above					
26	Schedule 1-Residential		138 378			
27	25-Sm Lgt & Pwr		2 405 933			
28	36-Lrg Lgt & Pwr		12 585 425			
29	37-Interruptible					
30	Mining		4 626 311			
31	39-Interruptible					
32	Furnace		1 217 496			
33	96-Area Lgts		106 531			
34	Total		21 080 074			
35						
36						
37						
38						
39						
40						
41						
42	Total billed					
43	Total unbilled revenue *					
44	Total					

*Report amount of unbilled revenue as of end of year for each applicable revenue account subheading. 414

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Kwh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
			\$			Cents
1	<u>Street Lighting</u>	34 855 689	2 700 170	20	1 742 784	7.75
2	Schedule 86 & 89					
3						
4	<u>Fuel Adj-Incl in Above</u>		122 222			
5						
6						
7						
8	<u>Other Public Authorities</u>					
9	Schedule 1-Residential	954 759	38 476	42		4.03
10	25-Sm Lgt & Pwr	93 509 693	4 428 957	1883		4.74
11	36-Lg Lgt & Pwr	417 226 385	13 508 844	212		3.24
12	96-Area Lgts	4 330 877	312 594	2198 (2197)	Dupl.	7.22
13	Total	516 021 714	18 288 871	2138	241 357	3.54
14						
15						
16						
17						
18						
19						
20						
21						
22	<u>Fuel Adj-Incl in Above</u>					
23	Schedule 1-Residential		3 466			
24	25-Sm Lgt & Pwr		387 262			
25	36-Lrg Lgt & Pwr		1 453 620			
26	96-Area Lgts		15 508			
27	Total		1 859 856			
28						
29						
30			11,731,896			
31			21,080,074			
32			122,222			
33			1,859,856			
34			34,794,048			
35						
36						
37						
38						
39						
40						
41						
42	Total billed	9 602 396 376	339 985 416	280218		
43	Total unbilled revenue *	None	None			
44	Total	9 602 396 376	339 985 416	280218		

*Report amount of unbilled revenue as of end of year 414A for each applicable revenue account subheading.

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

- 1. Report particulars concerning sales included in Accounts 446 and 448.
- 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped.
- 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
- 4. Designate associated companies.
- 5. Provide subheading and total for each account.

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
1	Account 446	None		\$	Cents
2	Account 448	None			
3					
19					
20					

RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

- 1. Report particulars concerning rents received included in Accounts 454 and 455.
- 2. Minor rents may be grouped by classes.
- 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455.
- 4. Designate if lessee is an associated company.
- 5. Provide a subheading and total for each account.

Line No.	Name of Lessee or Department A/C 454 (a)	Description of property (b)	Amount of revenue for year (c)
31	Cities Service Oil Co.	Land	\$ 26 709
32	Airdrome Tire Co.	Land	2 400
33	Tpa Ship Repair & Dry Dock	Land	15 500
34	Hardin-Lowrey Realty Co.	Land	519
35	Dr. J.W. Dubet	Land	480
36	Jerry D. Waldrop	Land	1 500
37	Tam-Bay Realty	Land	409
38	Council Farms, Inc.	Land	14 908
39	Kerry L. Kendrick	Land	673
40	Becky Slayton	Land	1 446
41	Charles Webster	Land	1 353
42	Gerald E. Morgan	Land	1 154
43	Mineral Aggregates	Land	7 000
44	W.W. Ragg	Land	1 200
45	91 Parcels	Land	16 726
46	4 Miscellaneous	Transformers	1 682
47	Sholts & Koogler	Recorders	40
48	C.F. Chemical Co.	Lines	2 200
49	Mobil Chemical Co.	Circuit Breakers	9 063
50	General Telephone Co.	Pole Attachments	916 382
32	Florida Telephone Co.	Pole Attachments	22 060
33	Western Union	Pole Attachments	18
34	ITT Terryphone	Pole Attachments	960
35	Teleprompter CATV	Pole Attachments	96 444
36	TMP of Lakeland	Pole Attachments	16 748
37	Polk Cablevision	Pole Attachments	885
38	Florida Cable Video	Pole Attachments	4 771
39	Warner Cable of W.H.	Pole Attachments	81 117
40	Honeywell, Inc.	Relays	1 812
41	Florida Steel Corp	Substation	20 000
42	Florida Steel Corp	Substation	45 000
43	C.F. Chemical Co.	Substation	22 596
44	International Min & Chem	Substation	35 661
45	C.F. Industries	Substation	12 138
46	Florida Power & Light	Portion of Tie Line	200 880
47	Florida Phos. Term	Electric Facilities	6 025
48	Westinghouse Corp	Crane & Welder	3 368
49			\$ 1 591 827
50	A/C 455		None

SALES OF WATER AND WATER POWER (Account 453)				
1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.		2. In column (c) show the name of the power development of the respondent supplying the water or water power sold.		
		3. Designate associated companies.		
Line No.	Name of purchaser (a)	Purpose for which water was used (b)	Power plant development supplying water or water power (c)	Amount of revenue for year (d)
1	Account 453			\$ None
2				
3				
4				
5				
6				
7				
8				
9				
10		TOTAL		
MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)				
1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.		
		2. Designate associated companies.		
		3. Minor items may be grouped by classes.		
Name of company and description of service (a)				Amt of Revenue for Year (b)
11	ACCOUNT 451			
12	Miscellaneous Service Revenues Service Charges			\$ 1 076 865
13				
14	ACCOUNT 456			
15	Sale of Steam			274 394
16	Collection Fee-Florida State Sales Tax			153 874
17	Ash Scales Rent			9,600
18	Relocation Portion of Circuit for Gardinier Co.			30 836
19	Sale of High Sulphur Coal			28 727
20	Build Customers Primary Line - Plant City Steel Co.			10 901
21	Profit on Miscellaneous Sales			93 173
22				\$ <u>601 505</u>
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTAL			\$1 678 370

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.

2. If the increases and decreases are not derived from previously reported figures explain in footnotes.

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
		\$	\$
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	<i>Operation</i>		
4	500 Operation supervision and engineering.....	811 655	218 727
5	501 Fuel.....	155 237 089	26 595 931
6	502 Steam expenses.....	2 983 694	571 583
7	503 Steam from other sources.....		
8	504 Steam transferred—Cr.....		
9	505 Electric expenses.....	1 702 681	271 824
10	506 Miscellaneous steam power expenses.....	2 860 066	(645 903)
11	507 Rents.....	25 029	4 357
12	Total operation.....	163 620 214	27 016 519
13	<i>Maintenance</i>		
14	510 Maintenance supervision and engineering.....	363 207	112 154
15	511 Maintenance of structures.....	1 017 233	436 730
16	512 Maintenance of boiler plant.....	10 029 743	497 916
17	513 Maintenance of electric plant.....	3 887 618	(320 698)
18	514 Maintenance of miscellaneous steam plant.....	802 973	191 303
19	Total maintenance.....	16 100 774	917 405
20	Total power production expenses—steam power.....	179 720 988	27 933 924
21	NUCLEAR POWER GENERATION		
22	<i>Operation</i>		
23	517 Operation supervision and engineering.....		
24	518 Fuel.....		
25	519 Coolants and water.....		
26	520 Steam expenses.....		
27	521 Steam from other sources.....		
28	522 Steam transferred—Cr.....		
29	523 Electric expenses.....		
30	524 Miscellaneous nuclear power expenses.....		
31	525 Rents.....		
32	Total operation.....		
33	<i>Maintenance</i>		
34	528 Maintenance supervision and engineering.....		
35	529 Maintenance of structures.....		
36	530 Maintenance of reactor plant equipment.....		
37	531 Maintenance of electric plant.....		
38	532 Maintenance of miscellaneous nuclear plant.....		
39	Total maintenance.....		
40	Total power production expenses—nuclear power.....		
41	HYDRAULIC POWER GENERATION		
42	<i>Operation</i>		
43	535 Operation supervision and engineering.....		
44	536 Water for power.....		
45	537 Hydraulic expenses.....		
46	538 Electric expenses.....		
47	539 Miscellaneous hydraulic power generation expenses.....		
48	540 Rents.....		
49	Total operation.....		
50	<i>Maintenance</i>		
51	541 Maintenance supervision and engineering.....		
52	542 Maintenance of structures.....		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
53	HYDRAULIC POWER GENERATION (Continued)	\$	\$
54	543 Maintenance of reservoirs, dams and waterways.....		
55	544 Maintenance of electric plant.....		
56	545 Maintenance of miscellaneous hydraulic plant.....		
57	Total maintenance.....		
58	Total power production expenses—hydraulic power.....		
59	OTHER POWER GENERATION		
60	<i>Operation</i>		
61	546 Operation supervision and engineering.....	227	(172)
62	547 Fuel.....	1 710 090	(1 810 118)
63	548 Generation expenses.....	21 512	12 214
64	549 Miscellaneous other power generation expenses.....	930	(3 865)
65	550 Rents.....		
66	Total operation.....	1 732 759	(1 801 941)
67	<i>Maintenance</i>		
68	551 Maintenance supervision and engineering.....	22 487	22 184
69	552 Maintenance of structures.....	7 762	2 284
70	553 Maintenance of generating and electric plant.....	389 580	246 097
71	554 Maintenance of miscellaneous other power generation plant.....	3 287	(13 140)
72	Total maintenance.....	423 116	257 425
73	Total power production expenses—other power.....	2 155 875	(1 544 516)
74	OTHER POWER SUPPLY EXPENSES		
75	555 Purchased power.....	(4 773 431)	(2 071 354)
76	556 System control and load dispatching.....		
77	557 Other expenses.....		
78	Total other power supply expenses.....	(4 773 431)	(2 071 354)
79	Total power production expenses.....	177 103 432	24 318 054
80	TRANSMISSION EXPENSES		
81	<i>Operation</i>		
82	560 Operation supervision and engineering.....	385 841	22 691
83	561 Load dispatching.....	336 076	27 344
84	562 Station expenses.....	222 073	18 774
85	563 Overhead line expenses.....	50 946	1 397
86	564 Underground line expenses.....	1 385	(3 820)
87	565 Transmission of electricity by others.....		(693)
88	566 Miscellaneous transmission expenses.....	120 125	(29 043)
89	567 Rents.....	64 190	3 537
90	Total operation.....	1 180 636	40 187
91	<i>Maintenance</i>		
92	568 Maintenance supervision and engineering.....	31 262	1 202
93	569 Maintenance of structures.....	9 575	6 044
94	570 Maintenance of station equipment.....	575 268	(308 875)
95	571 Maintenance of overhead lines.....	228 505	9 232
96	572 Maintenance of underground lines.....		(857)
97	573 Maintenance of miscellaneous transmission plant.....		(39)
98	Total maintenance.....	844 610	(293 293)
99	Total transmission expenses.....	2 025 246	(253 106)
100	DISTRIBUTION EXPENSES		
101	<i>Operation</i>		
102	580 Operation supervision and engineering.....	590 388	35 907
103	581 Load dispatching.....		
104	582 Station expenses.....	287 517	16 724
105	583 Overhead line expenses.....	302 914	29 307
106	584 Underground line expenses.....	107 438	8 090
107	585 Street lighting and signal system expenses.....	57 998	(23 612)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
108	DISTRIBUTION EXPENSES (Continued)	\$	\$
109	586 Meter expenses.....	847 301	227 235
110	587 Customer installations expenses.....	1 014 638	117 953
111	588 Miscellaneous distribution expenses.....	1 016 667	17 076
112	589 Rents.....	76 793	14 931
113	Total operation.....	4 301 654	443 611
114	<i>Maintenance</i>		
115	590 Maintenance supervision and engineering.....	157 774	18 505
116	591 Maintenance of structures.....	21 851	6 135
117	592 Maintenance of station equipment.....	567 856	154 283
118	593 Maintenance of overhead lines.....	1 910 250	245 770
119	594 Maintenance of underground lines.....	308 518	61 195
120	595 Maintenance of line transformers.....	168 547	16 508
121	596 Maintenance of street lighting and signal systems.....	387 662	34 815
122	597 Maintenance of meters.....	108 230	24 890
123	598 Maintenance of miscellaneous distribution plant.....	2 947	(858)
124	Total maintenance.....	3 633 635	561 243
125	Total distribution expenses.....	7 935 289	1 004 854
126	CUSTOMER ACCOUNTS EXPENSES		
127	<i>Operation</i>		
128	901 Supervision.....	176 572	3 942
129	902 Meter reading expenses.....	838 111	29 074
130	903 Customer records and collection expenses.....	3 344 301	180 770
131	904 Uncollectible accounts.....	923 429	(45 163)
132	905 Miscellaneous customer accounts expenses.....		(298)
133	Total customer accounts expenses.....	5 282 413	168 325
134	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	<i>Operation</i>		
136	907 Supervision.....	29 676	(5 174)
137	908 Customer assistance expenses.....	527 582	134 829
138	909 Informational and instructional expenses.....	109 047	(150 639)
139	910 Miscellaneous customer service & informational expenses.....	1 102	(1 465)
140	Total customer service and informational expenses.....	667 407	(22 449)
141	SALES EXPENSES		
142	<i>Operation</i>		
143	911 Supervision.....	(75)	(4 864)
144	912 Demonstrating and selling expenses.....	57 592	(50 429)
145	913 Advertising expenses.....		(535)
146	916 Miscellaneous sales expenses.....	300	(383)
147	Total sales expenses.....	57 817	(56 211)
148	ADMINISTRATIVE AND GENERAL EXPENSES		
149	<i>Operation</i>		
150	920 Administrative and general salaries.....	3 559 834	328 430
151	921 Office supplies and expenses.....	1 591 445	151 930
152	922 Administrative expenses transferred—Cr.....	(1 338 332)	(83 838)
153	923 Outside services employed.....	570 705	110 576
154	924 Property insurance.....	819 321	157 963
155	925 Injuries and damages.....	596 245	34 239
156	926 Employee pensions and benefits.....	4 596 319	647 543
157	927 Franchise requirements.....		
158	928 Regulatory commission expenses.....	438 719	245 846
159	929 Duplicate charges—Cr.....		
160	930.1 General advertising expenses.....	88 871	(61 077)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
161	ADMINISTRATIVE AND GENERAL EXPENSES (Continued)	\$	\$
162	930.2 Miscellaneous general expenses -----	2 067 606	494 605
163	931 Rents.....	206 796	(71 417)
164	Total operation.....	13 197 529	1 954 800
165	<i>Maintenance</i>		
166	932 Maintenance of general plant.....	1 480 030	132 672
167	Total administrative and general expenses.....	14 677 559	2 087 472
168	Total Electric Operation and Maintenance Expenses.....	207 749 163	27 246 939

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
169	Power Production Expenses.....	\$	\$	\$
170	Electric Generation:			
171	Steam power.....	163 620 214	16 100 774	179 720 988
172	Nuclear power.....			
173	Hydraulic—Conventional.....			
174	Hydraulic—Pumped Storage.....			
175	Other power.....	1 732 759	423 116	2 155 875
176	Other power supply expenses.....	(4 773 431)		(4 773 431)
177	Total power production expenses.....	160 579 542	16 523 890	177 103 432
178	Transmission Expenses.....	1 180 636	844 610	2 025 246
179	Distribution Expenses.....	4 301 654	3 633 635	7 935 289
180	Customer Accounts Expenses.....	5 282 413		5 282 413
181	Customer Service and Informational Expenses.....	667 407		667 407
182	Sales Expenses.....	57 817		57 817
183	Adm. and General Expenses.....	13 197 529	1 480 030	14 677 559
184	Total Electric Operation and Maintenance Expenses.....	185 266 998	22 482 165	207 749 163

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

Number of electric department employees, payroll period ended October 31, 1977

1. Total regular full-time employees.....	2,271
2. Total part-time and temporary employees.....	35
3. Total employees.....	2,306

The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

If the respondent's payrolls for the reported period include any special construction forces include such employees as part-time and temporary employees and show the number of such

special construction employees so included.

The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the column below.

4. The annual charges referred to in Instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreci-

ation, assumed interest or dividends on the lessor's securities, cost of property replacements* and other expenses with respect to leased property except the expenses of operating and maintaining such leased property. Expenses paid by lessee are to be itemized in column f below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Gulfcoast Business Machines	Duplicating Machines	
International Business Machines Corporation	Data Processing Equipment	
Leasco Captial Equipment Company	Data Processing Equipment	

*See Electric Plant Instruction 6 and Operating Expense Instruction 3 of the Uniform System of Accounts.

LEASE RENTALS CHARGED (Continued)

lessors which are associated companies (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications

Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state the tax treatment used, the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility

of the respondent for operation and maintenance expenses and replacement of property.

The above information is to be reported with initiation of the lease and thereafter when changed or every five years, which ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market value of the property if greater than original cost and indicate as shown. If leased property is part of a larger unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value factor to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (G) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lessee - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		\$22,922				507	
		3,367				567	
		20,714				589	
		1,498				921	
		370				928	
		9,647				931	
		<u>\$58,518</u>					
		\$ 1,486				507	
		18,373				567	
		11,530				589	
		184,967				903	
		2,087				921	
		746				928	
		6,887				930	
		40,361				931	
		6,295				932	
		<u>\$72,732</u>					
		\$17,959				567	
		10,853				589	
		54,859				903	
		87,856				931	
		13,383				932	
		<u>\$184,910</u>					

TAMPA ELECTRIC COMPANY

Annual report of.....Year ended December 31, 1977...

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

Gulfcoast Business Machines	Duplicating Machines	
International Business Machines Corporation	Data Processing Equipment	
Leasco Capital Equipment Company	Data Processing Equipment	

Annual report of.....TAMPA ELECTRIC COMPANY.....Year ended December 31, 19.77.

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (0) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lesse - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

		\$ 1,256				163	
		3,986				184	
		<u>\$ 5,242</u>					
		<u>\$ 16,694</u>				163	
		<u>\$ 20,885</u>				163	

INTERCHANGE POWER (Included in Account 555)

1. Report below all of the kilowatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.
 2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "X" in column (b).

3. Particulars of settlements for interchange power shall be furnished in a footnote or supplemental schedule which includes the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were deter-

mined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of company (a)	Interchanges across State lines (b)	FPC Rate Schedule Number (c)	Point of interchange (d)	Voltage at which interchanged (e)	KILOWATT-HOURS			Amount of settlement (i)
						Received (f)	Delivered (g)	Net difference (h)	
1	Florida Power Corp (2)			Pebbledale Sub.	230 KV	10 000	761 916 000		\$
2				W. Lake Wales	230 KV	110 702 000	137 093 000		
3				Higgins Plant	115 KV	85 000	-0-		
4				Denham Sub.	69 KV	265 000	82 320 000		
5				Orchid Springs Sub	69 KV	4 000	79 586 000		
6				Dade City, Sub.	69 KV	87 075 000	637 000		
7				Lake Tarpon Sub.	230 KV	1829 176 000	16 856 000		
8				Fort Meade	69 KV	5 000	-0-		
9				Subtotal				2027 322 000	
11	City of Lakeland (5)			Larson Sub.	69 KV	73 051 000	2 975 000		
12				Highland City Sub.	69 KV	33 742 000	18 230 000		
13	Subtotal				106 793 000	21 205 000	85 588 000	(122 355.96)	
15	Fla. Pwr & Lgt Co(2)			Ruskin Sub.	230 KV	291 604 000	1 533 864 000	(242 260 000)	(181 866.43)
17	Total					2425 719 000	2 633 477 000	(207 758 000)	(4 773 431.12)
18									
19									
20									
21									
22									
23									

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (ELECTRIC)		
Report below the information called for concerning items included in miscellaneous general expenses.		
Line No.	Description of Item (a)	Amount (b)
1	Industry association dues.....	\$ 170 814
2	Nuclear power research expenses.....	
3	Other experimental and general research expenses.....	1 535 085
4	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent.....	174 870
6	Other expenses (items of \$100 or more must be listed separately showing the (1) purpose, (2) recipient, and (3) amount of such items. Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)	
9	Chamber of Commerce Dues (See Page 427-A)	18 725
10	Directors Fees & Expenses (See Page 427-A)	39 018
11	Government Information Expense (See Page 427-A)	11 452
12	Printing Form S-7 & S-8	14 703
13	N.Y. Stock Exchange Listing & Application Fee	17 219
14	Internal & Public Communications	114 281
15		
16	Environment Case Settlement	50 000
17	Hydro Survey	3 688
18	Restated Articles of Reincorporation	739
19	Hillsborough County Fair Association	2 600
20	Classification Error	701
21	69 Items less than \$100	2 582
22		
23		
24		
25		
26	TOTAL	\$ 2 156 477

CONSTRUCTION OVERHEADS—ELECTRIC

- | | |
|--|---|
| <p>1. Report below the information called for concerning construction overheads for the year.</p> <p>2. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>3. On page 428 furnish the requested explanatory information concerning construction overheads.</p> <p>4. A respondent should not report "none" to this schedule</p> | <p>if no overhead apportionments are made, but rather should explain on page 428 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. Engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs shall be considered overheads for the purpose of formulating a response to this schedule.</p> |
|--|---|

Line No.	Description of overhead (a)	Total Amount Charged for the Year (b)	Total Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
1	Const. Expenditures on Electric Plant 1977	\$	\$ 46 677 850.44	%
3	Allowance for Funds Used During Construction	366 943.90		.84
5	Pension Cost	721 321.97		1.65
6	Taxes	510 869.15		1.17
7	Administrative & General	1 447 688.29		3.32
8	Sub Total Overhead		3 046 823.31	
14	TOTAL	3 046 823.31	43 631 027.13	6.98

Chamber of Commerce Dues

Tampa Chamber of Commerce	\$10,000
Florida Chamber of Commerce	2,500
Greater Mulberry Chamber of Commerce	250
Auburndale Chamber of Commerce	250
South Hillsborough Chamber of Commerce	350
Winter Haven Chamber of Commerce	1,000
Dade City Chamber of Commerce	150
Greater Brandon Chamber of Commerce	575
East Hillsborough County Chamber of Commerce	1,700
Chamber of Commerce of the U. S.	1,200
Ybor Chamber of Commerce	500
6 Local Chambers less than \$100 each	250
	<u>\$18,725</u>

<u>Directors Fees and Expenses</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
A. S. Estes	\$ 4,500	\$ 52	\$ 4,552
H. R. Guild	1,150	111	1,261
R. D. Chapman	3,900	1,574	5,474
W. C. Fitkin	3,600	397	3,997
R. M. Clewis, Jr.	4,650		4,650
Charles F. Hovey	3,150	1,034	4,184
Hugh F. Culverhouse	900		900
W. C. MacInnes	4,500		4,500
W. J. Turbeville, Jr.	3,750		3,750
J. D. Welch, Jr.	<u>3,900</u>	<u>1,850</u>	<u>5,750</u>
	<u>\$34,000</u>	<u>\$ 5,018</u>	<u>\$39,018</u>

Government Information Expense

Employees Expenses	\$ 4,097
TECO Vehicle Usage Allocation	409
TECO Payroll	318
Air Fares	4,350
Car Rentals	513
Alcalde, Henderson & O'Bannon Ltd.	<u>1,215</u>
	<u>\$10,902</u>

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instruction 3 (17).

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Pension cost and payroll taxes are expressed as a percentage of total monthly payroll. This percentage is applied to each construction work order with payroll transactions. Taxes in the amount of \$510,869.15 and pension cost in the amount of \$721,321.97 were applied to construction work orders during 1977.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workman's compensation insurance cost and general liability insurance cost. These expenses are expressed as a percentage of total payroll and are allocated to construction on the basis of payroll charged directly to construction. A & G in the amount of \$1,447,688.29 was charged to construction in 1977.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

1. Components of formula (derived from actual book balances and actual cost rates):

Title	Amount (000)	Capitalization Ratio (percent)	Cost Rate Percentage
Average short-term debt	\$ 51,330		a 5.48
Short-term interest rate			
Long-term debt	D 342,171	54.44	d 6.44
Preferred stock	P 55,000	8.77	p 6.56
Common equity	C 230,085	36.68	c 14.75
Total capitalization	627,256	100%	
Average balance of Account 107 plus Account 120.1	W 18,152		

2. Gross Rate for borrowed funds = $s \left(\frac{s}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{s}{W} \right)$ 9.08%

3. Rate for other funds = $\left[1 - \frac{s}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ (11.00)

4. Weighted average rate actually used for the year. *

a. Rate for borrowed funds - 3.06

b. Rate for other funds - 4.98

W Rate shall be the rate granted in the last rate preceding. If such is not available, the average rate actually earned during the preceding three year shall be used.

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except Amortization of Acquisition Adjustments)**

1. Report in section A for the year amounts of; depreciation expense (account 403) according to plant functional classifications and depreciation expense in total only applicable to common plant allocated to the electric department, amortization of limited-term electric plant (account 404) amortization of other electric plant (account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (accounts 404 and 405). State the basis used to compute the charges and whether any changes has been made in the basis or rates used from the preceding report year.

3. Complete reporting of all available information called for in section C shall be made every fifth year beginning with report year 1971, with only changes to columns (c) through (g) from the preceding complete report to be reported annually.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing sub-totals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d) and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (account 403) (b)	Amortization of limited-term electric plant (acct. 404) (c)	Amortization of other electric plant (acct. 405) (d)	TOTAL (e)
1	Intangible plant.....		1 613		1 613
2	Steam production plant.....	17 235 518			17 235 518
3	Nuclear production plant.....				
4	Hydraulic production plant-Conventional.....				
5	Hydraulic production plant-Pumped Storage.....				
6	Other production plant.....	837 246			837 246
7	Transmission plant.....	2 778 812			2 778 812
8	Distribution plant.....	7 999 807			7 999 807
9	General plant.....	931 430			931 430
10	Common plant - Electric.....				
11	TOTAL	\$ 29 782 813	\$ 1 613		\$ 29 784 426

B. BASIS FOR AMORTIZATION CHARGES

Column (c) is 1/20 of \$11,982.65 indebtedness cancelled in connection with a twenty-year franchise with the City of Plant City, Florida, effective August 1, 1958; and 1/20 of \$20,281.81 in connection with acquisition of Peace River Distribution System effective January 1, 1963.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES

Line No.	Acct. No. (a) *	Depreciable Plant Base (thousands) (b) **	Estimated Avg. Service Life (c) +	Net Salvage (percent) (d) +	Applied Depr. Rate(s) (percent) (e) +	Mortality Curve Type (f)	Average Remaining Life (g)
1	311	84 256	34	(5)	3.1		
2	312	237 048	28	(5)	3.8		
3	314	123 169	32	(5)	3.3		
4	315	40 902	27	(5)	3.9		
5	316	7 672	23	(5)	4.6		
6		493 047					
7							
8	341	1 275	24	0	4.2		
9	342	1 179	24	0	4.2		
10	344	17 131	24	0	4.2		
11	345	1 221	24	0	4.2		
12	346	10	24	0	4.2		
13		20 816					
14		513 863					
15							
16	35001	1 982	67	0	1.5		
17	352	488	53	0	1.9		
18	353	39 999	28	2	3.5		
19	354	4 474	48	0	2.1		
20	355	17 295	35	(10)	3.1		
21	35600	20 843	30	0	3.3		
22	35601	1 119	49	0	2.0		
23	357	683	51	0	2.0		
24	358	907	42	0	2.4		
25	359	876	48	0	2.1		
26		88 666					
27	36001	160	45	0	2.2		
28	361	368	44	0	2.3		
29	362	31 403	28	2	3.5		
30	364	31 812	23	10	3.9		
31	365	49 494	28	(10)	3.9		
32	366	14 072	56	0	1.8		
33	367	17 641	39	7	2.4		
34	368	43 451	15	45	3.7		
35	369	17 743	24	(08)	4.59	Composite Rate	
36	370	10 956	27	(13)	4.2		
37	371	387	19	0	5.3		
38	373	10 573	19	35	3.4		
39		228 060					
40	390	14 563	43	0	2.3		
41	391	2 449	25	10	3.6		
42	392	9 278	8.9	21	8.9	Composite Rate	
43	393	453	19	0	5.3		
44							

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES (Continued)

Line No.	Acc't No. (a) *	Depreciable Plant Base (thousands) (b) **	Estimated Avg. Service Life (c) +	Net Salvage (percent) (d) +	Applied Depr. Rate(s) (percent) (e) +	Mortality Curve Type (f)	Average Remaining Life (g)
45	394	1 873	20	5	4.8		
46	395	461	20	5	4.8		
47	397	8 024	20	5	4.8		
48	398	106	18	0	5.6		
49		37 207					
50							
51							
52	Total	867 796					
53							
54							
55							
56							
57							
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70							
71	* Account 35001 - Transmission Land Rights						
72	36001 - Distribution Land Rights						
73	** Depreciable Electric Plant in service as at 12/31/77. The Basis used						
74	to calculate the monthly accrual is the monthly mean.						
75							
76							
77	+ Per Florida Public Service Commission Letter dated November 10, 1976.						
78							
79							
80	Note - The Annual depreciation expense includes \$45,338 related to						
81	Gannon Coal handling equipment in Account 105, property held						
82	for future use.						
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							
93							
94							
95							
96							
97							
98							

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year

Line No.	Item (a)	Kilowatt-hours (b)
SOURCES OF ENERGY		
1		20 293 767 000
2	Generation (excluding station use):	107 CB
3	Steam.....	
4	Nuclear.....	
5	Hydro—conventional.....	
6	Hydro—pumped storage.....	44 681 000
7	Other.....	
8	Less energy for pumping.....	
9	Net generation.....	10 338 448 000
10	Purchases.....	
11	In (gross)..... Kwh	
12	Interchanges.....	
13	Out (gross)..... Kwh	
14	Net.....	(207 758 000)
15	Transmission for/by others (wheeling).....	
16	Received..... Kwh	
17	Delivered..... Kwh	
18	Net.....	
19	Total	10 130 690 000
DISPOSITION OF ENERGY		
20	Sales to ultimate consumers (including interdepartmental sales).....	9 602 397 000
21	Sales for resale.....	2 937 000
22	Energy furnished without charge.....	
23	Energy used by the company (excluding station use):	
24	Electric department only.....	19 959 000
25	Energy losses:	
26	Transmission and conversion losses.....	
27	Distribution losses.....	
28	Unaccounted for losses.....	
29	Total energy losses	505 397 000
30	Energy losses as percent of total on line 17.....%	
	TOTAL	10 130 690 000

MONTHLY PEAKS AND OUTPUT

- Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.
- Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.*
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 17 above.
- If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

Interconnected System

Line No.	Month (a)	MONTHLY PEAK					Type of reading (f)	Monthly output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of week (c)	Day of month (d)	E.S.T. Hour (e)			
31	January	1 784 000	Tuesday	18	8:00 A.M.	60 Minutes	918 350 000	
32	February	1 720 000	Thursday	17	8:00 A.M.	60 Minutes	777 545 000	
33	March	1 412 000	Monday	21	8:00 A.M.	60 Minutes	793 152 000	
34	April	1 372 000	Monday	4	8:00 A.M.	60 Minutes	764 225 000	
35	May	1 439 000	Thursday	26	7:00 P.M.	60 Minutes	836 336 000	
36	June	1 720 000	Monday	27	5:00 P.M.	60 Minutes	913 901 000	
37	July	1 649 000	Wednesday	27	5:00 P.M.	60 Minutes	908 195 000	
38	August	1 606 000	Thursday	18	5:00 P.M.	60 Minutes	914 053 000	
39	September	1 686 000	Wednesday	7	5:00 P.M.	60 Minutes	910 831 000	
40	October	1 541 000	Monday	10	5:00 P.M.	60 Minutes	809 294 000	
41	November	1 378 000	Wednesday	30	7:00 P.M.	60 Minutes	739 375 000	
42	December	1 685 000	Wednesday	28	9:00 A.M.	60 Minutes	845 433 000	
TOTAL							10 130 690 000	

* In some cases there may be situations of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of kw demand for determination of peaks as specified by this schedule may be unavailable. In these cases peaks may be reported which include these intermingled transactions. An

explanatory note, however, should be furnished, which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual kw amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants for the purpose of this schedule are steam plants of 25,000 kw or more of installed capacity (name plate rating). Include gas-turbine and internal combustion plants of 10,000 kw and more in this schedule. Include nuclear plants.
2. If any plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. If gas is used and purchased on a thern basis, the B.t.u. content of the gas should be given and the quantity of fuel burned converted to M cu. ft.
6. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) should be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
7. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
8. The items under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Dis-

Line No.	Item (a)	Plant Name	
		Hookers Point	Gannon Station
1	Kind of plant (steam, internal combustion, gas turbine or nuclear).....	Steam	Steam
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.).....	Conventional	Outdoor Boiler
3	Year originally constructed.....	1948	1957
4	Year last unit was installed.....	1955	1967
5	Total installed capacity (maximum generator name plate ratings in kw.).....	232 600	1 270 380
6	Net peak demand on plant—kw. (60 minutes)...	215 000	1 075 000
7	Plant hours connected to load.....	8 760	8 760
8	Net continuous plant capability, kilowatts:		
9	(a) When not limited by condenser water.....	193 000	1 062 000
10	(b) When limited by condenser water.....	Not Normally Limited	Not Normally Limited
11	Average number of employees.....	94	305
12	Net generation, exclusive of plant use.....	305 583 000	4 392 504 000
13	Cost of plant:		
14	Land and land rights.....	\$ 437 470.59	\$ 349 952.87
15	Structures and improvements.....	6 949 467.45	26 768 184.66
16	Equipment costs.....	31 500 309.90	153 366 209.07
17	Total cost.....	\$ 38 887 247.94	\$ 180 484 346.60
18	Cost per kw. of installed capacity (Line 5)...	\$167	\$142
19	Production expenses:		
20	Operation supervision and engineering.....	\$ 105 880	\$ 344 174
21	Fuel.....	8 847 549	73 590 385
22	Coolants and water (nuclear plants only).....		
23	Steam expenses.....	532 448	1 378 435
24	Steam from other sources.....		
25	Steam transferred (Cr.).....		
26	Electric expenses.....	347 121	724 274
27	Misc. steam (or nuclear) power expenses ..	333 938	1 409 302
28	Rents.....	4 774	11 087
29	Maintenance supervision and engineering.....	53 066	152 793
30	Maintenance of structures.....	99 203	350 434
31	Maintenance of boiler (or reactor) plant.....	550 263	4 657 275
32	Maintenance of electric plant.....	620 622	2 141 046
33	Maint. of misc. steam (or nuclear) plant ..	64 888	377 828
34	Total production expenses.....	\$ 11 559 752	\$ 85 137 035
35	Expenses per net kwh. (Mills—2 places)...	37.83	19.38
36	Fuel: Kind (coal, gas, oil or nuclear).....	Oil	Coal
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).....	42 Gal Barrel	2 000 lb Ton
38	Quantity (units) of fuel burned.....	694 391	1 039 909
39	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) *.....	148 022/Gal	12 741/lb
40	Average cost of fuel per unit, as delivered f.o.b. plant during year.....	\$12.655	\$30.566
41	Average cost of fuel per unit burned.....	\$12.741	\$29.955
42	Avg. cost of fuel burned per million B.t.u.	204.94¢	123.00¢
43	Avg. cost of fuel burned per kwh. net gen.	2.895¢	1.243¢
44	Average B.t.u. per kwh. net generation.....	14 127	10 104

* Nuclear, indicate unit.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

patches, and Other Expenses classified as "Other Power Supply Expenses."

9. For I.C. and G.T. plants report Operating Expenses, Acc't. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acc't. Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

10. If any plant is equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined cycle operation with a conventional

steam unit, the gas turbine should be included with the steam plant.

11. If the respondent operates a nuclear power generating plant append: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, fuel enrichment by type and quantity for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in Service only.

Plant Name	Plant Name	Plant Name	Line No.
Gannon Cranking Unit	Big Bend Station	Big Bend Cranking Units	
Gas Turbine	Steam	Gas Turbine	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1976(+ future)	1974	4
18 000	1 336 500	175 500	5
14 000	1 026 000	144 000	6
294	8 760	836	7
14 000	1 026 000	144 000	9
Not Limited	Not Normally Limited	Not Limited	10
Normally Unattended	266	Normally Unattended	11
2 854 000	5 595 680 000	41 827 000	12
\$	\$ 4 596 934.32	\$ 834 365.75	14
75 471.00	49 789 895.34	1 199 394.38	15
1 744 127.46	222 987 774.08	17 797 429.31	16
\$ 1 819 598.46	\$ 277 374 603.74	\$ 19 831 189.44	17
\$101	\$208	\$113	18
\$	\$ 361 601	\$ 227	20
131 031	72 799 155	1 579 060	21
	1 072 810		22
			23
			24
2 405	631 285	20 037	25
	1 116 826		26
	9 168		27
	157 348	189	28
22 298	567 595	7 762	29
	4 822 205		30
	1 125 950	190 809	31
	360 257		32
\$ 357 791	\$ 83 024 201	\$ 1 798 084	33
125.36	14.84	42.99	34
Oil	Coal	Oil	35
42 Gal Barrel	2000 lb. Ton	42 Gal Barrel	36
8 756	2 491 142	109 228	37
137 225/Gal	11 263/Lb	137 225/Gal	38
			39
			40
\$15.05	\$30 566	\$15.05	41
\$14.96	\$29 223	\$14.46	42
259.66¢	129.73¢	250.83¢	43
4.59¢	1.301¢	3.78¢	44
17 682	10 029	15 051	

TAMPA ELECTRIC COMPANY

Annual report of Year ended December 31, 1977..

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants for the purpose of this schedule are steam plants of 25,000 kw or more of installed capacity (name plate rating). Include gas-turbine and internal combustion plants of 10,000 kw and more in this schedule. Include nuclear plants.
2. If any plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

5. If gas is used and purchased on a thru basis, the B.t.u. content of the gas should be given and the quantity of fuel burned converted to M cu. ft.
6. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) should be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
7. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
8. The item under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Dis-

Line No.	Item (a)	Plant Name (b)			Plant Name (c)		
1	Kind of plant (steam, internal combustion, gas turbine or nuclear).....	Miscellaneous* Production					
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.).....						
3	Year originally constructed.....						
4	Year last unit was installed.....						
5	Total installed capacity (maximum generator name plate ratings in kw.).....						
6	Net peak demand on plant—kw. (60 minutes)..						
7	Plant hours connected to load.....						
8	Net continuous plant capability, kilowatts:						
9	(a) When not limited by condenser water....						
10	(b) When limited by condenser water.....						
11	Average number of employees.....						
12	Net generation, exclusive of plant use.....						
13	Cost of plant:						
14	Land and land rights.....						
15	Structures and improvements.....		748 235.52				
16	Equipment costs.....		936 892.45				
17	Total cost.....	\$	1 712 310.53	\$			
18	Cost per kw. of installed capacity (Line 5)..						
19	Production expenses:						
20	Operation supervision and engineering.....	\$		\$			
21	Fuel.....						
22	Coolants and water (nuclear plants only)....						
23	Steam expenses.....						
24	Steam from other sources.....						
25	Steam transferred (Cr.).....						
26	Electric expenses.....						
27	Misc. steam (or nuclear) power expenses ..						
28	Rents.....						
29	Maintenance supervision and engineering....						
30	Maintenance of structures.....						
31	Maintenance of boiler (or reactor) plant.....						
32	Maintenance of electric plant.....						
33	Maint. of misc. steam (or nuclear) plant ..						
34	Total production expenses.....	\$		\$			
35	Expenses per net kwh. (Mills—2 places)...						
36	Fuel: Kind (coal, gas, oil or nuclear).....						
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).						
38	Quantity (units) of fuel burned.....						
39	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) *						
40	Average cost of fuel per unit, as delivered f.o.b. plant during year.....						
41	Average cost of fuel per unit burned.....						
42	Avg. cost of fuel burned per million B.t.u....						
43	Avg. cost of fuel burned per kwh. net gen....						
44	Average B.t.u. per kwh. net generation.....						

* Nuclear, indicate unit.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)
Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient
Generating Units

1. Report only the most efficient generating units (not to exceed 10 in number) which were operated at annual capacity factors† of 50 percent or higher. List only unit type installations, i.e., single boiler serving one turbine-generator. It is not necessary to report single unit plants in this schedule. Do not include non-condensing or automatic extraction-type turbine units operated for processing steam and electric power generation.

2. Report annual system heat rate for total conventional steam-power generation and corresponding net generation (Line 11).

3. All heat rates on this page and also on page 432/432a should be computed on the basis of total fuel burned including burner lighting and banking fuel.

Line No.	Plant Name (a)	Unit No (b)	MW* (c)	B.t.u. Per Net Kwh. (d)	Net Generation Million Kwh. (e)	Kind of Fuel (f)
1	Hookers Point	A11	232	14 127	306	#6 Oil
2						
3	Gannon	1-4	617	11 047	1 886	#6 Oil
4						
5	Gannon	5 & 6	653	10 104	2 506	Coal
6						
7	Big Bend	1-3	1 337	10 029	6 596	Coal
8						
9						
10						
Total System Steam Plants						
11			2 839	10 355	10 294	

*Generator rating at maximum hydrogen pressure.

Net Generation--Kwh:

†Annual Unit Capacity Factor =

Unit KW. Capacity (as included in plant total—line 5, p. 432) × 8,760 hours

CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES

Give below the information called for concerning changes in electric generating plant capacities during the year.

A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year

Line No.	Name of plant (a)	Disposition* (b)	INSTALLED CAPACITY—KILOWATTS			Date** (f)	If sold or leased to another give name and address of purchaser or lessee (g)
			Hydro (c)	Steam (d)	Other (e)		
1	None						
2							
3							
4							
5							
6							
7							

*State whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. **Date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification— Kilowatts (c)	ESTIMATED DATES OF CONSTRUCTION	
				Start (d)	Completion (e)
1	Big Bend I	Boiler Modifications	362 000	May 1978	June 1978
2	Big Bend II	Boiler Modifications	362 000	Aug 1978	Oct 1978
3	Big Bend III	Boiler Modifications	362 000	May 1979	June 1979
4					
5					
6					
7					

C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name and location (a)	Type* (b)	INSTALLED CAPACITY KILOWATTS		ESTIMATED DATES OF CONSTRUCTION	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
1	W.C. MacInnes	Steam	425 000		Jan 1987	Mar 1990
2						
3						
4						
5						
6						
7						

D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name and location (a)	Type* (b)	Unit No. (c)	Size of Unit Kilowatts (d)	ESTIMATED DATES OF CONSTRUCTION	
					Start (e)	Completion (f)
1	Big Bend-Tampa, Florida	Steam	4	425 000	Jan 1982	Mar 1985
2						
3						
4						
5						
6						
7						

*Hydro, pumped storage, steam, internal-combustion, gas-turbine, nuclear, etc.

STEAM-ELECTRIC GENERATING PLANTS

1. Include in this schedule steam-electric plants of 25,000 kw. (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at end of year. Show unit type installation, boiler and turbine-generator, on same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
4. Designate any generating plant or portion thereof for

which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how

Line No.	Name of Plant	Location of Plant	BOILERS				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure psig.	Rated Steam Temperature*	Rated Max. Continuous M lbs. Steam per Hour
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Hookers Point	Tampa, Florida	#1-1948	Fuel Oil Atm.	960	900	220
2			#2-1948	Fuel Oil-Mech	960	900	220
3			#3-1950	"	960	900	303
4			#4-1950	"	960	900	303
5			#5-1953	"	975	900	440
6			#6-1955	"	1450	950	625
7							
8							
9	F.J. Gannon	Tampa, Florida	#1-1957	Oil-Cyclone	1750	1000/1000	910
10			#2-1958	" "	1750	1000/1000	950
11			#3-1960	" "	2175	1000/1000	1160
12			#4-1963	" "	2250	1000/1000	1260
13			#5-1965	Coal-Pulv.	2200	1000/1000	1660
14			#6-1967	" "	2875	1000/1000	2700
15							
16							
17	Big Bend	Tampa, Florida	#1-1970	Coal Pulv.	2875	1000/1000	2856
18			#2-1973	" "	2875	1000/1000	2856
19			#3-1976	" "	2875	1000/1000	3136
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Note reference:

*Indicate reheat boilers thusly. 1050/1000.

STEAM-ELECTRIC GENERATING PLANTS (Continued)

expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated,

and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

7. Include in this schedule gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

TURBINE-GENERATORS**												Plant Capacity, Maximum Generator Name Plate Rating††††	Line No.
Year Installed	TURBINES				GENERATORS								
	Max. Rating Kilowatt†††††	Type†	Steam Pressure at Throttle psig.†††††	R.P.M.	Name Plate Rating in Kilowatts		Hydrogen Pressure ††		Power Factor	Voltage K.v.†††			
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure	Min.	Max.					
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1948	33 000	SC 1.5	850	3 600	30 000	33 000	0.5	15	83%	13.8KV	232 600	1	
1950	33 000	SC 1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8KV		2	
1950	33 000	SC 1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8KV		3	
1953	44 000	TC 1.5	850	3 600	40 000	49 000	0.5	30	85%	13.8KV		4	
1955	66 000	TC 1.5	1250	3 600	65 280	81 600	0.5	30	85%	13.8KV		5	
						232.6						6	
												7	
1957	120000	TC 1.5	1450	3 600	100 000	125 000	0.5	30	85%	15.5KV	1 270 380	8	
1958	120000	TC 1.5	1450	3 600	100 000	125 000	0.5	30	85%	14.4KV		9	
1960	161000	TC 3.5	1800	3 600	163 000	179 520	30	45	85%	20.0KV		10	
1963	175000	TC 2.0	1800	3 600	148 220	187 500	30	60	85%	18.0KV		11	
1965	259390	TC 1.5	1800	3 600	189 218	239 360	30	60	85%	20.0KV		12	
1967	404231	TC 2.0	2400	3 600	333 000	414 000	30	60	90%	22.0KV		13	
						1270.36						14	
												15	
												16	
												17	
1970	417070	TC 2.0	2400	3 600	334 125	445 500	30	60	90%	24.0KV	1 336 500	18	
1973	417070	TC 2.0	2400	3 600	334 125	445 500	30	60	90%	24.0KV		19	
1976	415795	TC 2.0	2400	3 600	445 500	445 500	45	45	90%	22.0KV		20	
						1336.50						21	
											22		
											23		
											24		
											25		
											26		
											27		
											28		
											29		
											30		
											31		
											32		
											33		

Note references:

** Report cross-compound turbine-generator units on two lines - H.P. section and L.P. section.

† Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.

†† Indicate tandem-compound (T.C.); cross-compound (C.C.); single casing (S.C.); topping unit (T.), and non-condensing (N.C.). Show back pressures.

††† Designate air cooled generators.

†††† If other than 3 phase, 60 cycle, indicate other characteristic.

††††† Should agree with column (n)

†††††† Include both ratings for the boiler and the turbine-generator of dual-rated installations.

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- 1. Include in this schedule internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.
- 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.
- 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.

- 4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such

Line No.	Name of Plant (a)	Location of Plant (b)	PRIME MOVERS			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle* (e)	Belted or Direct Connected (f)
1	Gannon	Tampa, Florida	Gas Turbine	1969	-	Direct*
2	Big Bend GT-1	Tampa, Florida	Gas Turbine	1969	-	Direct*
3	Big Bend GT-2	Tampa, Florida	Gas Turbine	1974	-	Direct*
4	Big Bend GT-3	Tampa, Florida	Gas Turbine	1974	-	Direct*
5						
6	*					
7	Speed Reducing Gear					
8						
9						
10						
11						
12						
13						
14						
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Note references:

- *Indicate basic cycle for gas-turbine: open or closed.
- Indicate basic cycle for internal-combustion: 2 or 4.

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and

annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

PRIME MOVERS Continued	GENERATORS						Total Installed Generating Capacity in Kilowatts (name plate ratings) (n)	Line No.
	Rated hp. of Unit (g)	Year installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit in Kilowatts (l)		
23 190	1969	13 800	3 Ø	60 Cyc	18 000	1	18 000	1
23 190	1969	13 800	3 Ø	60 Cyc	18 000	1	18 000	2
105 563	1974	13 800	3 Ø	60 Cyc	78 750	1	78 750	3
105 563	1974	13 800	3 Ø	60 Cyc	78 750	1	78 750	4
								5
								6
								7
								8
								9
								10
								11
								12
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								37
								38
								39
								40

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below these voltages may be reported in group totals only for each voltage.

2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.

3. Data may be reported by individual lines for all voltages if so required by a State commission.

4. Exclude from this schedule any transmission lines for which plant costs are included in Account 121, Nonutility Property

5. The type of supporting structure reported in column (e) should indicate whether (1) single pole, wood or steel; (2) H-frame, wood or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No.	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)	
1	Big Bend Sta	B/B Sub Gen Lds	230	000	STDC	1.19	.63	3
2	Gannon Station	Gan.Gen.Leads	"	"	SSPSC	.29		1
3	"	" " "	"	"	WDPSC	2.22		3
4	B/B Peak Uts	Big Bend Sub	"	"	SSPSC	.60		1
5	Gannon Sub	Sheldon Rd Sub	230001	"	STDC	14.85		2
6	"	" " "	"	"	WDPSC	23.73		1
7	Big Bend Sub	State Rd 60Sub	230002	"	STDC	9.37	6.67	2
8	"	" " " "	"	"	WDPSC	.05		1
9	"	Gannon Sub.	230003	"	STDC		2.36	2
10	"	" "	"	"	WDPSC	8.94		1
11	Gannon Sub	Ariana Sub.	230004	"	WDPSC	48.40		1
12	"	" "	"	"	STDC	5.06		2
13	"	" "	"	"	WSPSC	1.05		1
14	"	Pebbledale Sub	230005	"	STDC		5.06	2
15	"	" "	"	"	WDPSC	44.07		1
16	"	River Sub	230006	"	STDC	.41		2
17	"	" "	"	"	WDPSC	14.50		1
18	Big Bend Sub	Pebbledale Sub	230007	"	STDC	2.38		2
19	"	" "	"	"	WDPSC	32.67		1
20	"	FPL Tie	230008	"	STDC		.20	2
21	"	" "	"	"	ADPSC	3.12		1
22	"	" "	"	"	WDPSC	10.00		1
23	"	River Sub	230010	"	STDC	2.36	7.87	2
24	"	" "	"	"	SSPSC	4.29		1
25	"	" "	"	"	WDPSC	7.07		1
26	Sheldon Rd Sub	FPC Tie	230012	"	WDPSC	5.16		1
27	"	" "	230013	"	"	5.11		1
28	Big Bend Sub	" "	230014	"	ADPSC	13.64		1
29	"	" "	"	"	STDC	2.25		2
30	"	" "	"	"	WDPSC	.90		1
31	Ohio Sub.	Sheldon Rd Sub	230015	"	SSPSC	9.89		1
32	Pebbledale	FPC Tie	230601	"	WDPSC	2.70		1
33	"	" "	230602	"	WDPSC	27.71		1
34	Gannon Station	Gan Sub Gen Lds	138000	"	WDPSC	2.55		3
35								
36					TOTAL			

* Where other than 60 cycle, 1 phase so indicate
 ** In the case of underground lines, report circuit miles

TRANSMISSION LINE STATISTICS (Continued)

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and, conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line, other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year and how determined. Specify whether lessee is an associated company.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land *** (j)	Construction and other costs (k)	Total cost (l)	Operation expenses (m)	Maintenance expenses (n)	Rents (o)	Total expenses (p)	
1590 AAC	\$	\$	\$	\$	\$	\$	\$	1
1272 AAC								2
1590 & 1272 AAC								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
1590 & 954 ACSR, 600 Cu.								11
954 ACSR								12
1590 ACSR								13
954 ACSR								14
1590 & 954 ACSR								15
1590 ACSR								16
954 & 1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 & 954 ACSR								20
2/795 ACSR								21
954 ACSR								22
1590 ACSR								23
1590 ACSR								24
1590 & 954 ACSR								25
1590 ACSR								26
1590 ACSR								27
2/795 ACSR								28
1590 ACSR								29
1590 ACSR								30
2800 ACAR								31
954 ACSR								32
1590 & 954 ACSR								33
600 Cu.								34
								35
								36

***Includes land, land rights, and clearing right-of-way.

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below these voltages may be reported in group totals only for each voltage.

2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.

3. Data may be reported by individual lines for all voltages if so required by a State commission.

4. Exclude from this schedule any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. The type of supporting structure reported in column (e) should indicate whether (1) single pole, wood or steel; (2) H-frame, wood or steel poles; (3) tower, or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No.	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)		
1	Gannon Sub	Clearview Sub	138001		WSPSC	10.73		1	
2	" "	" "	138001		WDPSC	1.75		1	
3	" "	Juneau Sub	138002		WSPSC	14.84		1	
4	" "	" "	138002		WDPSC	1.73		1	
5	Ohio Sub	" "	138003		WSPSC	4.48		1	
6	Gannon Sub	Hookers Pt Sub	138004		WSPSC	1.82		1	
7	" "	" " "	138004		SSPDC	.43		2	
8	" "	" " "	138004		WSPDC	1.22		2	
9	Ohio Sub	Clearview Sub	138005		WSPSC	1.97		1	
10	" "	" "	138005		Undergrd*	.29		1	
11	" "	Himes Sub	138006		WSPSC	8.36		1	
12	Various	Various	69000		SPSC	626.53		Var	
13	"	"	69000		SPDC	2.62	4.05	Var	
14	"	"	69000		DPSC	21.73		Var	
15	"	"	69000		DPDC	1.64	1.45	Var	
16	"	"	69000		Undergrd*	7.42		Var	
17	Legend								
18	STDC=Steel Tower Double Circuit								
19	ADPSC=Aluminum Double Pole, Single Circuit								
20	SSPDC=Steel Single Pole, Double Circuit								
21	SSPSC=Steel Single Pole, Single Circuit								
22	WDPSC=Wood Double Pole, Single Circuit								
23	WSPSC=Wood Single Pole, Single Circuit								
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						1 014.09	28.29	

* Where other than 60 cycle, 3 phase, so indicate
 ** In the case of underground lines, report circuit miles

*Underground Cable Miles

TRANSMISSION LINE STATISTICS (Continued)

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and, conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line, other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year and how determined. Specify whether lessee is an associated company.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and other cost (k)	Total cost (l)	Operation expenses (m)	Maintenance expenses (n)	Rents (o)	Total expenses (p)	
954 AAC & ACSR & 600 Cu.			\$	\$	\$	\$	\$	1
954 ACSR & 600 Cu.								2
954 AAC & ACSR, 600 Cu.								3
600 Cu.								4
636 AAC & 795 SSAC								5
954 AAC								6
954 AAC								7
954 AAC								8
795 SSAC & 336 ACSR								9
500 AAC								10
795 SSAC, 954 AAC & 636 ACSR								11
Various								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	8 462 559	44 202 024	52 664 583	438 172	259 767	64 190	762 129	36

***Includes land, land rights, and clearing right-of-way.

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary, however, to report minor revisions of lines.

2. Provide separate subheadings for overhead and underground construction and show each transmission line sepa-

rately. If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns, the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-

Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage indicate such fact by footnote; also where line is other than 60 cycle, 3 phase indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in miles (c) *	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage Kv (Operating) (k)	LINE COST			
	From	To		Type	Average Number per mile (e)	Present	Ultimate	Size	Specifi-cation	Config-uration and spacing		Land and land rights (l) **	Poles, towers and fixtures (m) **	Conduc-tors and devices (n) **	Total (o) **
	(a)	(b)		(d)	(e)	(f)	(g)	(h)	(i)	(j)		(l) **	(m) **	(n) **	(o) **
1	Gannon Sub	River Sub	.08	WDPSC		1		1590	AAC		230	\$	\$	\$	\$
2	Gannon Sub	Ariana Sub	.08	WDPSC		1		954	ACSR		230				
3	Gannon Sub	Pebbledale Sub	.07	WDPSC		1		954	ACSR		230				
4	Various	Various	.91	SPSC		1		Various			69				
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22	*Net miles of Transmission Line added during 1977.														
23	**Net dollars added to Transmission Line Accounts during 1977.														
24															
25															
26															
27															
28															
29	TOTAL		1.14									43,222	554,679	222,646	820,547

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Alexander Rd-Plant City	Dist-Unattended	69	13		40 500	2				
2	Bay Court - Tampa	" "	13	4		7 500	4				
3	Bay Court - Tampa	" "	69	13		20 000	1				
4	Belmont Heights-Tampa	" "	13	4		7 500	6				
5	Belmont Heights-Tampa	" "	69	13		28 000	1				
6	Berkley Rd - Rural	" "	69	13		28 000	1				
7	Bloomingtondale - Same	" "	69	13		28 000	1				
8	Brandon - Same	" "	69	13		28 000	1				
9	Burkhorn - Rural	" "	69	13		28 000	1				
10	Carrollwood Village-Tpa	" "	69	13		28 000	1				
11	Clarkwild - Rural	" "	69	13		28 000	1				
12	Coolidge - Tampa	" "	69	13		28 000	1				
13	Cypress Gardens-W/Haven	" "	69	13		28 000	1				
14	Cypress St - Tampa	" "	69	13		56 000	2				
15	Dade City - Same	" "	69	2		5 000	3				
16	Dade City - Same	" "	69	8		2 500	3				
17	Dade City - Same	" "	69	13		20 000	1				
18	Dairy Road - W/Haven	" "	69	13		20 000	1				
19	Del Webb - Sun City	" "	69	13		22 400	1				
20	East Bay - Rural	" "	69	13		14 000	1				
21	East Winter Haven-Same	" "	13	4		2 500	3				
22	East Winter Haven-Same	" "	69	13		56 000	2				
23	El Prado - Tampa	" "	69	4		7 500	3				
24	El Prado - Tampa	" "	69	13		28 000	1				
25	Fern Street - Tampa	" "	13	4		10 000	5				
26	Fern Street - Tampa	" "	69	13		28 000	1				
27	56th Street - Tampa	" "	69	13		56 000	2				
28	Florida Avenue-Tampa	" "	69	13		28 000	1				
29	Florida Avenue-Tampa	" "	13	8		4 000	6				

SUBSTATIONS

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4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Ft. King Hwy - Rural	Dist - Unattended	69	13		14 000	1				
2	46th St. - Tampa	" "	69	13		28 000	1				
3	14th St. - Tampa	" "	69	13		28 000	1				
4	14th St. - Tampa	" "	13	4		8 000	6				
5	Fowler Ave - Tampa	" "	69	13		28 000	1				
6	George Rd - Rural	" "	69	13		28 000	1				
7	Gray St. - Tampa	" "	13	4		5 000	3				
8	Gray St. - Tampa	" "	69	13		28 000	1				
9	Habana - Tampa	" "	13	4		6 250	4				
10	Habana - Tampa	" "	69	13		56 000	2				
11	Hopewell - Plant City	" "	69	13		12 500	1				
12	Hyde Park - Tampa	" "	69	13		48 000	2				
13	Hyde Park - Tampa	" "	13	4		7 500	4				
14	Industrial Park - Tampa	" "	69	13		28 000	1				
15	Ivy - Tampa	" "	13	4		5 000	3				
16	Ivy - Tampa	" "	69	13		20 000	1				
17	Jackson Rd - Tampa	" "	69	13		48 000	2				
18	Jan Phyl - W/Haven	" "	69	13		12 500	1				
19	Keystone - Tampa	" "	69	8		3 750	3				
20	Keystone - Tampa	" "	69	13		18 750	2				
21	Kirkland Rd - Rural	" "	69	13		28 000	1				
22	Knights - Rural	" "	69	13		12 500	1				
23	Lake Alfred - Same	" "	69	13		12 500	1				
24	Lake Region - W/Haven	" "	69	13		28 000	1				
25	Lakewood - Brandon	" "	69	13		28 000	1				
26	Lois - Tampa	" "	13	4		10 000	7				
27	Lois - Tampa	" "	69	13		56 000	2				
28	MacDill - Tampa	" "	69	13		22 400	1				
29	Manhattan - Tampa	" "	13	4		6 250	4				

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Year ended December 31, 1977

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva. (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Manhattan - Tampa	Dist-Unattended	69	13		28 000	1				
2	Marion - Tampa	" "	69	13		67 200	2				
3	Maritime - Tampa	" "	69	13		28 000	1				
4	Matanzas - Tampa	" "	13	4		10 000	6				
5	Matanzas - Tampa	" "	69	13		56 000	2				
6	McFarland - Tampa	" "	69	13		28 000	1				
7	Orient Park - Tampa	" "	13	2		3 000	3				
8	Orient Park - Tampa	" "	69	13		22 400	1				
9	Pearson Rd - Rural	" "	69	13		28 000	1				
10	Pine Lake - Tampa	" "	69	13		50 400	2				
11	Plant Ave - Tampa	" "	69	13		67 200	2				
12	Plant City - Same	" "	69	13		28 000	1				
13	Plymouth - Tampa	" "	13	4		10 000	7				
14	Plymouth - Tampa	" "	69	13		20 000	1				
15	Port Sutton - Tampa	" "	69	13		22 400	1				
16	Rhodine Rd - Rural	" "	69	13		28 000	1				
17	Rocky Creek - Rural	" "	69	13		28 000	1				
18	Rome Ave - Tampa	" "	69	13		28 000	1				
19	San Antonio - Same	" "	69	13		12 500	1				
20	Second Ave - Tampa	" "	13	2		3 750	3				
21	Second Ave - Tampa	" "	69	13		9 375	1				
22	Seneca St - Tampa	" "	69	13		28 000	1				
23	78th St. - Tampa	" "	69	13		14 000	1				
24	Skyway - Tampa	" "	69	13		56 000	2				
25	South Seffner - Same	" "	69	13		28 000	1				
26	State Rd 574 - Rural	" "	69	13		30 800	2				
27	Sun City - Same	" "	69	13		28 000	1				
28	Sunset Lane - Tampa	" "	13	8		1 500	3				
29	Sunset Lane - Tampa	" "	69	8		2 500	3				

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Sunset Lane - Tampa	Dist-Unattended	69	13		28 000	1				
2	Tampa Bay Blvd - Tampa	" "	138	13		37 333	1				
3	Temple Terrace - Same	" "	69	13		28 000	1				
4	3rd Ave - Tampa	" "	69	13		28 000	1				
5	30th St - Tampa	" "	13	4		3 000	3				
6	30th St - Tampa	" "	69	13		28 000	1				
7	12th Ave - Tampa	" "	69	13		28 000	1				
8	27th St - Tampa	" "	69	13		28 000	1				
9	Univ of So Fla-Tampa	" "	69	13		56 000	2				
10	VanDyke Rd (Temp)-Rural	" "	69	13		14 000	1				
11	Washington St - Tampa	" "	13	2		3 750	3				
12	Washington St - Tampa	" "	69	13		56 000	2				
13	Waters Ave - Tampa	" "	69	13		28 000	1				
14	Wilson - Plant City	" "	69	13		28 000	1				
15	Yukon - Tampa	" "	13	4		5 000	3				
16	Yukon - Tampa	" "	69	13		28 000	1				
17	Misc - 28 Various	" "	Various			111 375	68				
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29	Total Distribution					2 629 783	264				

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Ariana - Rural	Trans-Unattended	69	8		3 750	3				
2	Ariana - Rural	" "	69	13		50 400	2				
3	Ariana - Rural	" "	230	69		168 000	1				
4	Big Bend Unit 1 -Rural	Attended	230	23		480 000	1				
5	Big Bend Unit 2 - Rural	" "	230	23		480 000	1				
6	Big Bend Unit 3 - Rural	" "	230	23		480 000	1				
7	Gas Turbine #2 - Rural	" "	230	13		71 500	1				
8	Gas Turbine #3 - Rural	" "	230	13		71 500	1				
9	Bradley - Rural	Unattended	230	69		168 000	1				
10	Clearview - Tampa	" "	138	69		300 000	2				
11	Double Branch - Rural	" "	69	13		15 625	2				
12	Double Branch - Rural	" "	110	69		30 000	1				
13	11th Ave - Tampa	" "	69	13		42 400	2				
14	Gannon Station - Tampa	" "	230	138		224 000	1				
15	Gannon Sta Unit 1-Tampa	Attended	138	15		150 000	2				
16	Gannon Sta Unit 2-Tampa	" "	138	15		150 000	2				
17	Gannon Sta Unit 3-Tampa	" "	138	20		180 000	1				
18	Gannon Sta Unit 4-Tampa	" "	230	18		205 000	1				
19	Gannon Sta Unit 5-Tampa	" "	230	20		270 000	1				
20	Gannon Sta Unit 6-Tampa	" "	230	23		433 000	1				
21	Hampton - Rural	Unattended	69	13		28 000	1				
22	Hampton - Rural	" "	230	69		224 000	1				
23	Himes - Tampa	" "	69	13		46 750	3				
24	Himes - Tampa	" "	138	69		168 000	1				
25	Hookers Pt 1 - Tampa	Attended	138	69		168 000	1				
26	Hookers Pt 1 - Tampa	" "	69	13		42 500	1				
27	Hookers Pt 2 - Tampa	" "	69	13		66 667	2				
28	Hookers Pt - Tampa	" "	69	13		88 000	1				
29	Hookers Pt - Tampa	" "	69	13		60 000	1				

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SUBSTATIONS

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3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
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5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (in service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Juneau - Tampa	Trans-Unattended	69	13		40 000	2				
2	Juneau - Tampa	" "	138	69		150 000	1				
3	Lake Silver-Winter Haven	" "	13	4		5 000	2				
4	Lake Silver-Winter Haven	" "	69	13		32 500	5				
5	Mulberry-Same	" Semiattended	69	13		34 900	2				
6	Ohio - Tampa	" Unattended	230	138		672 000	2				
7	Pebbledale - Rural	" "	230	69		336 000	2				
8	River - Rural	" "	230	69		448 000	2				
9	Sandhill-Rural	" "	230	69		168 000	1				
10	Sheldon Rd - Rural	" "	230	69		420 000	2				
11	So. Eloise - Rural	" "	13	8		2 500	3				
12	So. Eloise - Rural	" "	69	13		20 000	1				
13	So. Eloise - Rural	" "	230	69		168 000	1				
14	So. Gibsonton - Same	" "	230	69		196 000	1				
15	State Road 60 - Rural	" "	230	69		420 000	2				
16											
17											
18		Transmission Total				<u>7 977 992</u>	<u>69</u>				
19											
20											
21		Total Transmission and Distribution				<u>10 607 775</u>	<u>333*</u>				
22											
23		*Spares are located at our Central Operation Center.									
24		They are not located in a particular substation.									
25											
26											
27											
28											
29											

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.

2. Watt-hour demand distribution meters should be included below but external demand meters should not be included.

3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more

meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of watt-hour meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (kva) (d)
1	Number at beginning of year	311 266	74 992	3 142 152
2	Additions during year:			
3	Purchases	11 088	6 243	280 623
4	Associated with utility plant acquired	11 088	6 243	280 623
5	Total additions			
6	Reductions during year:			
7	Retirements	4 761	3 009	111 470
8	Associated with utility plant sold	4 761	3 009	111 470
9	Total reductions			
10	Number at end of year	317 593	78 226*	3 311 305*
11	In stock	6 852	2 718	318 493
12	Locked meters on customers' premises	24 599		
13	Inactive transformers on system			
14	In customers' use	286 062	78 060	3 295 543
15	In company's use	80	166	15 762
16	Total end of year (as above)	317 593	80 944	3 629 798

*Amount of transformers in service at the year end.

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation.) For any research, development, or demonstration work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.

2. Indicate in column (a) the applicable classification, as shown below; list in column (b) all R, D & D items performed internally and those items performed outside the company costing \$5,000 or more, briefly describing the specific area of research, development, and demonstration (such as safety, corrosion con-

trol, pollution, automation, measurement, insulation, type of appliance, etc.). Items under \$5,000 may be grouped by classifications provided that the number of items so grouped is indicated. Under Other, A. (6) and B. (4) items should be classified by type of research, development, and demonstration activity.

- Classifications**
- A. Electric Utility R, D & D Performed Internally
 - (1) Generation
 - a. Hydroelectric:
 - i. Recreation, fish and wildlife
 - ii. Other hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
 - (2) System Planning, Engineering and Operation.

Line No.	Classification (a)	Description (b)
1	A-(1)-b	Sulphur Removal Process
2		
3	B-(4)	Illuminating Engineering Research Institute
4		
5	A-(1)-e	Solar Conversion Research
6		
7	B-(4)	Energy Research Group - Fla. Sulfur Oxide Study
8		
9	A-(4)	Rome Sub. Cable Research
10		
11		
12	B-(1)	Electric Power Research
13		
14	A-5	Revegetation Study-Bay Bottoms
15		
16		
17		
18	A-(1)-b	Hydrastep Research-Boiler Drum Level
19		
20	B-(4)	Southeast Solar Energy Study
21		
22	A(7) & B(5)	Totals
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (3) Transmission
 - a. Overhead
 - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)
- (7) Total Cost Incurred

D & D performed externally during the current year. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing amounts in account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e). Show in column (g) the total unamortized accumulation of costs of projects. The total of column (g) will equal the balance in account 188, Research, Development, and demonstration Activities, outstanding at the end of the year.

- B. Electric Utility R, D & D Performed Externally**
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute
 - (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred

4. If costs have not been segregated for research, development, and demonstration activities or project, estimates may be submitted for columns (c), (d) and (f) with such amounts identified by "Est."

3. Show in column (c) all costs incurred for R, D & D performed internally and column (d) all costs incurred for R,

5. Report separately research and related testing facilities operated by the respondent.

Line No.	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR TO		Unamortized Accumulation (g)
			Account (e)	Amount (f)	
1	\$ 4 512.65 ✓	\$ 29 932.31 ✓	506	\$ 34 222.20	\$ 731.49
2					
3		1 251.10	930	1 251.10	0
4					
5	2 196.01 ✓		930	2 086.01	165.00
6					
7	790.78 ✓	195 200.31	930	195 907.76	83.33
8					
9	1 573.69 ✓		583	1 500.20	0
10			584	1 500.24	
11					
12		1 347 225.00 ✓	930	1 347 225.00	0
13					
14	1 082.99 ✓	9 384.24 ✓	583	83.03	499.00
15			584	83.03	
16			506	9 802.17	
17					
18	5 183.74 ✓				5 183.74
19					
20	490.77 ✓				490.77
21					
22	\$ 15 830.63	\$ 1 582 992.96		\$ 1 593 660.74	\$ 7 153.33
23					
24		1 598 823.59			1 586 507.41
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this schedule, environmental protection facilities shall be defined as any building, structure, equipment, facility or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid or solid substances, heat, noise or for the control, reduction, prevention or abatement of any other adverse impact of an activity on the environment.

2. There shall be reported herein the difference in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. The basis for determining costs without environmental considerations will be the best engineering design achievable without environmental restrictions. It is not intended that special design studies be made for purposes of this response. The best engineering judgement shall suffice where direct comparisons are not available.

These differences in costs would include the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Similar expenditures for environmental plant included in construction work in progress shall also be reported herein. The cost of facilities may be estimated when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines and landscaped substations. Use the space below to explain such costs.

3. The cost of facilities included herein shall include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Use the space provided to explain such estimations.

4. All costs shall be reported under the major classifications provided below and include, but are not limited to, the items listed hereunder:

- A. Air pollution control facilities:**
1. Scrubbers, precipitators, tall smokestacks, etc.
 2. Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
 3. Monitoring equipment
 4. Other

- B. Water pollution control facilities:**
1. Cooling towers, ponds, piping, pumps, etc.
 2. Waste water treatment equipment
 3. Sanitary waste disposal equipment
 4. Oil interceptors
 5. Sediment control facilities
 6. Monitoring equipment
 7. Other

- C. Solid waste disposal costs:**
1. Ash handling and disposal equipment
 2. Land
 3. Settling ponds
 4. Other

- D. Noise abatement equipment:**
1. Structures
 2. Mufflers
 3. Sound proofing equipment
 4. Monitoring equipment
 5. Other

- E. Esthetic costs:**
1. Architectural costs
 2. Towers
 3. Undergrounding lines
 4. Landscaping
 5. Other

- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.**

- G. Miscellaneous:**
1. Preparation of environmental reports
 2. Fish and wildlife plants included in Accounts 330, 331, 332 and 335.
 3. Parks and related facilities
 4. Other

5. In those instances when costs are compared, of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).

6. Construction work in progress relating to environmental facilities shall be reported at line 9.

LINE NO	CLASSIFICATION OF COST (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR			BALANCE END OF YEAR (f)	ACTUAL COST (g)
			ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)		
01	Air Pollution Control Facilities	68 092 811	1 552 414	(133 501)	(1 138 162)	68 373 562	68 373 562
02	Water Pollution Control Facilities	22 459 763	6 530 905		(11 797 631)	17 193 037	17 193 037
03	Solid Waste Disposal Costs	84 127	68 486		2 872 987	3 025 600	3 025 600
04	Noise Abatement Equipment						
05	Esthetic Costs						
06	Additional Plant Capacity	9 912 000	1 652 000			11 564 000	
07	Miscellaneous (Identify Significant)						
08	Total	100 548 701	9 803 805	(133 501)	(10 062 806)	100 156 199	
09	Construction Work in Progress	1 923 962				1 535 068	1 535 068

NOTES:

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which is reported on page 501. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. The expenses shown below shall include the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Expenses shall be reported under the subheadings listed below.

4. Under item 6 include the difference in costs of environmentally clean fuels as opposed to the alternative fuels that would otherwise be used and are available for use.

5. Item 7 shall include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollu-

tion control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Replacement power purchased shall be priced at the average system price of purchased power if the actual cost of such replacement power is not known. Internally generated replacement power shall be priced at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. This item shall also include licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

LINE	CLASSIFICATION OF EXPENSE (a)	AMOUNT (b)	ACTUAL EXPENSES (c)
01	Depreciation	3 583 000	
02	Labor, Maintenance, Materials and supplies cost related to environmental facs. & prog	2) 3 235 000	
03	Fuel related costs		
04	Operation of facilities	-0-	
05	Fly ash and sulfur sludge removal	Not Available	
06	Difference in cost of environmentally clean fuels,	3) 29 940 000	
07	Replacement power costs	4) 2 392 000	
08	Taxes and fees	-0-	
09	Administrative and general	2) 297 000	
10	Other (Identify significant)		
11	Total	39 447 000	

NOTES:

- 1) Book Depreciation determined by applying current depreciation rates to pollution control investment.
- 2) Allocation of expense made on basis of plant investment.
- 3) Estimated incremental cost of non pollutant fuels.
- 4) Based on estimated power usage x average cost per KWH.

Privately Owned Electric Utility Statistics

As of December 31, 1978 or Fiscal Year Ended _____,

(\$000 Omitted)

Amounts

<u>Plant (Intrastate Only)</u>	
Plant in Service	\$918,218
Construction Work in Progress	19,629
Plant Acquisition Adjustment	-0-
Plant Held for Future Use	6,038
Materials and Supplies	60,039
Less:	
Depreciation and Amortization Reserves	188,449
* Contributions in Aid of Construction	
Net Book Costs	<u>\$815,475</u>
<u>Capital Structure (Systemwide)</u>	
Capital Stock and Surplus	\$319,814
Long Term Debt	338,881
Total Capital Structure	<u>\$658,695</u>
<u>Revenues and Expenses (Intrastate Only)</u>	
Operating Revenues	\$395,919
Depreciation and Amortization Expenses	31,114
Income Taxes	35,476
Other Taxes	23,869
Other Operating Expenses	244,684
Total Operating Expenses	<u>335,143</u>
Net Operating Income	60,776
Other Income	5,628
Other Deductions	24,349
Net Income	<u>\$ 42,055</u>
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	258,971
Commercial - Yearly Average	29,226
Industrial - Yearly Average	576
Others - Yearly Average	2,244
Total	<u>291,017</u>
<u>Electric Energy - KWH</u>	
Produced (Intrastate Only)	10,741,107
Purchased Across State Line	-0-
Purchased Within State	(241,671)
Total	<u>10,499,436</u>
Sales to Ultimate Customer (Intrastate Only)	10,034,649
Sales for Resale:	
Across State Line	
Within State to Other Utilities	3,049
Used by Utility, Line Loss and Net Interchanges	461,738
Total	<u>10,499,436</u>
<u>Other Statistics (Intrastate Only) (\$000 Not Omitted)</u>	
Average Annual Residential Use - KWH	12,792
Average Residential Cost Per KWH	4.73¢
Average Residential Monthly Bill	\$50.39
Gross Plant Investment Per Customer -year end	\$3,158

* Contribution in Aid of Construction is included in Plant in Service.

'APR 9 1979

TECO
TAMPA ELECTRIC COMPANY

POST OFFICE BOX 111 TAMPA, FLORIDA 33601 TELEPHONE (813) 879-4111

April 4, 1979

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION
APR 9 7 56 AM '79
MAIL ROOM

Mr. William D. Talbott
Director, Accounting Department
Florida Public Service Commission
101 E. Gaines St.
Tallahassee, FL 32304

Dear Mr. Talbott:

Attached to this letter is Tampa Electric Company's response to your memorandum dated January 4, 1979, with respect to "related party transactions."

The forms furnished were too small to accommodate our response. However, the requested data is provided in essentially the same format.

Please let us know if further data is required.

Sincerely,



H. O. Johns
Controller

HOJ/sgf
Attachment

Business Contracts with Officers and Directors
(Other than Compensation)

1. Charles F. Hovey, a director of Tampa Electric Company, is a partner with Herrick and Smith, a law firm in Boston, Massachusetts. Herrick and Smith provided legal services to Tampa Electric Company during 1978 in the amount of \$65,841.
2. H.L. Culbreath (President and Director of TECO), W.C. MacInnes (Chairman of the Board of TECO), James D. Hicks (Vice-President, Operations of TECO), and James K. Taggart (Vice-President, Finance & Treasurer of TECO) are also directors of Mid-South Towing Company, Electro-Coal Transfer Corporation, Gulfcoast Transit Company and Southern Marine Management Company, all wholly-owned subsidiaries of Tampa Electric Company. Mr. Taggart is also Treasurer of each company. Mid-South Towing Company is a barge transportation company principally engaged in transporting coal on the Mississippi, Ohio, and Green Rivers. During 1978, Mid-South Towing Company provided services to Tampa Electric Company in the amount of \$8,283,052. Electro-Coal Transfer is a bulk commodity transfer facility primarily engaged in the transfer and storage of coal at Davant, Louisiana. During 1978, Electro-Coal Transfer provided services to Tampa Electric Company in the amount of \$5,726,316. Gulfcoast Transit Company is an ocean-going barge transportation company principally engaged in the delivery of coal and other commodities. During 1978, Gulfcoast Transit provided services to Tampa Electric Company in the amount of \$5,778,409. Southern Marine Management provides managerial scheduling and financial services to Mid-South Towing Company, Electro-Coal Transfer Company and Gulfcoast Transit Company and all billings for its services are billed directly to those companies.
3. H.L. Culbreath (President and Director of TECO), E.G. Simmons (Vice-President, Services of TECO) and James K. Taggart (Vice-President, Finance & Treasurer of TECO) are directors of Cal-Glo Coal, Inc., a wholly-owned subsidiary of Tampa Bay Industrial Corporation. Mr. Taggart is also Assistant Treasurer of Cal-Glo. Mr. Simmons is Chairman of the Board of Cal-Glo. J.E. Sproull (Secretary and Assistant Treasurer of TECO) is Secretary of Cal-Glo. Tampa Bay Industrial Corporation is in turn a wholly-owned subsidiary of Tampa Electric Company. Cal-Glo is a coal mining concern with offices in Louisville, Kentucky and operations based in Williamsburg, Kentucky. During 1978, Cal-Glo sold coal to Tampa Electric Company in the amount of \$21,053,658.
4. H.L. Culbreath (President and Director of TECO), James D. Hicks (Vice-President, Operations of TECO), James K. Taggart (Vice-President, Finance and Treasurer of TECO), W.C. MacInnes (Chairman of the Board of TECO) and G.P. Wood (Senior Vice-President of TECO) are directors of Tampa Bay Industrial Corporation, a wholly-owned subsidiary of Tampa Electric Company. Mr. Culbreath is also President of Tampa Bay Industrial Corporation; Mr. Hicks is Vice-President; H.O. Johns (Controller of TECO) is Treasurer of Tampa Bay Industrial; J.E. Sproull (Secretary and Assistant Treasurer of TECO), is Secretary of Tampa Bay Industrial. Mr. Taggart is Vice President of Tampa Bay Industrial, as is G.P. Wood. Tampa Bay Industrial is an investment company, which holds all the outstanding stock of Cal-Glo Coal, Inc.
5. W.C. MacInnes (Chairman of the Board - not an officer - of TECO) provided consulting services to Tampa Electric Company during 1978 in the amount of \$34,000.

Affiliations of Officers and Directors

1. H.L. Culbreath, President and Director of Tampa Electric Company.
Director, Exchange Bankcorporation, Tampa, Florida
Director, Exchange National Bank of Tampa, Tampa, Florida
Director, Tampa Ship Repair and Drydock Company, Tampa, Florida
Director, Transco, Inc., Houston, Texas
Director, Mid-South Towing Company, Tampa, Florida
Director, Electro-Coal Transfer Company, Tampa, Florida
Director, Gulfcoast Transit Company, Tampa, Florida
Director, Southern Marine Management Company, Tampa, Florida
Director, Cal-Glo Coal, Inc., Louisville, Kentucky
President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
2. G.P. Wood, Senior Vice-President of Tampa Electric Company
Director, Southeast Bank of Tampa, Tampa, Florida
Vice-President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
3. James D. Hicks, Vice-President, Operations, Tampa Electric Company
Director, Mid-South Towing Company, Tampa, Florida
Director, Electro-Coal Transfer Corporation, Tampa Florida
Director, Gulfcoast Transit Company, Tampa, Florida
Director, Southern Marine Management Company, Tampa, Florida
Vice-President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
4. James K. Taggart, Vice-President and Treasurer of Tampa Electric Company
Director, Barnett Bank of Tampa, Tampa, Florida
Director, Paradyne Corporation, Largo, Florida
Treasurer and Director, Mid-South Towing Company, Tampa, Florida
Treasurer and Director, Electro-Coal Transfer Corporation, Tampa, Florida
Treasurer and Director, Gulfcoast Transit Company, Tampa, Florida
Treasurer and Director, Southern Marine Management Company, Tampa, Florida
Vice-President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
Assistant Treasurer and Director, Cal-Glo Coal, Inc., Louisville, Kentucky
5. Heywood A. Turner, Vice-President, Production of Tampa Electric Company
No affiliations
6. Ellsworth G. Simmons, Vice President, Services of Tampa Electric Company
Chairman of the Board, First Ruskin Bank, Ruskin, Florida
Vice-President and Director, Sun City Center Bank, Sun City Center, Florida
Chairman of the Board and Director, Cal-Glo Coal, Inc., Louisville, Kentucky
7. David N. Campbell, Vice-President, Administration of Tampa Electric Company
No affiliations
8. James E. Sproull, Secretary and Assistant Treasurer of Tampa Electric Company
Secretary, Tampa Bay Industrial Corporation, Tampa, Florida
Secretary, Cal-Glo Coal, Inc., Louisville, Kentucky
9. Howard O. Johns, Controller of Tampa Electric Company
Treasurer, Tampa Bay Industrial Corporation, Tampa, Florida
10. W.C. MacInnes, Chairman of the Board of Tampa Electric Company (not an officer)
Chairman of the Board, Exchange Bankcorporation, Tampa, Florida

- Director, Exchange National Bank of Tampa, Tampa, Florida
Director, Host International, Inc., Santa Monica, California
Director, National Gypsum Company, Dallas, Texas
Director, First Union Real Estate Equity and Mortgage Investment, Cleveland, Ohio
Director, Florida Mining and Materials Corporation, Tampa, Florida
Director, Green Mountain Power Corporation, Burlington, Vermont
Director, Mid-South Towing Company, Tampa, Florida
Director, Electro-Coal Transfer Corporation, Tampa, Florida
Director, Gulfcoast Transit Company, Tampa, Florida
Director, Southern Marine Management Company, Tampa, Florida
Director, Tampa Industrial Corporation, Tampa, Florida
Director, Citizens Gas Fuel Company, Adrian, Michigan
President and Director, River Park City Center, Inc., Tampa, Florida
11. Richard P. Chapman, Director of Tampa Electric Company
Chairman of the Board and Director, Fieldcrest Mills, Inc., Eden, North Carolina
Director, Amoskeag Company, Boston, Massachusetts
Director, Bird & Son, Inc., East Walpole, Massachusetts
 12. Richard M. Clewis, Director of Tampa Electric Company
President, Richu Groves, Inc., Tampa, Florida
 13. Hugh L. Culverhouse, Director of Tampa Electric Company
Partner, Culverhouse, Tomlinson, Mills and Anderson, Attorneys, Jacksonville, Florida
Director, Host International, Inc., Santa Monica, California
 14. Alfred S. Estes, Director of Tampa Electric Company
President, Estes Groves, Inc., Winter Haven, Florida
 15. Willis C. Fitkin, Director, Tampa Electric Company
Chairman of the Board and Director, Green Mountain Power Corporation, Burlington, Vermont
 16. Charles F. Hovey, Director of Tampa Electric Company
Partner, Herrick & Smith, Attorneys, Boston, Massachusetts
Trustee, Northeast Investors Trust, Boston, Massachusetts
Director, Pennsylvania Life Company, Santa Monica, California
 17. William J. Turbeville, Jr., Director of Tampa Electric Company
Chairman of the Board, The Phosphate Rock Export Association, Tampa, Florida
 18. James O. Welch, Jr., Director of Tampa Electric Company
Group Vice-President and President, International Division, Nabisco, Inc., Hanover, New Jersey
Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania

Business Transactions with Related Parties Over \$500

PART I

1. Herrick and Smith (legal services)
Purchased by respondent in 1978 in the amount of \$65,841.
2. Host International, Inc. (hotel and catering services)
Purchased by respondent in 1978 in the amount of \$1,968.
3. Exchange National Bank of Tampa (regular commercial bank account)
Maintained account in 1978. No fees paid.
4. Southeast Bank of Tampa (regular commercial bank account)
Maintained account in 1978. No fees paid.
5. Barnett Bank of Tampa (regular commercial bank account)
Maintained account in 1978. No fees paid.
6. First Ruskin Bank (regular commercial bank account)
Maintained account in 1978. No fees paid.
7. Sun City Center Bank (regular commercial bank account)
Maintained account in 1978. No fees paid.
8. Mid-South Towing Company (coal transportation services)
Purchased by respondent in 1978 in the amount of \$8,283,052.
9. Electro-Coal Transfer Corporation (coal transfer services)
Purchased by respondent in 1978 in the amount of \$5,726,316.
10. Gulfcoast Transit Company (coal transportation services)
Purchased by the respondent in 1978 in the amount of \$5,778,409.
11. Cal-Glo Coal, Inc. (coal supplier)
Purchased by the respondent in 1978 in the amount of \$21,053,658.
12. Tampa Ship Repair & Drydock Company (ship repair firm)
Property rented by respondent to Tampa Ship Repair in 1978 in the amount of \$23,343.
13. W.C. MacInnes (consulting)
Respondent purchased consulting services in 1978 in the amount of \$34,000.

Note: Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's service area did subscribe to electric service with the Company.

PART II Sale Purchase and Transfer of Assets

None