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FEDERAL ENERGY REGULATORY COMMISSION
MAY 1988
FEDERAL ENERGY REGULATORY COMMISSION

FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3-4(a), 304 and 309 and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

OFFICIAL COPY

BUREAU OF ELECTRIC DELIVERY
DIVISION OF ELECTRICITY DELIVERY

Do Not Remove from this Office

Exact Legal Name of Respondent (Company)
TAMPA ELECTRIC COMPANY

Year of Report
Dec. 31, 19 88

To: Joseph D. Jenkins, Director
Division of Electric and Gas
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0868

We represent to the best of our knowledge and belief that our annual report for the year ended 1988, as filed pursuant to Commission rule, is in substantial compliance with the following, except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines for inter/intra company allocations, if any.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

G. F. Anderson
President and Chief Operating Officer

(Name and Title of Chief
Executive Officer)



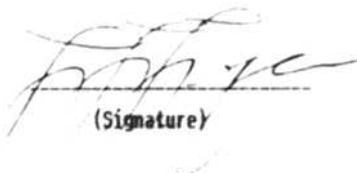
(Signature)

April 28, 1989

(date)

L. L. Lefler
Vice President - Controller

(Name and Title of Chief
Financial Officer)



(Signature)

April 28, 1989

(date)

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Tampa Electric Company:

In connection with our regular audit of the financial statements of Tampa Electric Company for the year ended December 31, 1988, on which we have reported separately under date of January 30, 1989, we have also reviewed 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 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 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
January 30, 1989

TECO ENERGY, INC.
TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1988
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

Comparative Balance Sheet	110-113
Statement of Income	114 and 117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each Major public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101) must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales.
- (2) 100 megawatt hours of annual sales for resale.
- (3) 500 megawatt hours of annual gross interchange out.
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:
- U.S. Department of Energy
Energy Information Administration EI 541
Mail Station: BG-094
Forrestal Building
Washington, D.C.

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 601-RB
Washington, D.C. 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
 - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet.

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)

(c) Continued

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of _____ we for the year ended on which we have reported separately under date of _____ we have also revealed schedules _____ of FERC Form No. 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.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 586-8800

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA" "NONE" or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ()
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:

Chief Accountant
Federal Energy Regulatory Commission
325 North Capitol Street, N.E.
Room 601-RB
Washington, D.C. 20426

- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from 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 as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.)—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.
- II. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

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;

(11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, a forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit as any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit.

FERC FORM NO 1-
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

IDENTIFICATION

01 Exact Legal Name of Respondent
Tampa Electric Company

02 Year of Report
Dec. 31, 1988

03 Previous Name and Date of Change (If name changed during year)

04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code)
702 M. Franklin Street, Tampa, Florida 33602

05 Name of Contact Person
Lester L. Lefler

06 Title of Contact Person
Vice President - Controller

07 Address of Contact Person (Street, City, State, Zip Code)
702 M. Franklin Street, Tampa, Florida 33602

08 Telephone of Contact Person,
including Area Code
(813) 228 4111

09 This Report is
An Original

10 Date of Report
(Mo, Da, Yr)
April 28, 1989

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name
L. L. Lefler

03 Signature

04 Date Signed
(Mo, Da, Yr)

02 Title
Vice President -
Controller



April 28, 1989

LIST OF SCHEDULES (Electric Utility)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106-107	Ed. 12-87	107 - None
Important Changes During the Year	108-109	Ed. 12-88	109 - None
Comparative Balance Sheet	110-113	Ed. 12-88	
Statement of Income for the Year	114-117	Ed. 12-88	115-116 - None
Statement of Retained Earnings for the Year	118-119	Ed. 12-88	
Statement of Cash Flows	120-121	Rev. 12-88	
Notes to Financial Statements	122-123	Ed. 12-88	123 - None
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	200-201	Ed. 12-88	201 - None
Nuclear Fuel Materials	202-203	Ed. 12-88	202 - None
Electric Plant in Service	204-207	Ed. 12-88	
Electric Plant Leased to Others	213	Ed. 12-85	213 - None
Electric Plant Held for Future Use	214	Ed. 12-87	
Construction Work in Progress-Electric	216	Ed. 12-85	
Construction Overheads-Electric	217	Ed. 12-87	
General Description of Construction Overhead Procedure	218	Ed. 12-87	
Accumulated Provision for Depreciation of Electric Utility Plant ...	219	Ed. 12-88	
Nonutility Property	221	Ed. 12-85	
Investment in Subsidiary Companies	224-225	Ed. 12-86	
Material and Supplies	227	Ed. 12-88	
Extraordinary Property Losses	230	Ed. 12-85	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-85	
Miscellaneous Deferred Debits	233	Ed. 12-87	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-85	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-88	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-86	
Other Paid-in Capital	253	Ed. 12-86	
Discount on Capital Stock	254	Ed. 12-86	
Capital Stock Expenses	254	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-86	

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Federal Income Taxes	261	Ed. 12-87	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-88	
Reconciliation of Reported Net Income with Taxable Income for			
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-86	
Other Deferred Credits	269	Ed. 12-86	
Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	Ed. 12-86	
Accumulated Deferred Income Taxes-Other Property	274-275	Ed. 12-86	
Accumulated Deferred Income Taxes-Other	276-277	Ed. 12-86	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-88	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311	Ed. 12-87	
Electric Operation and Maintenance Expenses	320-323	12-88	
Number of Electric Department Employees	323		
Purchased Power	326-327	Ed. 12-88	
Interchange Power	328-329	Ed. 12-88	
Transmission of Electricity for or by Others	332	Ed. 12-87	
Miscellaneous General Expenses-Electric	335	Ed. 12-86	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	337-338 - None
Particulars Concerning Certain Income Deduction and Interest			
Charges Accounts	340	Ed. 12-86	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-87	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-87	
Common Utility Plant and Expenses	356	Ed. 12-87	356 - None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Ed. 12-88	
Monthly Peaks and Output	401	Ed. 12-88	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-88	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-88	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-86	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	Ed. 12-87	
Transmission Lines Added During Year	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	450 - None
Stockholders' Reports	-		None

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

GENERAL INFORMATION

1. Provide 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 where the general corporate books are kept.

L. L. Lefler, Vice President - Controller
702 North Franklin Street
Tampa, Florida 33602

2. Provide the name of the 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 the 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.

The company is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ___ Yes Enter the date when such independent accountant was initially engaged: _____
(2) ☒ No

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

TECO Energy, Inc. - owns 100% of the common stock of
Tampa Electric Company

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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 (details) in a footnote.
2. If control was by other means than a direct holding of voting 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.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

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.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
TERMCO, Inc.	Broker for Tampa Electric Company's purchases and sales of real property.	100%	
NOTE: The information below is provided to comply with reporting requirements of the FERC FORM 1: Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliated companies listed below.			
	TECO Energy, Inc.		
	TECO Diversified, Inc.		
	TECO Transport & Trade Corp.		
	Gulfcoast Transit Company		
	Mid-South Towing Company		
	Electro-Coal Transfer Corp.		
	G C Service Company, Inc.		
	TECO Towing Company		
	TECO Coal Corp.		
	Gatliff Coal Company		
	Rich Mountain Coal Company		
	Clintwood Elkhorn Mining Company		
	TECO Properties Corp.		
	TECO Power Services Corp.		
	TECO Finance, Inc.		
	TECO Investments, Inc.		

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Operating Officer	G. F. Anderson	\$188,250
2	Senior Vice President - Production	H. A. Turner	156,000
3	Vice President - Services	C. S. Campbell	91,250
4	Vice President - Regulatory Affairs	W. N. Cantrell	79,750
5	Vice President and Assistant to the President	H. O. Johns (Retired Aug 1, 1988)	64,426
6	Vice President - Controller	L. L. Lefler	81,250
7	Vice President - Corporate Communications	T. A. Ruddell	84,062
8	Vice President - Customer Services	W. T. Snyder, Jr.	86,000
9	Vice President - Human Resources	*K. S. Surgenor (Eff Sept 1988)	34,977
10	Vice President - Production Operations and		
11	Maintenance	R. F. Tomczak	105,250
12	Vice President - Transmission and Distribution	H. I. Wilson	99,500
13	Assistant Vice President	J. R. Rowe, Jr.	84,249
14	Secretary and Treasurer	*J. E. Sproull	83,890
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30			
31	* These individuals are also TECO Energy employees; salaries shown are		
32	allocations to Tampa Electric Company.		
33			
34			
35			
36			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Baldwin, Sara L. *	812 Grove Park Avenue Tampa, Fl. 33609
Bostick, Guy	Comcar Industries, Inc. P. O. Drawer 67 Auburndale, FL 33823
Clewis, Richard M., Jr. (see note)	2401 Bayshore Blvd., Apt. 808 Tampa, Fl. 33629
Culbreath, H. L. **	TECO Energy, Inc. P. O. Box 111 Tampa, Fl. 33601
Culverhouse, Hugh F. (see note)	Culverhouse & Botts Suite 908, 1408 North Westshore Blvd. Tampa, Fl. 33607
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, Fl. 33622
Flom, Edward L. *	Florida Steel Corporation P. O. Box 23328 Tampa, Fl. 33622
Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress Street, Rm. 1020 Boston, Ma. 02109
Guzzle, Timothy L. * (Elected February 22, 1988)	TECO Energy, Inc. P. O. Box 111 Tampa, Fl. 33601
Mendez, Charles E., Jr. *	The Mendez/Chunn Co. 101 E. Kennedy Blvd., Suite 3170 Tampa, Fl. 33602
Ross, Charles H., Jr.	Tripac Corporation 328 Newman Springs Road Red Bank, NJ 07701
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3250 Tampa, Fl. 33602
Welch, James O., Jr.	Nabisco Brands, Inc. P. O. Box 1931 East Hanover, N.J. 07936-1931
note: retired April 11, 1989	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SECURITY HOLDERS AND VOTING POWERS

1. 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 was 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.

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 (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; 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 in a footnote.

4. Furnish particulars (details) 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.

<p>1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books did not close during 1988</p>	<p>2. State the total number of votes cast at the latest general meeting prior to the year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 10</p> <p>By proxy: 0</p>	<p>3. Give the date and place of such meeting:</p> <p>April 12, 1988</p> <p>702 N. Franklin St.</p> <p>Tampa, Florida</p>
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Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES			
		Number of votes as of (date): DECEMBER 31, 1988			
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	-	-
5	TOTAL number of security holders	-	1	459	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO ENERGY, INC. - PARENT				
8	702 N. Franklin Street	10	10	-	-
9	Tampa, Florida 33602				
10					
11					

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

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 by 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 must also 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. Obligations incurred as a result of issuance of securities or assumptions of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State commission authorization, as appropriate, and the amount of obligation or guarantee.

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 105, 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. (Reserved.)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. The City of Saint Leo franchise was renewed for 30 years.

2. None

3. None

4. None

5. None

6. See Notes C, D, E and H to Financial Statements on pages 122B and 122E.

7. None

8. None

9. None

10. During 1988, Tampa Electric paid \$244,968 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. This amount was for purchases under competitive bid conditions.

12. See Notes to Financial Statements on pages 122A - 122F.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	2,088,223,010	2,177,495,605
3	Construction Work in Progress (107)	200	40,597,910	42,259,817
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200	2,128,820,920	2,219,755,422
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	(569,378,426)	(638,388,727)
6	Net Utility Plant (Enter Total of line 4 less 5)	200	1,559,442,494	1,581,366,695
7	(Lines 7 thru 9 not used.)	-	-	-
10	Net Utility Plant (Enter Total of line 6 and 9)	-	1,559,442,494	1,581,366,695
11	Utility Plant Adjustments (116)	-	-	-
12	Gas Stored Underground - Noncurrent (117)	-	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	366,104	391,325
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	(135,387)	(162,197)
16	Investments in Associated Companies (123)	-	-	-
17	Investments in Subsidiary Companies (123.1)	-	10,000	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	-	-
19	Other Investments (124)	-	482,674	475,999
20	Special Funds (125-128)	-	-	-
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	-	723,391	715,127
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	-	2,827,599	982,719
24	Special Deposits (132-134)	-	272,845	325,011
25	Working Fund (135)	-	92,847	66,339
26	Temporary Cash Investments (136)	-	7,831,142	4,864,124
27	Notes Receivable (141)	-	-	-
28	Customer Accounts Receivable (142)	-	58,792,199	61,071,619
29	Other Accounts Receivable (143)	-	12,758,346	12,520,395
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(908,684)	(1,018,372)
31	Notes Receivable from Associated Companies (145)	-	-	-
32	Accounts Receivable from Associated Companies (146)	-	825,636	904,281
33	Fuel Stock (151)	227	88,948,056	81,108,704
34	Fuel Stock Expense Undistributed (152)	227	39	-
35	Residuals (Elec) and Extracted Products (153)	227	(53,696)	-
36	Plant Material and Operating Supplies (154)	227	35,646,665	41,944,220
37	Merchandise (155)	227	-	-
38	Other Material and Supplies (156)	227	-	-
39	Nuclear Materials Held for Sale (157)	227	-	-
40	Stores Expenses Undistributed (163)	227	5,864	11,400
41	(Lines 41 thru 43 not used.)	-	-	-
44	Prepayments (165)	-	3,775,006	2,160,240
45	(Lines 45 thru 46 not used.)	-	-	-
47	Interest and Dividends Receivable (171)	-	772,625	929,596
48	Rents Receivable (172)	-	-	-
49	Accrued Utility Revenues (173)	-	16,544,848	21,097,582
50	Miscellaneous Current and Accrued Assets (174)	-	-	-
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)	-	228,131,337	226,947,358

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	-	6,146,960	5,843,843
54	Extraordinary Property Losses (182.1)	230	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	1,960,702	1,288,294
56	Prelim. Survey and Investigation Charges (Electric) (183)	231	674,584	466,164
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
58	Clearing Accounts (184)	-	71,928	2,123
59	Temporary Facilities (185)	-	-	-
60	Miscellaneous Deferred Debits (186)	233	78,249,566	52,933,214
61	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
62	Research, Devel. and Demonstration Expend. (188)	352-353	3,422	70,422
63	Unamortized Loss on Reacquired Debt (189)	-	-	-
64	Accumulated Deferred Income Taxes (190)	234	13,296,710	15,461,760
65	(Lines 65 thru 67 not used.)	-	-	-
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		100,403,872	76,065,820
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,888,701,094	1,885,115,000

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref Page No (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	84,956,000	72,956,000
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	19,245	19,245
7	Other Paid-in Capital (208-211)	253	393,931,736	410,538,505
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	(1,692,253)	(1,692,253)
11	Retained Earnings (215, 215.1, 216)	118-119	177,493,066	179,578,867
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Recquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		774,404,582	781,097,152
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	541,822,181	516,637,181
17	(Less) Recquired Bonds (222)	256	-	-
18	Advances from Associated Companies (223)	256	-	-
19	Other Long-Term Debt (224)	256	-	-
20	Unamortized Premium on Long-Term Debt (225)	-	431,307	378,747
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	-	-	-
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	542,253,488	517,015,928
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	5,100,358	6,601,263
27	Accumulated Provision for Pensions and Benefits (228.3)	-	494,056	346,007
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	2,700,000	21,287,378
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 to 29)	-	8,294,414	28,234,648
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	46,383,000	24,247,000
33	Accounts Payable (232)	-	33,360,415	46,289,538
34	Notes Payable to Associated Companies (233)	-	-	-
35	Accounts Payable to Associated Companies (234)	-	17,679,161	22,456,451
36	Customer Deposits (235)	-	26,967,397	30,761,361
37	Taxes Accrued (236)	262-263	470,476	2,031,292
38	Interest Accrued (237)	-	11,855,105	11,571,735
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	2,920,027	3,902,629
43	Miscellaneous Current and Accrued Liabilities (242)	-	6,642,894	6,358,168
44	Obligations Under Capital Leases - Current (243)	-	-	-
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32-44)	-	146,278,475	147,618,174

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		-	-
48	Accumulated Deferred Investment Tax Credits (255)	266-267	96,464,154	91,692,008
49	Deferred Gains from Disposition of Utility Plant (256)		-	12,420
50	Other Deferred Credits (253)	269	16,271,041	11,682,920
51	Unamortized Gain on Reacquired Debt (257)	-	-	-
52	Accumulated Deferred Income Taxes (281-283)	272-277	304,734,940	307,761,750
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		417,470,135	411,149,098
54				
55				
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57				
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60				
61				
62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		1,888,701,094	1,885,115,000

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, "Revenue and Expenses from Utility Plant Leased to Others", in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, "Other Utility Operating Income", in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such 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.
6. 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, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

Line No.	Account	(Ref.) Page No.	TOTAL *
	(a)	(b)	(c) (d)
1	UTILITY OPERATING INCOME		
2	Operating Revenues (400)	300	937,171,963 903,997,801
3	Operating Expenses		
4	Operation Expenses (401)	320-323	520,985,104 481,922,988
5	Maintenance Expenses (402)	320-323	63,157,160 57,358,676
6	Depreciation Expenses (403)	336	82,650,470 78,385,193
7	Amort. & Depl. of Utility Plant (404-405)	336	2,290,121 2,279,053
8	Amort. of Utility Plant Acq. Adj. (406)		- -
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		672,408 1,943,329
10	Amort. of Conversion Expenses (407)		- -
11	Taxes Other Than Income Taxes (408.1)	262-263	58,866,314 53,174,941
12	Income Taxes - Federal (409.1)	262-263	53,331,493 36,261,495
13	- Other (409.1)	262-263	9,657,498 4,422,491
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	21,729,383 54,897,429
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	(24,695,179) (17,829,426)
16	Investment Tax Credit Adj. - Net (411.4)	266	(4,351,029) (2,122,018)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(6,114) (4,728)
18	Losses from Disp. of Utility Plant (411.7)		- -
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		784,287,629 750,689,423
20	Net Utility Operating Income (Enter Total of line 2 less 19)		152,884,334 153,308,378
	(Carry forward to page 117, line 21)		

* Total amount relates to electric utility.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		152,884,334	153,308,378
22	OTHER INCOME AND DEDUCTIONS			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		299,097	99,470
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		(439,599)	(205,467)
27	Revenues From Nonutility Operations (417)		903,652	456,062
28	(Less) Expenses of Nonutility Operations (417.1)		(1,219,690)	(785,966)
29	Monoperating Rental Income (418)		(213,877)	(302,017)
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		930,607	1,976,311
32	Allowance for Other Funds Used During Construction (419.1)		-	-
33	Miscellaneous Monoperating Income (421)		375	(3,654,755)
34	Gain on Disposition of Property (421.1)		160,323	(284,553)
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		420,888	(2,700,715)
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340	-	-
39	Miscellaneous Income Deductions (426.1 - 426.5)	340	302,151	357,671
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		302,151	357,671
41	Taxes Applicable to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	22,242	172,851
43	Income Taxes - Federal (409.2)	262-263	(47,604)	(1,059,759)
44	Income Taxes - Other (409.2)	262-263	9,119	(168,950)
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	15,571	-
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	(82,332)	(37,111)
47	Investment Tax Credit Adj. (411.5)	266	-	-
48	(Less) Investment Tax Credits (411.4)	266	(9,750)	(1,116)
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		(92,754)	(1,094,085)
50	Net Other Income and Deductions (Total of lines 35, 40, 49)		211,491	(1,964,301)
51	INTEREST CHARGES			
52	Interest on Long-Term Debt (427)	256-257	42,835,241	43,173,566
53	Amort. of Debt Disc. and Expense (428)		303,092	305,003
54	Amortization of Loss on Recquired Debt (428.1)		-	-
55	(Less) Amort. of Premium on Debt - Credit (429)		(52,560)	(58,324)
56	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		-	-
57	Interest on Debt to Assoc. Companies (430)	340	-	-
58	Other Interest Expense (431)	340	5,219,787	5,452,711
59	(Less) Allowance for Borrowed Funds Used During Constr. - Cr. (432)		(2,812,790)	(2,472,243)
60	Net Interest Charges (Enter Total of lines 52 thru 59)		45,492,770	46,400,713
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		107,603,055	104,943,364
62	EXTRAORDINARY ITEMS			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Enter Total of line 63 less 64)		-	-
66	Income Taxes - Federal and Other (409.3)	262-263	-	-
67	Extraordinary Items After Taxes (Enter Total of line 65 less 66)		-	-
68	Net Income (Enter Total of lines 61 and 67)		107,603,055	104,943,364

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report 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). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, "Adjustment to Retained Earnings", reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
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. 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 to page 122.

Line No.	Item (a)	Contra Primary A/C Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		177,493,066
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: (Lines 4 thru 8 not used)		
9	TOTAL Credits to Retained Earnings (439)		
10	Debit: (Lines 10 thru 14 not used)		
15	TOTAL Debits to Retained Earnings (439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		107,603,055
17	Appropriations of Retained Earnings (436)		
18	(Lines 18 thru 21 not used)		
22	TOTAL Appropriations of Retained Earnings (436)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		214,272
25	Series B - \$4.16 per share		208,000
26	Series D - \$4.58 per share		458,000
27	Series E - \$8.00 per share		1,199,680
28	Series F - \$7.44 per share		1,488,000
28a	Series G - \$9.75 per share		2,047,500
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28a)		5,615,452
30	Dividends Declared - Common Stock (Account 438)		
31	Cash Dividend		99,901,802
32	(Lines 32 thru 35 not used)		
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		99,901,802
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		179,578,867

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (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)	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydro-electric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings - (Account 215, 215.1)	
48	TOTAL Retained Earnings - (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	179,578,867
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of Year	

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.
4. Investing Activities

Include in Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68 on page 117)	107,603,055
3	Non Cash Charges (Credits) to Income:	
4	Depreciation and Depletion	82,650,470
5	Amortization of (Specify) Utility Plant	2,290,121
6	Deferred Income Taxes (Net)	(3,032,557)
7	Investment Tax Credit Adjustment (net)	(4,360,779)
8	Net (Increase) Decrease in Receivables	(6,771,797)
9	Net (Increase) Decrease in Inventory	1,482,603
10	Net Increase (Decrease) in Payables and Accrued Expenses	18,256,240
11	Net Increase (Decrease) in Accrued Taxes	1,560,816
12	Net Increase (Decrease) in Deferred Fuel Expense	9,705,641
13	(Less) Allowance for Other Funds Used During Construction	(2,812,790)
14	Provision for Revenue Refund	23,410,000
15	Refund to Customers	(4,822,623)
16	Coal Contract Buyout and Amortization	9,187,500
17	Other (Net):	15,366,772
18	(lines 18 thru 20 not used)	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	249,712,672
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross additions to Utility Plant (less nuclear fuel)	(109,132,382)
27	Gross additions to Nuclear Fuel	
28	Gross additions to Common Utility Plant	
29	Gross additions to Nonutility Plant	
30	Allowance for Other Funds Used During Construction	2,812,790
31	Other:	
34	(lines 32 thru 34 not used)	
35	Cash Outflows for Plant (Total of lines 26 thru 34)	(106,319,592)

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

STATEMENT OF CASH FLOWS (Continued)

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term debt.
- (c) Include commercial paper.
- (e) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instructions for Explanation of Codes)	Amounts (b)
	(a)	
36	Proceeds from Sales of Investment Securities (a)	2,177,461
37	Loans Made or Purchased	
38	Collections on Loans	
39	Other:	
40	(lines 39 thru 55 not used)	
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 35 thru 55)	(104,142,151)
58		
59	Cash Flows from Financing Activities	
60	Proceeds from Issuance of:	
61	Long-term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Contributions and Advances from Assoc. and Subsidiary Companies	16,606,769
65	Net Increase in Short-Term Debt (c)	
66	Other:	
67		
68	(lines 67 and 68 not used)	
69	Cash Provided by Outside Sources (Total of lines 61 thru 69)	16,606,769
70		
71	Payment for Retirement of:	
72	Long-term Debt (b)	(25,185,000)
73	Preferred Stock	(12,000,000)
74	Common Stock	
75	Other:	
76		
77	Net Decrease in Short-Term Debt (c)	(22,136,000)
78		
79	Dividends on Preferred Stock	(5,615,452)
80	Dividends on Common Stock	(99,901,802)
81	Net Cash Provided by (Used in) Financing Activities	
82	(Total of lines 69 thru 80)	(148,231,485)
83		
84	Net Increase (Decrease) in Cash and Cash Equivalents	
85	(Total of lines 22, 57 and 82)	(2,660,944)
86	(lines 86 not used)	
87	Cash and Cash Equivalents at Beginning of Year	5,711,588
88		
89	Cash and Cash Equivalents at End of Year	3,050,644

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
 2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a 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, providing the rate treatment given these items. See General Instruction 17 of the Uniform System 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 financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.
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See Pages 122A - 122F.

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

Basis of Accounting—Tampa Electric Company (the company) maintains its accounts in accordance with recognized policies prescribed or permitted by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission. These policies conform with generally accepted accounting principles in all material respects.

Revenues and Fuel Costs—Revenues include amounts resulting from a fuel adjustment clause and a conservation adjustment clause which provide for monthly billing charges to reflect increases or decreases in fuel and conservation costs. These adjustment factors are based on costs projected by the company for a six-month period. Any over-recovery or under-recovery of costs plus an interest factor are refunded or billed to customers during the subsequent six-month period. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

Certain other costs incurred by the company are allowed to be recovered from customers through the regulatory rate process. These costs are recognized as revenues as the associated revenues are billed.

The company accrues base revenues for services rendered but unbilled to provide a closer matching of revenues and expenses.

During 1987 and 1988, the company agreed to refund any revenues which would cause the regulatory return on common equity to exceed 13.6%. Estimated refunds are accrued during the year.

Depreciation—The company provides for depreciation on the straight-line method at annual rates that amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.2% for 1988 and 4.1% for 1987 and 1986.

The original cost of utility plant retired or otherwise disposed of and the cost of removal less salvage are charged to accumulated depreciation.

Deferred Income Taxes—The company provides deferred income taxes only on those timing differences recognized for ratemaking purposes by the FPSC. These primarily pertain to depreciation, construction-related items, deferred fuel costs and cost of removal.

In December 1987, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 96 (FAS 96) which changed the requirements for accounting for income taxes, effective for fiscal years beginning after Dec. 15, 1989. Although FAS 96 retains the concept of comprehensive interperiod income tax allocation, it adopts the liability method in the measurement of deferred income taxes, rather than the deferred method. Because the company is a regulated enterprise, the primary effect of adoption of FAS 96 will be the recording of offsetting asset and liability amounts which are not expected to have a material effect on the balance sheet.

Allowance for Borrowed Funds Used During Construction and Allowance for Other Funds Used During Construction (AFUDC)—AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction.

The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rates were: 8.53% for 1988, 9.04% for July 1, 1987 through Dec. 31, 1987 and 9.62% for Jan. 1, 1987 through June 30, 1987 and for 1986. The base on which AFUDC is calculated is reduced in accordance with FPSC rate orders to exclude construction work in progress which has been included in the rate base. The amount included in the rate base for 1988, 1987 and 1986 was \$2.6 million.

Investment Tax Credit—Investment tax credits have been recorded as deferred credits and are being amortized to income tax expense over the service lives of the related property.

Investments—Cash equivalents are all highly liquid debt instruments purchased with a maturity of three months or less.

Short-term investments are stated at the lower of aggregate cost or market.

Cash Flows—The 1987 and 1986 Statements of Changes in Financial Position have been restated into Statements of Cash Flows in order to fulfill the reporting requirements of Financial Accounting Standard No. 95, adopted by the Financial Accounting Standards Board in 1987 and effective for fiscal years ending after July 15, 1988.

B. Gannon Project Trust

On April 7, 1983, the company sold at book value certain utility plant assets used in the conversion of its Gannon Station Units 1-4 from oil to coal (the project) to the Gannon Project Trust for \$46.2 million. The trust was established to own, finance and complete the project.

The trust arranged a credit facility for up to \$130 million to enable it to finance the project; the company did not guarantee the borrowings by the trust under the credit facility. As of Dec. 31, 1988, the credit facility had been reduced to \$87 million supporting \$84.2 million of debt outstanding. The credit facility is supported by an oil backout cost recovery tariff approved by the FPSC. The tariff provides for an accelerated recovery of the capital investment in the project based on the savings derived from the cost differential between coal and oil. The company has assigned its right to the revenues from the tariff to the trust; thus, the tariff revenues are not included as company revenues.

The company acts as an independent contractor to the trust for the operation of the project.

If an event of default should occur under the credit facility, including the termination of the tariff, the trust has the right to exchange the project assets for an undivided interest in the units and/or could require the company to lease the project assets or the trust's undivided interest in the units under terms which qualify as an operating lease.

C. Common Stock

	Common Stock Shares	Amount (thousands of dollars)	Issue Expense (dollars)
Balance Dec. 31, 1985	10	\$459,779	\$1,692
Contributed capital		25,045	—
Balance Dec. 31, 1986	10	484,824	1,692
Contributed capital		28,824	—
Balance Dec. 31, 1987	10	513,648	1,692
Contributed capital		16,606	—
Balance Dec. 31, 1988	10	\$530,254	\$1,692

D. Preferred Stock—Redemption Required

The Series G Preferred Stock is redeemable at the option of the company at a redemption price per share of \$102.44 and \$101.22 if redeemed prior to Feb. 15, 1990 and 1991, respectively, and \$100.00 thereafter. The sinking fund provision requires that 60,000 shares be redeemed at par value (plus accrued dividends) on Feb. 15 of each year, commencing in 1988. At the option of the company up to an additional 60,000 shares may be redeemed at par value on any sinking fund date. In February 1988 and 1989, the company met its sinking fund obligation and exercised its option to redeem an additional 60,000 shares.

E. Retained Earnings

Certain of the company's first mortgage bond issues contain provisions that limit the dividend payment on the company's common stock. At Dec. 31, 1988, \$179.8 million of the company's retained earnings was available for dividends on its common stock.

F. Retirement Plan

Tampa Electric is a participant in the comprehensive retirement plan of TECO Energy, which has a non-contributory defined benefit retirement plan covering substantially all employees. Benefits are based on employees' years of service and average final salary.

TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. Tampa Electric's share of pension expense for 1988, 1987 and 1986 was \$1.6 million, \$2.3 million and \$2.5 million, respectively. About 55% of plan assets were invested in common stocks and 45% in fixed income investments at Dec. 31, 1988.

Components of net pension expense, reconciliation of the funded status and the accrued pension prepayment are presented below for TECO Energy consolidated.

Components of net pension expense: (thousands of dollars)	1988	1987	1986
Service cost (benefits earned during the period)	\$ 6,561	\$ 6,809	\$ 6,397
Interest cost on projected benefit obligations	8,683	7,648	6,999
Less: Return on plan assets			
Actual	15,908	4,413	19,398
Less net amortization of unrecognized asset and deferred return	3,223	(7,262)	8,993
Net return on assets	12,685	11,675	10,405
Net pension expense	\$ 2,559	\$ 2,782	\$ 2,991
The reconciliation of the funded status of the retirement plan and the accrued pension prepayment recorded by TECO Energy is as follows: (thousands of dollars)			
	Dec. 31, 1988	Dec. 31, 1987	
Fair value of plan assets	\$148,299	\$137,871	
Projected benefit obligation	(112,391)	(106,154)	
Excess of plan assets over projected benefit obligation	35,908	31,717	
Less unrecognized net gain from past experience different from that assumed	18,723	10,923	
Less unrecognized net asset (being amortized over 19.5 years)	16,459	17,457	
Accrued pension prepayment(1)	\$ 726	\$ 3,337	
Accumulated benefit obligation (including vested benefits of \$78,156 for 1988 and \$79,679 for 1987)	\$ 86,840	\$ 84,765	
Assumptions used in determining actuarial valuations:			
Discount rate to determine projected benefit obligation	8.5%	8.0%	
Rates of increase in compensation levels	4.4-7.3%	4.4-7.3%	
Plan asset growth rate through time	8.5%	8.5%	

(1) Includes Tampa Electric's accrued pension prepayment recorded at Dec. 31, 1988 and 1987 of \$1,031 and \$2,639, respectively.

In addition to providing pension benefits, Tampa Electric provides certain health care and life insurance benefits for retired employees. Substantially all of Tampa Electric's employees become eligible for those benefits when they reach normal retirement age. The following table breaks down those costs between eligible retirees and employees:

Participants	1988	1987	1986
Active employees	3,204	3,276	3,467
Eligible retirees	546	520	450
Cost of benefits provided (thousands of dollars)			
Active employees	\$7,451	\$8,058	\$5,918
Eligible retirees	1,270	1,031	700
Total cost of benefits provided	\$8,721	\$9,089	\$6,618

G. Income Tax Expense (thousands of dollars)

The company is included in the filing of a consolidated Federal income tax return with its parent and affiliates. The company's income tax expense is based upon a separate return computation. Income tax expense consists of the following components:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
1988			
Currently payable	\$53,284	\$9,667	\$62,951
Deferred	(2,951)	(82)	(3,033)
Investment tax credit	818	—	818
Amortization of investment tax credit	(5,179)	—	(5,179)
Total income tax expense	<u>\$45,972</u>	<u>\$9,585</u>	<u>\$55,557</u>
Included in other income, net			115
Included in operating expenses			<u>\$55,672</u>
1987			
Currently payable	\$35,202	\$4,254	\$39,456
Deferred	31,345	5,686	37,031
Investment tax credit	2,514	—	2,514
Amortization of investment tax credit	(4,638)	—	(4,638)
Total income tax expense	<u>\$64,423</u>	<u>\$9,940</u>	<u>74,363</u>
Included in other income, net			1,267
Included in operating expenses			<u>\$75,630</u>
1986			
Currently payable	\$64,748	\$8,155	\$72,903
Deferred	10,999	1,634	12,633
Investment tax credit(1)	(118)	—	(118)
Amortization of investment tax credit	(4,438)	—	(4,438)
Total income tax expense	<u>\$71,191</u>	<u>\$9,789</u>	<u>80,980</u>
Included in other income, net			(70)
Included in operating expenses			<u>\$80,910</u>

The total income tax provisions differ from amounts computed by applying the federal statutory tax rate to income before taxes for the following reasons:

	<u>1988</u>	<u>1987</u>	<u>1986</u>
Net income	\$107,603	\$104,943	\$ 94,780
Total income tax provision	<u>55,557</u>	<u>74,363</u>	<u>80,980</u>
Income before income taxes	<u>\$163,160</u>	<u>\$179,306</u>	<u>\$175,760</u>
Income taxes on above at federal statutory rate(2)	<u>\$ 55,474</u>	<u>\$ 71,723</u>	<u>\$ 80,850</u>
Increase (Decrease) due to			
State income tax net of federal income tax	6,326	5,964	5,287
Amortization of investment tax credit	(5,178)	(4,638)	(4,438)
Other	(1,055)	1,314	(719)
Total income tax provision	<u>\$ 55,557</u>	<u>\$ 74,363</u>	<u>\$ 80,980</u>
Provision for income taxes as a percent of income before income taxes ..	<u>34.1%</u>	<u>41.5%</u>	<u>46.1%</u>

(1) Reflects the repeal of investment tax credit resulting from the Tax Reform Act of 1986 and adjustments of prior years' originating investment tax credit.

(2) Federal statutory rate was 34% for 1988, 40% for 1987 and 46% for 1986.

G. Income Tax Expense (thousands of dollars) continued

Deferred tax expense results from timing differences in the recognition of certain expenses or revenues for tax and financial reporting purposes. The sources of these differences and the tax effect of each were as follows:

	1988	1987	1986
Tax depreciation in excess of book depreciation	\$12,452	\$13,163	\$17,057
Deferred fuel	(6,731)	6,804	(6,513)
Coal contract buyout	(4,078)	21,217	—
Construction-related items expensed for tax purposes	—	—	5,032
Other	(4,676)	(4,153)	(2,943)
	<u>\$ (3,033)</u>	<u>\$37,031</u>	<u>\$12,633</u>

H. Short-Term Debt

Notes payable at Dec. 31, 1988 consisted of loans from bank trust departments of \$1.2 million and commercial paper of \$23.0 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Although actual cash balances fluctuate, the compensating balance requirements at Dec. 31, 1988 were approximately \$5.4 million. Unused lines of credit at Dec. 31, 1988 were \$100.3 million. Certain lines of credit require commitment fees ranging from .125% to .375% on the unused balances.

I. Related Party Transactions (thousands of dollars)

Certain expenses are incurred as a result of transactions with affiliates. These expenses are as follows:

	1988	1987	1986
Fuel related costs	\$178,147	\$179,085	\$135,559
Administrative and general—Net	\$ 23,316	\$ 9,970	\$ 7,204
Other	\$ 6,060	\$ 374	\$ 374

Amounts due from or to affiliates of the company at year-end are as follows:

	1988	1987
Accounts receivable	\$ 904	\$ 1,021
Accounts payable	\$22,456	\$17,749

Accounts receivable and accounts payable were incurred in the ordinary course of business and do not bear interest.

J. Commitments and Contingencies

The company has made certain commitments in connection with its continuing construction program. Total construction expenditures during 1989 are estimated to be \$108.2 million, and approximately \$469.5 million for the years 1990 through 1993.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

NOTES TO FINANCIAL STATEMENTS (continued)

Statement of Cash Flows

Per instruction 1 on page 120, the following is a reconciliation of "Cash and Cash Equivalents at the End of Year" to related amounts on the Balance Sheet:

Description	Page Reference	Amounts
Cash	p. 110, ln. 23	982,719
Working Funds	p. 110, ln. 25	66,339
Cash Equivalents	see note	2,001,586
Total Cash and Cash Equivalents	p. 121, ln. 88	3,050,644
NOTE		
Total Temporary Cash Investments	p. 110, ln. 26	4,864,124
Less: Short-term Investments (incl. in Temp. Cash Invest.)		(2,862,538)
Cash Equivalents (incl. in Temp. Cash Invest.)		2,001,586

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,072,455,245	2,072,455,245
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	73,172,927	73,172,927
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,145,628,172	2,145,628,172
9	Leased to Others		
10	Held for Future Use	31,867,433	31,867,433
11	Construction Work in Progress	42,259,817	42,259,817
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter Total of lines 8 thru 12)	2,219,755,422	2,219,755,422
14	Accum. Prov. for Depr., Amort., & Depl.	638,388,727	638,388,727
15	Net Utility Plant (enter total of line 13 less 14)	1,581,366,695	1,581,366,695
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	629,944,927	629,944,927
19	Amort. & Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	8,443,800	8,443,800
22	TOTAL In Service (enter total of lines 18 thru 21)	638,388,727	638,388,727
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (enter total of lines 24 and 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (enter total of lines 28 and 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (enter total of lines 22, 26, 30, 31, and 32)	638,388,727	638,388,727

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in Column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement 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.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. 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.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. 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.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	12,016,330	1,717,356
5	TOTAL Intangible Plant (enter total of lines 2, 3, and 4)	12,016,330	1,717,356
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,063,674	-
9	(311) Structures and Improvements	185,749,180	1,329,068
10	(312) Boiler Plant Equipment	635,936,103	6,528,908
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units	240,497,986	1,289,737
13	(315) Accessory Electric Equipment	116,563,659	1,002,258
14	(316) Misc. Power Plant Equipment	23,647,851	705,810
15	TOTAL Steam Production Plant (enter total of lines 8 thru 14)	1,208,458,453	10,855,781
16	B. 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 (enter total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (enter total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	-
35	(341) Structures and Improvements	1,558,766	-
36	(342) Fuel Holders, Products and Accessories	1,151,019	-
37	(343) Prime Movers		
38	(344) Generators	16,032,145	51,687
39	(345) Accessory Electric Equipment	2,096,912	2,497

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				(301) 2
				(302) 3
551,396	29,017	-	13,211,307	(303) 4
551,396	29,017	-	13,211,307	5
				6
				7
-	-	-	6,063,674	(310) 8
398,938	3,760,913	-	190,440,223	(311) 9
2,843,144	7,201,115	-	646,822,982	(312) 10
				(313) 11
502,712	(7,952,164)	-	233,332,847	(314) 12
1,802	(3,781,223)	-	113,782,892	(315) 13
105,263	432,640	-	24,681,038	(316) 14
3,851,859	(338,719)	-	1,215,123,656	15
				16
				(320) 17
				(321) 18
				(322) 19
				(323) 20
				(324) 21
				(325) 22
				23
				24
				(330) 25
				(331) 26
				(332) 27
				(333) 28
				(334) 29
				(335) 30
				(336) 31
				32
				33
-	-	-	834,366	(340) 34
-	-	-	1,558,766	(341) 35
-	-	-	1,151,019	(342) 36
				(343) 37
33,759	-	-	16,050,073	(344) 38
824	-	-	2,098,585	(345) 39

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	19,282	-
41	TOTAL Other Production Plant (enter total of lines 34 thru 40)	21,692,490	54,184
42	TOTAL Production Plant (enter total of lines 15, 23, 32, and 41)	1,230,150,943	10,909,965
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	8,742,568	139,437
45	(352) Structures and Improvements	804,891	16,520
46	(353) Station Equipment	66,940,457	2,550,217
47	(354) Towers and Fixtures	4,299,643	-
48	(355) Poles and Fixtures	32,374,419	3,873,071
49	(356) Overhead Conductors and Devices	37,322,244	2,403,783
50	(357) Underground Conduit	699,215	-
51	(358) Underground Conductors and Devices	916,664	-
52	(359) Roads and Trails	1,477,201	10,392
53	TOTAL Transmission Plant (enter total of lines 44 thru 52)	153,577,302	8,993,520
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,461,325	38,167
56	(361) Structures and Improvements	467,781	36,871
57	(362) Station Equipment	66,862,337	4,127,104
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	63,290,752	5,835,082
60	(365) Overhead Conductors and Devices	97,746,208	6,022,451
61	(366) Underground Conduit	34,598,327	4,053,489
62	(367) Underground Conductors and Devices	47,260,603	5,037,044
63	(368) Line Transformers	113,538,104	15,300,468
64	(369) Services	48,883,297	4,501,952
65	(370) Meters	29,760,507	2,105,576
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	30,104,322	5,834,577
69	TOTAL Distribution Plant (enter total of lines 55 thru 68)	535,973,563	52,892,781
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	2,181,446	559,441
72	(390) Structures and Improvements	21,414,201	19,102,603
73	(391) Office Furniture and Equipment	28,959,808	6,383,938
74	(392) Transportation Equipment	25,396,114	2,892,438
75	(393) Stores Equipment	1,021,863	74,072
76	(394) Tools, Shop and Garage Equipment	4,408,890	383,612
77	(395) Laboratory Equipment	2,723,150	388,935
78	(396) Power Operated Equipment		
79	(397) Communication Equipment	40,074,074	3,772,913
80	(398) Miscellaneous Equipment	421,310	38,208
81	SUBTOTAL (enter total of lines 71 thru 80)	126,600,856	33,596,160
82	(399) Other Tangible Property		
83	TOTAL General Plant (enter total of lines 81 and 82)	126,600,856	33,596,160
84	TOTAL (Accounts 101 and 106)	2,058,318,994	108,109,782
85	(102) Electric Plant Purchased (see instr. 8)		
86	(Less) (102) Electric Plant Sold (see instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	2,058,318,994	108,109,782

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No
-	-	-	19,282	40
34,583	-	-	21,712,091	41
3,886,442	(338,719)	-	1,236,835,747	42
10,420	2,234	-	8,873,819	43
-	-	-	821,511	44
1,871,901	(215,243)	-	67,403,530	45
-	-	-	4,299,643	46
843,618	(4,030)	-	35,399,842	47
538,103	(2,234)	-	39,185,690	48
-	(4,057)	-	695,158	49
-	-	-	916,664	50
-	-	-	1,487,593	51
3,264,042	(223,330)	-	159,083,450	52
161,102	-	-	3,338,390	53
-	-	-	504,652	54
1,962,772	310,568	-	69,337,237	55
704,087	1,506,455	-	69,928,202	56
577,160	(4,124,503)	-	99,066,996	57
8,659	(30)	-	38,643,127	58
318,875	30	-	51,978,802	59
2,482,854	2,529,473	-	128,885,191	60
247,162	20,165	-	53,158,252	61
292,074	1,318	-	31,575,327	62
-	-	-	-	63
-	-	-	-	64
1,385,882	77,888	-	34,630,905	65
8,140,627	321,364	-	581,047,081	66
-	-	-	-	67
54,429	-	-	2,686,458	68
324,878	3,076	-	40,195,002	69
638,288	(42,538)	-	34,662,920	70
2,075,361	11,237	-	26,264,428	71
32,024	1,815	-	1,065,726	72
3,627	2,207	-	4,791,082	73
-	(545)	-	3,111,540	74
-	-	-	-	75
1,865,407	236,416	-	42,217,996	76
4,083	-	-	455,435	77
4,958,097	211,668	-	155,450,587	78
4,958,097	211,668	-	155,450,587	79
20,800,604	-	-	2,145,628,172	80
-	-	-	-	81
-	-	-	-	82
-	-	-	-	83
-	-	-	-	84
-	-	-	-	85
-	-	-	-	86
-	-	-	-	87
20,800,604	-	-	2,145,628,172	88

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), 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 at End of Year (d)
1	Land and Land Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Post 1992	4,497,555
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Post 1992	1,111,232
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	Post 1992	17,115,175
13				
14	Phosphate Area Transmission			
15	Right-of-Way - North of			
16	Hillsborough/Manatee County Line,			
17	W. of Highway 301, E. of US Hwy. 41	1973	Post 1992	968,769
18				
19	Dale Mabry Transmission Substation			
20	Site - So. Side of Van Dyke Rd. on			
21	West Side of Dale Mabry Highway	1973	Post 1992	368,967
22				
23	Transmission Substation Sites -			
24	Located throughout Company's			
25	Service Area	Various	Various	610,392
26				
27	Cass St. Distribution Substation -			
28	1228 E. Cass St., Tampa	1985	Post 1992	1,136,706
29				
30	Harbour Island Dist. Substation, Tpa	1984	1992	250,794
31				
32	Washington St. Dist. Substation -			
33	Bordered by Pierce, Jackson &			
34	Jefferson Streets, Tampa	1985	1991	1,813,987
35				
36	Distribution Substation Sites -			
37	Located throughout Company's			
38	Service Area	Various	Various	1,271,391
39	(Lines 40 thru 44 not used)			
45	TOTAL			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), 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 at End of Year (d)
1				
2	Power Plant Site I - South of			
3	S.R. 60, West of Pleasant Grove			
4	Road, North of Durant Road in			
5	Hillsborough County	1973	Post 1992	493,702
6				
7	Big Bend Buffer Land	1986	Post 1992	608,357
8				
9	Palm River Operations Center -	1987	Post 1992	1,216,021
10	Palm River Road and 82nd Street			
11				
12	Gannon Land Tract 2 Parcel B	1987	Post 1992	36,429
13				
14	Skyway Transmission Substation			
15	Site - Corner of George Rd and			
16	Gun Club Rd - Tampa	1987	Post 1992	367,956
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	(Lines 40 thru 44 not used)			
45	TOTAL			31,867,433

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

CONSTRUCTION WORK IN PROGRESS - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	B56 G03 EH3 FEEDWATER HEATER REPL	121,841
2	B71 B81 TURBINE ROOF REPL	171,316
3	B95 ACCTS RECEIVABLE PROJECT	156,572
4	B96 800 MHZ RADIO EXPANSION	214,160
5	C15 CONVERT COMPUTER ROOM TO OFC AREA	251,591
6	D76 GNS WATERWALL PLATEN SURFACE ADD'N	309,752
7	F82 ENERGY MANAGEMENT SYSTEM	24,559,869
8	G69 CONVENTION CENTER	123,214
9	G90 G01 GENERATOR REWIND	313,646
10	H30 GNC BUCKET UNLOADER REPL	3,320,084
11	H42 HYDE PARK/HOOKERS PT 69KV LOOP	190,150
12	H60 ELEVENTH AVENUE SUBSTATION	1,725,988
13	H76 LAKE WINTERSET SUBSTATION	772,223
14	H89 GUNN HWY ROAD WIDENING	167,874
15	H94 DOWNTOWN DUCTLINE ADDITION	142,791
16	J08 TROUBLE ANALYSIS PHASE II	213,478
17	J87 ST RD 60 WIDENING	649,760
18	K17 WATERS AVE ROAD WIDENING	104,660
19	K23 NETWORK PCB TXF CHANGEOUT	1,739,789
20	K47 GEORGE RD 2ND TRXF & 3 CIRCUITS	1,014,515
21	K87 FIBER OPTICS NETWORK	526,477
22	L21 BEARSS AVE ROAD WIDENING	106,815
23	L27 GANNON WASTEWATER UPGRADE	509,923
24	L29 G01 S&S CONTROL ROOM UPGRADE	440,171
25	L30 GNS BOILER CTRL REPL	399,708
26	L31 G06 BOILER CTRL REPL	116,927
27	L42 JACKSON RD SUBSTATION	2,351,849
28	L82 LAKE REGION RECONDUCTOR	367,605
29	MINOR PROJECTS	1,177,969
30		
31		
32		
33		
34		
35		
36	(Lines 37 thru 42 not used)	
43	TOTAL	42,259,817

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

CONSTRUCTION OVERHEADS - ELECTRIC

1. 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.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page 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.

Line: No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	2,812,790
2	Pension Cost	527,288
3	Taxes	1,680,927
4	Administrative and General	4,474,221
5		
6		
7		
8		
9		
10		
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33		
34		
35		
36	(Lines 37 thru 45 not used)	
46	TOTAL	9,495,226

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 Instructions 3 (17) of the U.S. of A. 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.

AFUDC is charged directly to all eligible construction work in progress by the following method:

The current month AFUDC basis less the amount included in the rate base (1/1/88 through 12/31/88 - \$2,555,000) is multiplied by 1/12 of the yearly AFUDC rate. This amount is divided by the basis to determine the effective monthly rate. This rate is then applied to each project eligible for AFUDC. The annual percentage rate used during 1988 was 8.53%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Pension cost and payroll taxes are charged to construction based on the capitalization ratio of payroll cost. The amount of these overheads is spread to construction work orders on the basis of the payroll cost that is capitalized. Pension cost in the amount of \$ 527,288 and payroll taxes in the amount of \$1,680,927 were applied to construction work orders during 1988.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workers' compensation insurance cost, general liability insurance cost, claims and damages section wages and salaries, and the cost of providing safety accident prevention and similar educational activities. The amount of A & G to be capitalized is determined by a study. The costs capitalized are allocated to construction projects on the basis of payroll charged directly to each project. A & G costs in the amount of \$4,474,221 were applied to construction work orders during 1988.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title	Amount	Capitalization Ratio (Percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
(1)	Average Short-Term Debt	\$ 31,700,410		
(2)	Short-Term Interest			7.44
(3)	Long-Term Debt	\$ 536,106,528	40.91	8.13
(4)	Preferred Stock	\$ 84,956,000	6.48	7.64
(5)	Common Equity	\$ 689,448,582	52.61	14.50
(6)	Total Capitalization		100.00	
(7)	Average Construction Work in Progress Balance	\$ 31,304,045		

2. Gross Rate for Borrowed Funds $s (S/W) + d (D/D+P+C) (1-S/W) =$ 7.44%

3. Rate for Other Funds $[1 - S/W] [p (P/D+P+C) + c (C/D+P+C)] =$ 0.00%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 8.53 %
b. Rate for Other Funds - 0.00 %

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require 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, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant In Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	562,673,352	562,673,352		
2	Depreciation Provisions for Year, Charged to:				
3	(403) Depreciation Expense	82,650,470	82,650,470		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses - Clearing	1,882,368	1,882,368		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	84,532,838	84,532,838		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(20,249,209)	(20,249,209)		
12	Cost of Removal	(4,074,167)	(4,074,167)		
13	Salvage (Credit)	6,702,113	6,702,113		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(17,621,263)	(17,621,263)		
15	Other Debit or Cr. Items (Describe) *	360,000	360,000		
16					
17	Balance End of Year (enter Total of lines 1, 9, 14, 15 and 16)	629,944,927	629,944,927		

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	384,411,808	384,411,808		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	12,537,501	12,537,501		
23	Transmission	40,638,029	40,638,029		
24	Distribution	149,848,736	149,848,736		
25	General	42,508,853	42,508,853		
26	TOTAL (Enter Total of lines 18 thru 25)	629,944,927	629,944,927		

* FPSC mandated adjustment to reflect effects of interest synchronization

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases or transfers on 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.
5. Minor items (5% of the Balance at the End of the Year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall Located			
2	at TECO Plaza, Downtown Tampa, Street Address:			
3	702 W. Franklin Street	261,174	3,351	264,525
4	Remodel Svc Area at Terrace on the Mall Located			
5	at TECO Plaza, Downtown Tampa, Street Address:	10,437	9,977	20,414
6	702 W. Franklin Street			
7	Artwork at TECO Plaza, Downtown Tampa, Street			
8	Address: 702 W. Franklin Street	88,525	11,893	100,418
9				
10				
11				
12				
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26				
27				
28				
29				
30				
31				
32				
33	(Lines 34 thru 43 not used)			
44	Minor Item Previously Devoted to Public Service	5,968	0	5,968
45	Minor Items-Other Nonutility Property			
46	TOTAL	366,104	25,221	391,325

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below.
Sub-total by company and give a total in columns (e), (f), (g) and (h).
(a) Investment in Securities - List and describe each security owned.
For bonds also give principal amount, date of issue, maturity, and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2				
3	TERMCO, Inc. - Broker for Tampa	Nov. 11, 1987		10,000
4	Electric Company's purchases and sales			
5	real property.			
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	(Lines 33 through 41 not used)			
42	TOTAL			10,000

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. 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 thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues For Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
		0	10,000	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
		0	10,000	42

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1980

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.,) affected - debited or credited. Show separately debit or credit to stores expense-clearing, 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 (Account 151)	88,948,056	81,108,704	Production
2	Fuel Stock Expenses Undistributed (Account 152)	39	0	Production
3	Residuals and Extracted Products (Account 153)	(53,696)	0	Production
4	Plant Materials and Operating Supplies (Account 154) *			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	35,646,665	41,944,220	Various
12	Merchandise (Account 155)	-	-	
13	Other Materials and Supplies (Account 156)	-	-	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-	-	
15	Stores Expense Undistributed (Account 163)	5,864	11,400	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	124,546,928	123,064,324	

* Plant materials and operating supplies (Account 154) are not segregated by construction, operations and maintenance functions. Most stock items considered by the company as retirement units are issued to construction projects only. Stock items, other than retirement units, are issued as required for construction, operations and maintenance purposes.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss (include in the description, the date of loss, date of commission authorization to use Account 182.1, and period of amortization (mo, yr to mo, yr) (a))	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	(Lines 13 thru 19 not used)					
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr) (a))	Total Amount of Charges (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	The Cost of Plant disallowed in plant					
22	in service by FPSC in Order #15451,					
23	Docket #850050 EI, issued 12/13/85.					
24	The amortization period is 12/85					
25	through 11/90. FERC authorization was					
26	approved by a letter dated 2/28/86.	3,361,552	-	407	672,408	1,288,294
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	(Lines 38 thru 48 not used)					
49	TOTAL	3,361,552	-		672,408	1,288,294

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Insurance Reserve	2,408,243	2,970,220
3	Lease Payments	3,261,044	3,295,935
4	Plant Site Write-Off	2,581,156	395,836
5	Rate Refund	2,829,786	2,100,074
6A	Capitalized Interest	0	1,456,034
6B	Contributions In Aid	0	3,041,286
7	Other	661,352	580,485
8	TOTAL Electric (Enter Total of lines 2 thru 7)	11,741,581	13,839,870
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) - Lease Payments	1,555,129	1,621,890
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	13,296,710	15,461,760

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	ACCOUNT 201			
2	Common Stock	25,000,000	No Par	
3	ACCOUNT 204			
4	Preferred Stock	1,500,000	100	
5	4.32% Cumulative Series A			103.75
6	4.16% Cumulative Series B			102.875
7	4.58% Cumulative Series D			101.00
8	8.00% Cumulative Series E			104.00
9	7.44% Cumulative Series F			103.00
10				
11				
12				
13				
14	9.75% Cumulative Series G - Redemption Required (NOTE)			102.44
15				
16				
17	Preferred Stock	2,500,000	No Par	
18				
19	Preference Stock	2,500,000	No Par	
20				
21				
22				
23				
24				
25				
26				
27				
28	NOTE: 120,000 shares redeemed in February 1989.			
29				
30	(Lines 31 thru 41 not used.)			
42				

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) 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 identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217) Shares (g)	Cost (h)	IN SINKING AND OTHER FUNDS Shares (i)	Amount (j)	
10	119,696,788					1
						2
						3
						4
49,600	4,960,000					5
50,000	5,000,000					6
100,000	10,000,000					7
149,960	14,996,000					8
200,000	20,000,000					9
						10
549,560	54,956,000					11
						12
						13
180,000	18,000,000					14
						15
None						16
						17
None						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						42

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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 Account 202, "Common Stock Subscribed", and Account 205, "Preferred Stock Subscribed", show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote 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 the end of the year.
4. For Premium on Account 207, "Capital Stock", designate with an asterisk 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			
2	ACCOUNT 207		
3	Premium on Sale of Preferred Stock, Series A		12,995
4	Premium on Sale of Preferred Stock, Series B		6,250
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
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24			
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27			
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29			
30			
31			
32			
33			
34			
35	(Lines 36 thru 45 not used.)		
46	TOTAL		19,245

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

OTHER PAID IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes in any account during the year and give the accounting entries effecting such change.

(a) "Donations Received from Stockholders" (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.

(b) "Reduction in Par or Stated Value of Capital Stock" (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) "Gain on Resale or Cancellation of Recquired Capital Stock" (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) "Miscellaneous Paid-In Capital" (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line: No.	Item (a)	Amount (b)
1		
2	ACCOUNT 208	
3	None	
4		
5	ACCOUNT 209	
6	None	
7		
8	ACCOUNT 210	
9	Gain on Cancelled Stock:	
10	No Activity During Year - Balance 12/31/88	28,258
11		
12	ACCOUNT 211	
13	Miscellaneous Paid In Capital:	
14	Balance 1/1/88	393,903,498
15	Equity Contribution from Parent	16,606,769
16		
17	Balance 12/31/88	410,510,267
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	(Lines 30 thru 39 not used.)	
40	TOTAL	410,538,505

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	ACCOUNT 213	
3	None	
4		
5		
6		
7		
8		
9		
10	(Lines 11 thru 20 not used.)	
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.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	Common Stock - No Par	700,921
3	Preferred Stock - 4.58% Series D	75,499
4	Preferred Stock - 8.00% Series E	285,702
5	Preferred Stock - 7.44% Series F	276,516
6	Preferred Stock - 9.75% Series G	353,615
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	(Lines 18 thru 21 not used.)	
22	TOTAL	1,692,253

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
LONG TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, "Bonds", 222, "Reacquired Bonds", 223, "Advances from Associated Companies", and 224, "Other Long-Term Debt".
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, given Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
	ACCOUNT 221 - First Mortgage Bonds		
1	4 1/4% Series Due 1988	25,000,000	89,765
2			(345,750)P
3	4 1/2% Series Due 1993	48,000,000	144,830
4			(590,400)P
5	5 1/2% Series Due 1996	25,000,000	73,250
6			(213,250)P
7	7 1/4% Series Due 1998	30,000,000	86,219
8			(270,900)P
9	7 1/4% Series Due 2001	35,000,000	105,031
10			(83,300)P
11	7 3/8% Series Due 2002	40,000,000	117,244
12			(63,600)P
13	8 1/2% Series Due 2004	50,000,000	141,418
14			(182,500)P
15	ACCOUNT 221 - Installment Contracts		
16	5 3/4% Due 2007	27,000,000	467,202
17	7 3/4% - 8 1/4% Due 1994 - 2004	44,000,000	1,134,454
18	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
19	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
20	9.9% Due 2011 - 2014	85,950,000	769,700
21	Variable Rate Due 2005	20,665,000	212,070
22	(Lines 23 thru 32 not used.)		
23			
24			
33	TOTAL	555,615,000	5,153,537

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988
LONG TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

- Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
 11. 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".
 12. In a supplemental statement, give explanatory particulars (details) 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.
 13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
 14. 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.
 15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, "Interest on Long-Term Debt" and Account 430, "Interest on Debt to Associated Companies".
 16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amt out- stndg w/o reduct- ion for amts held by respdt) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
7/1/58	7/1/88	7/1/58	7/1/88	-	531,238	1
						2
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,160,000	3
						4
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,374,996	5
						6
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	7
						8
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,537,496	9
						10
1/1/72	1/1/02	2/1/72	2/1/02	40,000,000	2,949,996	11
						12
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	13
						14
						15
3/1/72	3/1/07	3/1/72	3/1/07	25,780,000	1,492,604	16
12/1/74	12/1/04	12/1/74	12/1/04	32,000,000	2,565,000	17
8/1/81	7/31/11	8/1/81	7/31/11	25,000,000	2,960,928	18
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	10,278,082	19
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,056	20
12/12/85	12/1/05	12/12/85	12/1/05	19,907,181	1,050,841	21
						22
						23
						24
				516,637,181	42,835,241	33

* Interest expense is the contractual rate net of the amount avoided due to an interest rate swap.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

1. Report the 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. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	107,603,055
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	55,557,170
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Contributions in Aid of Construction	4,634,026
7	Unbilled Revenue	3,884,088
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	87,364,023
11	Insurance Reserve	1,500,903
12	Deferred Lease Payments	270,498
13	Interest Capitalized	1,935,475
13A	Deferred Fuel/Conservation Expense	11,794,850
13B	Coal Contract Buy Out	9,386,593
13C	Bad Debt Reserve - Net Book/Tax Difference	412,795
13D	Other Permanent/Timing Differences	2,372,304
14	Income Recorded on Books Not Included in Return	
15	AFUDC	1,892,726
16	Dividends Received Exclusion	185,617
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	105,548,000
21	Cost of Removal	4,074,165
22	Repairs Capitalized	5,520,000
27	Federal Tax Net Income	169,855,272
28	Show Computation of Tax:	
29	State Taxable Income	169,855,272
30	Tax @ 5.5%	9,342,039
31	Adjustment to Record Prior Year's Tax Return True-ups	324,579
33	Federal Taxable Income	160,513,233
34	Adjustment to Record Nontaxable Interest Income	(305,218)
35	Adjusted Taxable Income	160,208,015
36	Federal Tax @ 34%	54,470,686
37	Adjustment to Record Prior Year's Tax Return True-ups	(368,916)
39	Federal Income Tax	54,101,770
40	Investment Tax Credit (Includes Prior Years' True-ups)	(817,881)
41		
42	Net Federal Income Tax - Per Books	53,283,889
43		
44	(Lines 8, 17, 18, 23 thru 26 not used)	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a 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.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Line No.	Particulars (Details) (a)	Amount (b)
1	Additional information in response to Question 2, Page 261:	
2		
3	The consolidated federal income tax liability is currently being apportioned in	
4	accordance with Internal Revenue Service Regulations Section 1.1552-1(a)(2) and	
5	Section 1.1502-33(d)(2)(ii). These regulations provide for allocation of the	
6	consolidated tax liability on the basis of the percentage of the total tax to the	
9	tax which each member would bear if the tax were computed on a separate return	
10	basis. The tax liability allocated to each company cannot exceed the tax liability	
11	computed as if each had filed a separate return.	
12		
13		
13A		
13B	Tampa Electric Company participates in the filing of a consolidated federal income	
14	tax return. Affiliates included in the consolidated return are:	
15		
16	Names of Members of Consolidated Group	
19		
20		
21	Tampa Electric Company	
22	TECO Properties Corporation	
27	Gatliff Coal Company	
	Electro-Coal Transfer Corporation	
28	Gulfcoast Transit Company	
29	Mid-South Towing Company	
30	G C Service Company, Inc.	
31	TECO Energy, Inc.	
32	TECO Transport And Trade Corporation	
33	TECO Coal Corporation	
34	TECO Towing Company	
35	Rich Mountain Coal Company	
36	TECO Investment, Inc.	
37	TECO Finance, Inc.	
38	TECO Power Services Corporation	
39	TECO Diversified, Inc.	
40	TERMCO, Inc.	
41	Clintwood Elkhorn Mining Company	
42		
43		
44		

TANPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and 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 taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to 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. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL					
2	-----					
3	Income 1988			54,470,685	49,187,509	(3,254,336) (1)
4	Income Prior to 88	(3,403,936)		(1,186,797)	(2,094,304)	(343,828) (2)
5	Unemployment					
6	1988			201,730	200,082	
7	1987	3,570			3,570	
8	FICA					
9	1988			8,771,169	8,593,458	
10	1987	56,709			56,709	
11	Vehicle Use			4,623	2,700	
12	Superfund	17,167		215,000	173,937	
13	Diesel Fuel				815,024	
14	STATE					
15	-----					
16	Income 1988			9,342,040	9,637,000	(557,076) (3)
17	Income Prior to 88	(2,056,812)		324,578	(630,329)	44,609 (4)
18	Gross Receipts					
19	1988			12,763,704	9,928,180	265,307 (5)
20	1987	3,921,576			3,921,576	
21	Unemployment					
22	1988			61,129	61,050	
23	1987	318			318	
24	Public Serv Comm	334,696		723,126	707,827	14,738 (6)
25	Intangible			135,742	135,742	
26	Occupational License			1,313	1,313	
27	Sales Tax	54,651		202,590	128,764	
28						
29						

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page 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. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under the other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where appl. & acct. charged)				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
						1
						2
2,028,840		54,518,289			(47,604) (409.20)	3
(2,840,257)		(1,186,797)				4
						5
1,648		164,077			37,653 (107.00)	6
						7
						8
177,711		7,139,157			1,632,012 (107.00)	9
						10
1,923		4,623				11
58,230		215,000				12
(815,024)						13
						14
						15
(852,036)		9,332,921			9,119 (409.20)	16
(1,057,296)		324,578				17
						18
3,100,831		12,763,704				19
						20
						21
79		49,867			11,262 (107.00)	22
						23
364,733		723,126				24
		135,742				25
		1,313				26
128,477		202,590				27
						28
						29

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
30	LOCAL					
31	-----					
32	Real and Personal					
33	Property	(47,225)		20,217,970	20,171,042	
34	Franchise					
35	1988			17,268,417	15,534,687	
36	1987	1,589,762			1,589,762	
37	Occupational License			2,970	2,970	
38						
39						
40						
41	TOTAL	470,476		123,519,989	118,128,587	(3,830,586)

- | | |
|---|-------------|
| (1) Adjustment to record tax benefits flowed-through from Oil Backout Trust | (3,254,336) |
| | ===== |
| (2) Adjustment to record tax benefits flowed-through from Oil Backout Trust | (343,828) |
| | ===== |
| (3) Adjustment to record tax benefits flowed-through from Oil Backout Trust | (557,076) |
| | ===== |
| (4) Adjustment to record tax benefits flowed-through from Oil Backout Trust | 44,609 |
| | ===== |
| (5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues | 265,307 |
| | ===== |
| (6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Rev | 14,738 |
| | ===== |

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where appl. & acct. charged)				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
						30
						31
(297)		20,195,728			22,242 (408.20)	32
						33
1,733,730		17,268,417				34
						35
		2,970				36
						37
						38
						39
2,031,292		121,855,305			1,664,684	40
						41

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT DECEMBER 31, 1988

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions 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 (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,984,294	411.30		411.31	470,757	
3	4%	4,242,056	411.30		411.31	370,921	
4	7%						
5	10% & 8%	90,213,783	411.30	(1) 817,881	411.31	4,327,232	(2) (411,367)
6							
7							
8	TOTAL	96,440,133		817,881		5,168,910	(411,367)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Non-Utility 10%	24,021	411.40		411.41	9,750	
11							
12	Grand Total	96,464,154		817,881		5,178,660	(411,367)
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33	(Lines 34 thru 47 not used.)						
48							

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
		(1) Includes amounts resulting from filing 1987 tax return	
		(2) Adjustment to record tax benefits flowed through from Oil Backout Trust	1
1,513,537	25 Years		2
3,871,135	25 Years		3
			4
86,293,065	24, 25 Years		5
			6
			7
91,677,737			8
			9
14,271	25 Years		10
			11
91,692,008			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			48

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items, (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	-			292,048	292,048
2	Fuel Inventory	-	501	3,866,570	3,866,570	-
3	Tenants Rent	60,330	418	888,947	888,947	60,330
4	Unclaimed Items	33,398	-	24,839	26,657	35,216
5	Unclaimed Checks	12,432	-	191	-	12,241
6	CATV Project var - Paragon	4,161	Var	42,424	12,988	(25,275)
7	CATV Line Alterations - Group W	118,269	Var	208,196	184,023	94,096
8	CATV Line Alterations - Other	303,788	Var	146,152	8,852	166,488
9	CATV Project Variance	(14,123)	Var	3,144	15,765	(1,502)
10	CATV Line Alterations - Adv	8,023	Var	16,841	16,310	7,492
11	Deferred Lease Payments - Util	6,800,751	931	2,454,294	2,547,382	6,893,839
12	Deferred Lease Payments - Non-Util	3,105,615	418	1,100,138	1,277,548	3,283,025
13	CATV Project Variance - Other	4,734	Var	4,734	-	-
14	Contract Retention	4,717,603	-	6,073,941	1,735,685	379,347
15	Sale - Auburndale Office	12,415	411	4,728	-	7,687
16	Amtz - 8/15/85-8/15/90	-	-	-	-	-
17	Deferred Compensation	51,182	923	-	7,365	58,547
18	Sale - Gannon Station Land	(4,899)	-	687	-	(5,786)
19	Sale - BB4 F&L Right-of-Way	500	-	11,136	60,345	49,709
20	Sale - Portion of River Substation	23,204	421	7,328	-	15,876
21	Amtz - 3/1/86-3/1/91	-	-	-	-	-
22	Sale - Fla Ave Subdivision	(3,901)	Var	9,397	54,213	40,915
23	Sale - Woodlands substation	(2,333)	Var	177,245	292,054	112,476
24	Deferred Credit - Ruskin Sale	55,480	421	14,479	-	41,001
25	Amtz - 11/1/86-11/1/91	-	-	-	-	-
26	Deferred Credit - Portion of M.	(1,294)	-	-	-	(1,294)
27	Utility escrow fund-oil recov.	77,330	-	77,330	-	-
28	Sale to DOT - 10th St. NW	(21)	-	-	-	(21)
29	Def Cr - Sale to Closeview Inc.	117,747	Var	131,247	13,500	-
30	Def Cr - Sale to Clearview Sub.	(561)	-	346	59,529	58,622
31	Def Cr - Sale Waters Ave Sub.	51,518	421	10,860	-	40,658
32	Def Cr - Sale Henderson Rd. Sub.	(303)	Var	4,980	43,587	38,304
33	Def Cr - Sale South Eloise Sub.	-	456	174	6,000	5,826
34	Def Cr - Conservation	739,996	456	1,943,160	1,226,219	23,055
35	Def Cr - Fuel	-	-	-	-	-
36		-	-	-	-	-
37		-	-	-	-	-
38		-	-	-	-	-
39	(Lines 36 thru 46 not used.)	-	-	-	-	-
47	TOTAL	16,271,041		17,223,708	12,635,587	11,682,920

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)(Continued)

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						8,037,337	1
							2
							3
							4
							5
							6
						8,037,337	7
							8
							9
							10
							11
							12
							13
							14
							15
						8,037,337	16
							17
						7,227,440	18
						809,897	19
							20
							21

NOTES (Continued)

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	282,434,775	20,139,752	(5,520,752)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	282,434,775	20,139,752	(5,520,752)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	282,434,775	20,139,752	(5,520,752)
10	Classification of TOTAL			
11	Federal Income Tax	253,300,795	17,123,249	(4,659,141)
12	State Income Tax	29,133,980	3,016,503	(861,611)
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)(Continued)

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Acct.No: (g)	Amount (h)	Acct.No: (i)	Amount (j)		
		VAR	(29,183,373)	VAR	7,311,871	275,182,273	1
							2
							3
							4
		VAR	(29,183,373)	VAR	7,311,871	275,182,273	5
							6
							7
							8
		VAR	(29,183,373)	VAR	7,311,871	275,182,273	9
			(24,155,079)		6,506,079	248,115,903	10
			(5,028,294)		805,792	27,066,370	11
							12
							13

NOTES (Continued)

ACCT. NO.		ACCT. NO.	
190	(2,186,456)	190	1,978,004
232	(29,727)	232	4,221,886
283	(26,967,190)	283	1,111,981
	(29,183,373)		7,311,871

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric	14,290,371	568,226	(15,873,825)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	14,290,371	568,226	(15,873,825)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	14,290,371	568,226	(15,873,825)
20	Classification of TOTAL			
21	Federal Income Tax	12,703,428	471,997	(13,901,113)
22	State Income Tax	1,586,943	96,229	(1,972,712)
23	Local Income Tax			

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

3. Provide in the space below explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Acct.No. (g)	Amount (h)	Acct.No. (i)	Amount (j)		
		VAR	(1,610,336)	VAR	27,167,704	24,542,140	1
							2
							3
							4
							5
							6
							7
		VAR	(1,610,336)	VAR	27,167,704	24,542,140	8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		VAR	(1,610,336)	VAR	27,167,704	24,542,140	19
			(1,532,473)		22,359,244	20,101,083	20
			(77,863)		4,808,460	4,441,057	21
							22
							23

NOTES (Continued)

ACCT. NO.

ACCT. NO.

232

(498,355)

232

200,514

282

(1,111,981)

282

26,967,190

(1,610,336)

27,167,704

ELECTRIC OPERATING REVENUES (Account 400)

- 1 Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 2 Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	403,784,829	363,805,445
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	259,047,842	225,972,896
5	Large (or Ind.) (See Instr. 4)	135,878,926	121,332,127
6	(444) Public Street and Highway Lighting	6,975,120	6,491,214
7	(445) Other Sales to Public Authorities	56,339,842	50,145,448
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	862,026,559	767,747,130
11	(447) Sales for Resale	85,497,170	86,797,288
12	(447) Contract Sales-F&L	0	30,981,390
13	TOTAL Sales of Electricity	947,523,729	885,525,808
14	(449.1) Provision for Rate Refunds	(23,770,000)	(3,060,000)
15	TOTAL Reve. Net of Prov. for Refunds	923,753,729 *	882,465,808 *
16	Other Operating Revenues		
17	(450) Forfeited Discounts		
18	(451) Miscellaneous Service Revenues	4,542,107	4,777,356
19	(454) Rent from Electric Property	2,772,378	2,485,041
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,637,604	1,605,555
22	(456) Deferred Fuel Revenue	0	12,078,995
23	(456) Deferred Conservation Revenue	716,941	(276,041)
24	(456) Unbilled Revenue	3,749,204	861,087
25			
26	TOTAL Other Operating Revenues	13,418,234	21,531,993
27	TOTAL Electric Operating Revenues	937,171,963	903,997,801

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
4,966,590	4,714,368	383,717	372,796	1
3,814,034	3,528,450	48,713	47,216	2
2,749,035	2,598,356	561	574	3
39,933	39,978	123	124	4
856,475	812,920	3,325	3,129	5
12,426,067	11,694,072	436,439	423,839	6
3,901,253	4,269,128			7
0	400,735			8
16,327,320 **	16,363,935 **			9

* Includes \$ _____ -0- _____ unbilled revenues.

** Includes _____ -0- _____ MWH related to unbilled revenues.

NOTE: Unbilled revenues are computed on an aggregate basis and not by specific rates and/or customer classification.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average kWh per customer and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. 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 the 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.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	kWh of Sales per Customer (e) **	Revenue per kWh Sold (f) *
1	Residential					
2	-----					
3	RS Residential	4,952,164	401,419,667	383,717	13	\$81.06
4	OL 1&2 General Outdoor Lighting	14,426	2,365,162	24,670	1	\$163.95
5				(24,670) dupl.		
6						
7	Total	4,966,590	403,784,829	383,717	13	\$81.30
8						
9	Fuel Adj. Included in Above					
10	-----					
11	RS Residential		132,251,829			
12	OL 1&2 General Outdoor Lighting		377,819			
13						
14	Total		132,629,648			
15						
16	Commercial & Industrial					
17	-----					
18	GS Gen Serv Non-Demand	684,468	54,772,304	40,056	17	\$80.02
19	GSLD Gen Serv Large Demand	1,280,886	75,418,521	109	11,751	\$58.88
20	GSD Gen Serv Demand	2,598,891	170,497,050	6,816	381	\$65.60
21	IS 1 Interruptible Ind.	1,547,699	67,286,485	43	35,993	\$43.48
22	IS 3 Interruptible Ind.	186,090	8,742,282	6	31,015	\$46.98
23	SBF Standby Firm	124,783	7,219,432	2	62,392	\$57.86
24	SBI-1 Standby Interruptible	59,966	3,053,843	3	19,989	\$50.93
25	SBI-3 Standby Interruptible	34,731	1,793,174	1	34,731	\$51.63
26	TS Temporary Service	3,276	438,635	2,238	1	\$133.89
27	OL 1&2 Genl Outdoor Lighting	42,279	5,705,042	10,725	4	\$134.94
28				(10,725) dupl.		
29						
30	Total	6,563,069	394,926,768	49,274	133	\$60.17

* Per Thousand

** In Thousands

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	kWh of Sales per Customer (e)	Revenue per kWh Sold (f)
31	Fuel Adj Included in Comm & Ind.					
32						
33	GS Gen Serv Non-Demand		18,291,131			
34	GSLD Gen Serv Large Demand		33,501,544			
35	GSD Gen Serv Demand		68,270,783			
36	IS 1 Interruptible Ind.		38,181,168			
37	IS 3 Interruptible Ind.		4,616,842			
38	SBF Standby Firm		3,243,015			
39	SBI-1 Standby Interruptible		1,464,346			
40	SBI-3 Standby Interruptible		841,902			
41	TS Temporary Service		87,394			
42	OL 1&2 Genl Outdoor Lighting		1,105,847			
43						
44	Total		169,603,972			
45						
46						
47	Street Lighting					
48						
49	SL 1, 2, & 3 Street Lighting	39,933	6,975,120	123	325	\$174.67
50						
51	Fuel Adj Included in above		1,044,117			
52						
53						
54	Other Public Authority					
55						
56	RS Residential	1,083	84,384	57	19	\$77.92
57	GS Gen Serv Non-Demand	48,057	3,922,369	2454	20	\$81.62
58	GSLD Gen Serv Large Demand	402,059	23,530,381	27	14,891	\$58.52
59	GSD Gen Service Demand	350,252	25,251,379	704	447	\$72.09
60	SBF Standby Firm	50,439	2,971,180	3	16,813	\$58.91
61	OL 1&2 Genl Outdoor Lighting	4,585	580,149	679	7	\$126.53
62			Dupl.	(679)		
63						
64		856,475	56,339,842	3,325	258	\$65.78
65	Fuel Adj Included in					
66	Other Public Authority					
67						
68	RS Residential		28,928			
69	GS Gen Serv Non-Demand		1,283,225			
70	GSLD Gen Serv Large Demand		10,513,791			
71	GSD Gen Service Demand		9,195,098			
72	SBF Standby Firm		1,314,809			
73	OL 1&2 Genl Outdoor Lighting		120,710			
74						
75	Total		22,456,561			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
76						
77	* NOTE: Unbilled Revenues are computed on a composite basis and not allocated to specific rates					
78	or customer classifications.					
79						
80	Total Billed	12,426,067	862,026,559	436,439		
81	Total Unbilled Rev (See Instr. 6)	*	3,749,204	*		
82						
83	Total	12,426,067	865,775,763	436,439		
84						
85						
86						
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TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1988

SALES FOR RESALE (Account 447)

1. Report of sales during the year to other utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide in column (a) Subheadings and classify sales 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 sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), 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), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state/county of origin identified in column (e), providing a subtotal for each state/county of deliver in columns (l) and (p).

Line No.	Sales To	(a)	C S I T A S P A T S O T I I R E S F I C A L C A C I O S S N S	E S P A R E A L C I O S S	FERC Rate Schedule No. of Seller	(d)	Point of Delivery (State or County)	Substation Ownership (If Ap- plicable)	(f)	MW or MVA Demand (Specify which)		
										Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
			(b)	(c)			(e)			(g)	(h)	(i)
1	Florida Power Corp	(2)					See Page 328	N/A		N/A	N/A	N/A
2	Florida Power & Light	(2)						N/A		N/A	N/A	N/A
3	Contract Sales To FP&L	(2)	FP(P)					N/A		N/A	N/A	N/A
4	Lakeland	(5)						N/A		N/A	N/A	N/A
5	FMPA	(5)		M								
6	Ft. Pierce	(5)										
7	Gainesville	(5)		O								
8	Homestead	(5)										
9	Jacksonville	(5)		M								
10	Key West	(5)										
11	Kissimmee	(5)		E								
12	Lake Worth	(5)										
13	New Smyrna Beach	(5)										
14	Orlando	(5)										
15	Sebring	(5)										
16	Seminole	(5)										
17	Stark	(5)										
18	St. Cloud	(5)										
19	Tallahassee	(5)										
20	Vero Beach	(5)										
21	(Lines 21 thru 43 not used.)											
44	TOTAL											

TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1988

SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.
4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.
7. Explain in a footnote 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	Voltage at Which Delivered	Megawatt Hours	REVENUE				Line No.
			Demand Charges	Energy	Other Charges	Total	
(j)	(k)	(l)	(m)	(n)	(o)	(p)	
60	230 KV	1,074,153	6,240,000	23,130,432		29,370,432	1
60	230 KV	1,765,140		30,644,353		30,644,353	2
60	230 KV	0	(673,886)	(32,117)		(706,003)	3
60	69 KV	389,118	3,600,000	8,160,982		11,760,982	4
N/A	N/A	198,566		3,759,112		3,759,112	5
N/A	N/A	16,779		333,974		333,974	6
N/A	N/A	2,172		46,107		46,107	7
N/A	N/A	6,240		129,713		129,713	8
N/A	N/A	2,741		65,748		65,748	9
N/A	N/A	9,191		200,094		200,094	10
N/A	N/A	9,093		200,171		200,171	11
N/A	N/A	576		14,720		14,720	12
N/A	N/A	1,414		30,179		30,179	13
N/A	N/A	45,496		777,916		777,916	14
N/A	N/A	1,157		27,320		27,320	15
N/A	N/A	351,195	631,689	7,656,304		8,287,993	16
N/A	N/A	254		6,394		6,394	17
N/A	N/A	835		20,487		20,487	18
N/A	N/A	16,105		307,834		307,834	19
N/A	N/A	11,028		219,645		219,645	20
							21
		3,901,253	9,797,803	75,699,367		85,497,170	44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(S00) Operation Supervision and Engineering	3,223,899	3,295,608
5	(S01) Fuel	347,022,531	338,065,436
6	(S02) Steam Expenses	9,011,254	8,307,625
7	(S03) Steam from Other Sources	-	-
8	(Less) (S04) Steam Transferred - Cr.	-	-
9	(S05) Electric Expenses	3,375,427	3,242,920
10	(S06) Miscellaneous Steam Power Expenses	6,144,253	6,855,108
11	(S07) Rents	16,807	17,981
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	368,794,171	360,584,678
13	Maintenance		
14	(S10) Maintenance Supervision and Engineering	1,736,590	1,920,144
15	(S11) Maintenance of Structures	4,030,583	3,230,626
16	(S12) Maintenance of Boiler Plant	27,627,274	25,864,745
17	(S13) Maintenance of Electric Plant	8,698,740	7,692,552
18	(S14) Maintenance of Miscellaneous Steam Plant	1,117,215	1,295,606
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	43,210,402	40,003,673
20	TOTAL Power Prod. Exp.-Steam Power (Enter Total of Lines 12 and 19)	412,004,573	400,588,351
21	B. Nuclear Power Generation		
	Tampa Electric Co has no nuclear powered generators. (Lines 22 thru 40 not used.)		
41	C. Hydraulic Power Generation		
	Tampa Electric Co has no hydraulic powered generators. (Lines 42 thru 58 not used.)		
59	D. Other Power Generation		
60	Operation		
61	(S46) Operation Supervision and Engineering	-	2,021
62	(S47) Fuel	1,606,888	1,505,565
63	(S48) Generation Expenses	1,810	1,701
64	(S49) Miscellaneous Other Power Generation Expenses	5,266	245
65	(S50) Rents	-	-
66	TOTAL Operation (Enter Total of Lines 61 thru 65)	1,613,964	1,509,532
67	Maintenance		
68	(S51) Maintenance Supervision and Engineering	-	-
69	(S52) Maintenance of Structures	24,462	7,922
70	(S53) Maintenance of Generating and Electric Plant	1,533,962	205,182
71	(S54) Maintenance of Miscellaneous Other Power Generation Plant	9,899	1,410
72	TOTAL Maintenance (Enter Total of Lines 68 thru 71)	1,568,323	214,514
73	TOTAL Power Prod. Exp.-Other Power (Enter Total of Lines 66 and 72)	3,182,287	1,724,046

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	22,099,642	27,736,109
76	(556) System Control and Load Dispatching	-	-
77	(557) Other Expenses	18,836,289	(9,841,024)
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	40,935,931	17,895,085
79	TOTAL Power Production Exp. (Enter Total of lines 20, 73 and 78)	456,122,791	420,207,482
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	874,509	936,346
83	(561) Load Dispatching	1,229,897	1,187,502
84	(562) Station Expenses	745,437	687,680
85	(563) Overhead Lines Expenses	193,291	240,544
86	(564) Underground Lines Expenses	101	73
87	(565) Transmission of Electricity by Others	-	(151)
88	(566) Miscellaneous Transmission Expenses	346,796	349,402
89	(567) Rents	7,404	3,076
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,397,435	5,404,472
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	3,653	40,089
93	(569) Maintenance of Structures	18,405	18,969
94	(570) Maintenance of Station Equipment	1,573,212	1,321,414
95	(571) Maintenance of Overhead Lines	1,602,418	1,980,010
96	(572) Maintenance of Underground Lines	796	-
97	(573) Maintenance of Miscellaneous Transmission Plant	-	63
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,198,484	3,360,545
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,595,919	6,765,017
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,182,663	1,071,707
104	(581) Load Dispatching	-	-
105	(582) Station Expenses	848,458	886,993
106	(583) Overhead Lines Expenses	616,401	568,968
107	(584) Underground Lines Expenses	198,619	204,188
108	(585) Street Lighting and Signal System Expenses	744,005	302,288
109	(586) Meter Expenses	2,723,722	2,633,808
110	(587) Customer Installations Expenses	2,263,448	2,215,413
111	(588) Miscellaneous Expenses	3,736,427	3,236,297
112	(589) Rents	14,235	6,015
113	TOTAL Operation (Enter Total of lines 102 thru 112)	12,327,978	11,125,677
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	999,523	880,948

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	3. DISTRIBUTION EXPENSES (Continued)		
116	(591) Maintenance of Structures	130,445	93,003
117	(592) Maintenance of Station Equipment	1,356,991	1,211,024
118	(593) Maintenance of Overhead Lines	7,218,889	6,231,449
119	(594) Maintenance of Underground Lines	784,130	867,487
120	(595) Maintenance of Line Transformers	483,984	436,079
121	(596) Maintenance of Street Lighting and Signal Systems	1,060,240	1,089,551
122	(597) Maintenance of Meters	362,654	404,281
123	(598) Maintenance of Miscellaneous Distribution Plant	22,232	23,594
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	12,419,088	11,237,416
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	24,747,066	22,363,093
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	514,444	529,603
129	(902) Meter Reading Expenses	1,866,486	1,786,315
130	(903) Customer Records and Collection Expenses	12,142,734	12,128,899
131	(904) Uncollectible Accounts	2,562,421	2,629,043
132	(905) Miscellaneous Customer Accounts Expenses	2	28
133	TOTAL Customer Accounts Exp. (Enter Total of lines 128 thru 132)	17,086,087	17,073,888
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	-	-
137	(908) Customer Assistance Expenses	18,582,514	19,078,701
138	(909) Informational and Instructional Expenses	835,360	964,467
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-
140	TOTAL Cust. Serv. and Inf. Exp. (Enter Total of lines 136 thru 139)	19,417,874	20,043,168
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	32,005	89,920
144	(912) Demonstrating and Selling Expenses	410,172	593,853
145	(913) Advertising Expenses	35,982	203,072
146	(916) Miscellaneous Sales Expenses	50	7,561
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	478,209	894,406
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	14,722,779	12,518,625
151	(921) Office Supplies and Expenses	10,318,284	9,630,091
152	(Less) (922) Administrative Expenses Transferred - Credit	(3,851,823)	(3,756,614)
154	(923) Outside Services Employed	1,964,227	2,511,250
155	(924) Property Insurance	1,938,017	1,984,121
156	(925) Injuries and Damages	3,428,240	3,662,162
157	(926) Employee Pensions and Benefits	18,118,806	16,106,648

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,059,248	743,757
160	(929) Duplicate Charges - Cr.	-	-
161	(930.1) General Advertising Expenses	118,939	77,755
162	(930.2) Miscellaneous General Expenses	5,780,363	2,444,590
163	(931) Rents	3,336,375	3,469,697
164	TOTAL Operation (Enter Total of lines 150 thru 163)	56,933,455	49,392,082
165	Maintenance		
166	(935) Maintenance of General Plant	2,760,863	2,542,528
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	59,694,318	51,934,610
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	584,142,264	539,281,664

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- 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 payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- 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.

1. Payroll Period Ended (Date)	December 25, 1988
2. Total Regular Full-Time Employees	3,065
3. Total Part-Time and Temporary Employees	42
4. Total Employees	3,107

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.
2. Provide in column (a) subheadings and classify purchases 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 purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.
3. Report separately firm, dump, and other power purchased from the same company.

Line No.	Purchase From	Statistical Classification	Import across State Lines	FERC Rate Schedule No. of Seller	Point of Delivery State or county	Substation Owner-ship (if applicable)	MW or MVA of Demand (Specify which) *		
							Contract Demand	Average Monthly Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	Other Nonutilities	FP			Nichols, Florida	SS	2.7	7.9	9.0
3									
4	Municipalities	FP			Tampa, Florida	RS	15.5	19.0	20.0
5									
6	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	0.0	0.0
7									
8	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	13.7	20.0
9									
10	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	16.2	26.0
11									
12	Municipalities	FP			Tampa, Florida	RS	23.0	27.8	29.0
13	(1)								
14	Other Nonutilities	DP			Tampa, Florida	RS	0.0	10.6	15.0
15									
16	Other Nonutilities	DP			Plant City, Florida	RS	0.0	8.0	8.0
17									
18	Total								
19	(1) Contract Demand Started November, (on line April).								
20									
21									
22	* Demand is in MW.								
23	** Variable O & M.								
24									
25									
26									
27									
28									
29	(Lines 30 thru 44 not used.)								
45									

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

PURCHASED POWER (Account 555) (Continued)
(Except interchange power)

4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.
7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.

Type of Demand Reading	Voltage at Which Received	Megawatt Hours	Cost of Energy				Line No.
			Demand Charges	Energy Charges	Other Charges **	Total (m + n + o)	
(j)	(k)	(l)	(m)	(n)	(o)	(p)	
60 Min. Integrated	69 KV	29,875	205,416	472,309	32,765	710,490	1
60 Min. Integrated	69 KV	113,170	943,273	1,827,862	127,812	2,898,947	2
60 Min. Integrated	69 KV	0	0	0	0	0	3
60 Min. Integrated	69 KV	41,882	0	658,287	45,934	704,221	4
60 Min. Integrated	69 KV	19,107	0	299,137	20,456	320,093	5
60 Min. Integrated	69 KV	213,995	1,858,170	3,489,207	241,683	5,589,060	6
60 Min. Integrated	69 KV	1,474	0	24,868	1,617	26,485	7
60 Min. Integrated	69 KV	201	0	3,398	220	3,618	8
60 Min. Integrated		419,704	3,006,859	6,775,068	470,987	10,252,914	9
							10
							11
							12
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TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1988

SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE
(Included in Account 555)

1. Report below all of the megawatt-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. Furnish particulars (details of settlements for interchange power in a footnote or on a supplemental page: include the name of each company, the nature of the transaction and amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such

Line No.	Name of Company (a)	Interchanges Across State Lines (b)	FERC Rates Schedule Number (c)	Point Of Interchange (d)
1	Florida Power Corp (2)			LAKE TARPON
2				WEST LAKE WALES
3				PEBBLEDALE
4				DENHAM
5				DADE CITY
6				HIGGINS
7				WINTER HAVEN
8				FT. MEADE
9				NORTH BARTON
10				ORCHARD SPRINGS
11	Sub-Total			
12	Lakeland (5)			LARSON
13				HIGHLAND CITY
14	Sub-Total			
15	Florida Power & Light (2)			
16	Contract Sales To FP&L			
17	FMPA (5)			
18	Fl. Pierce (5)			
19	Gainesville (5)			
20	Homestead (5)			
21	Jacksonville (5)			
22	Key West (5)			
23	Kissimmee (5)			
24	Lake Worth (5)			
25	New Smyrna Beach (5)			
26	Orlando (5)			
27	Sebring (5)			
28	Seminole (5)			
29	Starke (5)			
30	St. Cloud (5)			
31	Tallahassee (5)			
32	Vero Beach (5)			
33	(Lines 33 thru 42 not used.)			
43	Sub-Total			
44	Less: Inadvertent			
45	Less: Amounts recorded as "sales for resale" per FPSC order.			
46	Total			

SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE (Continued)
(Included in Account 555)

other 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 determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination or other such arrangement submit a copy 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 debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Voltage At Which Interchanged (e)	MEGAWATT HOURS			Amount of Settlement (i)	Line No.
	Received (f)	Delivered (g)	Net Difference (h)		
230 KV	2,799,553	9,212	2,790,341		1
230 KV	71,583	280,400	(208,817)		2
230 KV	103,302	495,195	(391,893)		3
69 KV	17,564	40,024	(22,460)		4
69 KV	318,105	13,065	305,040		5
115 KV	4,442	1	4,441		6
69 KV	0	0	0		7
69 KV	0	0	0		8
230 KV	1	351,021	(351,020)		9
69 KV	1,799	0	1,799		10
	3,316,349	1,188,918	2,127,431	(23,624,814)	11
69 KV	32,021	52,067	(20,046)		12
69 KV	55,225	29,932	25,293		13
	87,246	81,999	5,247	(9,596,433)	14
230 KV	47,867	5,755,992	(5,708,125)	(27,297,854)	15
	0	0	0	706,002	16
				(3,758,886)	17
				(332,616)	18
				59,737	19
				(129,275)	20
				(12,774)	21
				(200,093)	22
				(200,171)	23
				(6,653)	24
				(30,179)	25
				(474,553)	26
				(20,484)	27
				(8,199,359)	28
				(6,394)	29
				(20,487)	30
				(295,668)	31
				(209,488)	32
					33
	3,451,462	7,026,909	(3,575,447)	(73,650,442)	43
	3,142,436	3,125,656	16,780	-	44
	0	3,901,253	(3,901,253)	(85,497,170)	45
	309,026	0	309,026	11,846,728	46

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)
(Including transactions sometimes referred to as 'wheeling')

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.
2. Provide separate subheadings for: (a) Transmission of Electricity for Others (included in account 456) and (b) Transmission of Electricity by Others (Account 565).
3. Furnish the following information in the space below concerning each transaction:
 - (a) Name of company and description of service rendered or received. Designate associated companies.
 - (b) Points of origin and termination of service specifying also any transformation service involved.
 - (c) MWh received and MWh delivered.
 - (d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.
 - (e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.
 - (f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations a statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

All transactions are for Account 456.

(a) Transmission Service for Royster Company to Florida Power and Light Company.

(b) Received at the Royster Substation, delivered at the points of interconnection between Tampa Electric Company and Florida Power and Light Company.

(c) MWh: Received	19,027
Delivered	18,685
Inadvertent	(115)
Line Loss	342
(d) Charges:	
Capacity	127,432
Short Term Power	0
Regulating Service	15,960
Sub total	143,392
FERC Filing Fees and Legal Services	0
Total	143,392

(e) None

(f) None

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	485,840
2	Nuclear Power Research Expenses	-
3	Other Experimental and General Research Expenses	3,264,692
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, of Servicing Outstanding Securities of the Respondent	598,817
5	Other Expenses (list items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	
6	Chamber of Commerce	11,954
7	Directors' Fees and Expenses	197,248
8	Internal and Public Communications	214,568
9	Allocation of Parent Company Costs	393,572
10	Miscellaneous Dues (34 items)	56,450
11	Financing Costs	64,119
12	Labor Costs (not reclassified to account 920.01)	26,265
13	Sales Tax Assessment	355,352
14	Miscellaneous (216 items)	111,546
15		
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42	(Lines 43 thru 45 not used)	
46	TOTAL	5,780,423

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (ACCOUNTS 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) 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 have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. 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 subtotals 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 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		2,290,121		2,290,121
2	Steam Production Plant	44,884,775			44,884,775
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventional				
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	940,097			940,097
7	Transmission Plant	5,771,632			5,771,632
8	Distribution Plant	20,574,913			20,574,913
9	General Plant	10,479,053			10,479,053
10	Common Plant-Electric				
11	TOTAL	82,650,470	2,290,121		84,940,591

B. Basis for Amortization Charges

The amortization charges to Account 404 are calculated monthly using the monthly mean cost basis times 1/12 of the annual (20%) rate. The basis used to compute these charges consists solely of computer software.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

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

(b). "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"; 426.4, "Expenditures for Certain Civic, Political and Related Activities"; and 426.5, "Other Deductions", of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be GROUPED BY CLASSES WITHIN THE ABOVE ACCOUNTS.

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

(d). "Other Interest Expense" (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	None	
3	ACCOUNT 426.1	
4	Salvation Army	11,647
5	United Way	11,712
6		
7	Total Account 426.1	23,359
8	ACCOUNT 426.2	
9	None	
10	ACCOUNT 426.3	
11	Penalties	830
12	ACCOUNT 426.4	
13	Dues	15,889
14	Transportation, Fees, Lodging & Other Incurred Costs	262,073
15		
16	Total Account 426.4	277,962
17	ACCOUNT 426.5	
18	None	
19		
20	Total ACCOUNT 426	302,151
21	ACCOUNT 430	
22	None	
23	ACCOUNT 431	
24	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	2,286,074
25	Interest Expense - Notes Payable (Various Interest Rates)	333,798
26	Interest Expense - Commercial Paper (Various Interest Rates)	2,083,993
27	Interest Expense - Miscellaneous Other (Various Interest Rates)	515,922
28		
29		
30		
31	Total ACCOUNT 431	5,219,787
32	(Lines 28 thru 30 not used.)	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) 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. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 880001-EI.		203,019	203,019	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 880002-EG.		11,331	11,331	
10					
11					
12	Continuing surveillance and review of				
13	cogeneration recovery charges of				
14	utilities. FPSC Docket No. 830377-EU.		45,808	45,808	
15					
16					
17	Continuing surveillance and review of				
18	miscellaneous FERC Dockets.		265,038	265,038	
19					
20					
21	Continuing surveillance and review of				
22	miscellaneous FPSC Dockets.		209,189*	209,189*	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	Minor Items (Less than \$25,000 each)		324,863	324,863	
34					
35	* Outside consultant fees only, does not include incidental company expenses.				
36	Total		1,059,248	1,059,248	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. 4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 273 for Account 186. 5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. 6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO						Deferred in Account 186, End of Year (i)	Line No.
Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
							1
							2
Electric	928	203,019					3
							4
							5
							6
Electric	928	11,331					7
							8
							9
							10
Electric	928	45,808					11
							12
							13
Electric	928	265,038					14
							15
							16
Electric	928	209,189					17
							18
							19
							20
Electric	928	324,863					21
							22
							23
							24
							25
							26
							27
							28
							29
							30
Electric	928						31
							32
							33
							34
							35
		1,059,248					36

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D 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. Classifications:
 - A. Electric 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
 - (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

Line No.	Classification (a)	Description (b)
1		
2	B-(1)	Electric Power Research 18811
3	B-(4)	Florida Acid Disposition Study 18812
4	B-(4)	PCG Acid rain seepage lake study 18814
5	B-(4)	Intelligent Home Project (EEI) 18815
6	A-(1).b	GN&J abc 4160/480v substation 18825
7		
8		
9		
10		
11		
12		
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14		
15		
16		
17		
18		
19		
20	(Lines 21 thru 37 not used.)	
38		

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- B. Electric 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
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B. (4)) classify items by type of R, D & D activity.
 4. 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 Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
 5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development and Demonstration Expenditures, Outstanding at the end of the year.
 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
 7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	2,611,506	930	2,613,490	0	2
9,091	108,062	506	69,972	48,621	3
	21,801			21,801	4
	13,062	930	13,062	0	5
3,826		107	3,826	0	6
					7
					8
					9
					10
12,917	2,754,431		2,700,350	70,422	11
=====	=====		=====	=====	12
					13
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					58

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. 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 for Clear'g A/C (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14,991,534		
4	Transmission	2,525,930		
5	Distribution	8,901,762		
6	Customer Accounts	8,094,058		
7	Customer Service and Informational	3,972,658		
8	Sales	282,419		
9	Administrative and General	13,867,864		
10	TOTAL Operation (enter total of lines 3 thru 9)	52,636,225		
11	Maintenance			
12	Production	21,816,837		
13	Transmission	1,225,860		
14	Distribution	4,452,859		
15	Administrative and General	1,725,176		
16	TOTAL Maint. (Total of lines 12 thru 15)	29,220,732		
17	Total Operation and Maintenance	81,856,957		
18	Production (enter total of lines 3 and 12)	36,808,371		
19	Transmission (enter total of lines 4 and 13)	3,751,790		
20	Distribution (enter total of lines 5 and 14)	13,354,621		
21	Customer Accounts (transcribe from line 6)	8,094,058		
22	Customer Service and Informational (transcribe from line 7)	3,972,658		
23	Sales (transcribe from line 8)	282,419		
24	Administrative and General (enter total of lines 9 and 15)	15,593,040		
25	TOTAL Oper. & Maint. (Total of lines 18 thru 24)	81,856,957	5,290,143	87,147,100
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	(Lines 32 thru 37 not used.)			
38	TOTAL Operation (enter total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	(Lines 43 thru 46 not used.)			
47	TOTAL Maint. (enter total of lines 40 thru 46)			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clear'g A/C (c)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas(enter total of lines 28 & 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (enter total of lines 30 and 42)			
52	Storage, LMG Terminaling and Processing (lines 31 & 43)			
53	Transmission (lines 32 and 44)			
54	Distribution (lines 33 and 45)			
55	Customer Accounts (line 34)			
56	Customer Service and Informational (line 35)			
57	Sales (line 36)			
58	Administrative and General (lines 37 and 46)			
59	TOTAL Operation and Maint.(enter total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (total of lines 25, 59, and 61)	81,856,957	5,290,143	87,147,100
63	Utility Plant			
64	Construction (by Utility Departments)			
65	Electric Plant	21,579,247	3,300,733	24,879,980
66	Gas Plant			
67	Other			
68	TOTAL Construction (total of lines 65 thru 67)	21,579,247	3,300,733	24,879,980
69	Plant Removal (by Utility Departments)			
70	Electric Plant	1,379,644	209,271	1,588,915
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (total of lines 70 thru 72)	1,379,644	209,271	1,588,915
74	Other Accounts (Specify)			
75	Non Utility Accounts	55,891	52,675	108,566
76	Accounts Receivable & Deferred Accounts	1,612,412	10,158	1,622,570
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87	(Lines 88 thru 93 not used.)			
94				
95	TOTAL Other Accounts	1,668,303	62,833	1,731,136
96	TOTAL SALARIES AND WAGES	106,484,151	8,862,980	115,347,131

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)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
I	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	12,426,067
3	Steam	16,351,766	22	Sales for Resale	3,901,253
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro-Conventional		24	Energy Used by the Company (Excluding Station Use):	
6	Hydro-Pumped Storage	26,603	25	Electric Department Only	34,587
7	Other - Gas Turbine		26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter total of lines 3 thru 8)	16,378,369	28	Distribution Losses	
10	Purchases - Co-Generation	419,704	29	Unaccounted for Losses	
11	Interchanges:		30	TOTAL Energy Losses	745,419
12	In (gross)	* 309,026	31	Energy Losses as Percent of Total on line 19	4.4%
13	Out (gross)	** 0	32	TOTAL (Enter Total of lines 21, 22, 23, 25 & 30)	17,107,326
14	Net Interchanges (Lines 12 and 13)	309,026			
15	Transmission for/by Others-Wheeling				
16	Received 18,912 MWH				
17	Delivered 18,685 MWH				
18	Net Transmission (Lines 16 and 17)	227			
19	TOTAL (Enter Total of lines 9, 10, 14 and 18)	17,107,326			

* Excludes Inadvertent received of 3,142,436.
** Excludes Inadvertent delivered of 3,125,656.

MONTHLY PEAKS AND OUTPUT

- Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.
- Report in column (b) the respondent's maximum MW 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. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling", also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output is 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 must agree with line 19 above.
- If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

Name of System:

Line No.	Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (See Inst. 4) (g)
33	January	2,620	Thursday	28	8:00 am	60 minutes	1,586,196
34	February	2,222	Sunday	7	9:00 am	60 minutes	1,472,434
35	March	2,222	Wednesday	16	8:00 am	60 minutes	1,364,018
36	April	2,006	Wednesday	27	6:00 pm	60 minutes	1,171,815
37	May	2,289	Tuesday	24	5:00 pm	60 minutes	1,421,012
38	June	2,332	Thursday	30	5:00 pm	60 minutes	1,455,532
39	July	2,476	Tuesday	12	6:00 pm	60 minutes	1,598,680
40	August	2,442	Tuesday	23	5:00 pm	60 minutes	1,593,973
41	September	2,357	Tuesday	13	5:00 pm	60 minutes	1,423,867
42	October	2,082	Tuesday	4	5:00 pm	60 minutes	1,274,565
43	November	1,907	Thursday	17	7:00 pm	60 minutes	1,279,621
44	December	2,556	Monday	19	8:00 am	60 minutes	1,482,393
45	Total						17,124,106

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses", and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant". Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Line No.	Item (a)	Plant Name: Hookers Point (b)	Plant Name: Gannon (c)
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 MW)	232.60	1,270.38
6	Net Peak Demand on Plant-MW (60 minutes)	0	1,096
7	Plant Hours Connected to Load	0	8,760
8	Net Continuous Plant Capability (Megawatts)	206	1,119
9	When Not Limited by Condenser Water	206	1,119
10	When Limited by Condenser Water	Not Normally Limited	Not Normally Limited
11	Average Number of Employees	27	333
12	Net Generation, Exclusive of Plant Use-KWh	0	6,254,639,000
13	Cost of Plant:		
14	Land and Land Rights	437,471	349,953
15	Structures and Improvements	7,448,249	29,771,294
16	Equipment Costs	39,340,143	181,255,653
17	Total Cost	47,225,863	211,376,900
18	Cost per KW of Installed Capacity (Line 5)	203.03	166.39
19	Production Expenses:		
20	Operation Supervision and Engineering	105,421	1,325,449
21	Fuel	-	152,991,809
22	Coolants and Water (Nuclear Plants Only)	-	-
23	Steam Expenses	154,720	2,287,107
24	Steam From Other Sources	-	-
25	Steam Transferred (Cr.)	-	-
26	Electric Expenses	145,946	1,265,663
27	Misc. Steam (or Nuclear) Power Expenses	323,955	2,477,622
28	Rents	-	(104)
29	Maintenance Supervision and Engineering	65,161	709,138
30	Maintenance of Structures	104,792	1,634,769
31	Maintenance of Boiler (or Reactor) Plant	17,729	12,188,849
32	Maintenance of Electric Plant	46,630	3,915,329
33	Maint. of Misc. Steam (or Nuclear) Plant	120,065	407,515
34	Total Production Expenses	1,084,419	179,203,146
35	Expenses per Net KWh (in cents)	0.00	2.87
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	# 6 Oil	Coal
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	2,584,384
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (Give unit if nucl.)	0	12,620
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 0.00	\$59.32
41	Average Cost of Fuel per Unit Burned	\$ 0.00	\$59.20
42	Avg. Cost of Fuel Burned per Million Btu	\$ 0.00	\$ 2.35
43	Avg. Cost of Fuel Burned per KWh Net Gen.	\$ 0.00	2.45
44	Average Btu per KWh Net Generation	0.00	10,429

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

Plant Name: Gannon (d)	Plant Name: Big Bend (e)	Plant Name: Big Bend (f)	Line No.
Combustion Turbine	Steam	Combustion Turbine	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1985	1974	4
			5
18.0	1,822.5	175.50	
11	1,630	74	6
116	8,760	722	7
14	1,569	174 # winter peak	8
14	1,569	174 # winter peak	9
N/A	Not Normally Limited	N/A	10
1	439	2	11
880,000	10,097,127,000	25,723,000	12
			13
	5,147,145	834,366	14
75,362	146,615,212	1,483,404	15
1,734,099	793,517,302	17,584,860	16
1,809,461	945,279,659	19,902,630	17
100.53	518.67	113.41	18
			19
-	1,793,028	-	20
94,642	194,030,721	1,512,246	21
-	-	-	22
-	6,569,427	-	23
-	-	-	24
-	-	-	25
-	1,963,818	1,810	26
115	3,342,675	5,151	27
-	16,911	-	28
-	962,292	-	29
155	2,291,022	24,307	30
-	15,420,695	-	31
58,739	4,736,781	1,475,224	32
4,947	589,636	4,952	33
158,598	231,717,006	3,023,690	34
18.02	2.29	11.75	35
# 2 Oil	Coal	# 2 Oil	36
			37
3,066	4,299,748	70,274	38
			39
139,422	11,587	139,009	40
\$20.75	\$43.79	\$20.75	41
\$30.87	\$45.13	\$21.52	
\$ 5.27	\$ 1.95	\$ 3.69	42
10.75	1.92	5.88	43
20,399	9,869	15,950	44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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

NOTES TO PAGE 402

NOTE 1

The total cost of plant for Gannon steam (Line 17C) and the cost per KW of installed capacity for Gannon steam (Line 18C) excludes \$140,318,650 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KW of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$351,695,550 and \$276.84 respectively.

NOTE 2

After an analysis of load requirements, operations at the Hookers Point plant (206 MW) was discontinued until the early 1990s. No decision has been made with respect to subsequent periods.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State Commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (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. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) 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 (details) of 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. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Legend for information reported on Pages 422 thru 422A:

STDC = Steel Tower, Double Circuit
ADPSC = Aluminum Double Pole, Single Circuit
SSPDC = Steel Single Pole, Double Circuit
SSPSC = Steel Single Pole, Single Circuit
WDPSC = Wood Double Pole, Single Circuit
WSPSC = Wood Single Pole, Single Circuit
SDPSC = Steel Double Pole, Single Circuit
WSPDC = Wood Single Pole, Double Circuit
SPSC = Single Pole, Single Circuit
SPDC = Single Pole, Double Circuit
DPSC = Double Pole, Single Circuit
DPDC = Double Pole, Double Circuit

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure	LENGTH (Pole Miles)		No. of Circuits
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines, report circuit miles)		
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sta	BB Sub Gen Lds	230000		STDC	1.75	0.63	3
2	Gannon Sta	Gan Gen Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Gen Leads	230000		SDPSC	2.22		3
4	BB Peak Uts	Big Bend Sub	230000		WSPSC	0.60		1
5	Gannon Sub	Sheldon Rd Sub	230000		STDC	14.84		2
6	Gannon Sub	Sheldon Rd Sub	230000		WDPSC	13.59		1
7	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
8	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
9	Big Bend Sub	Ohio Sub	230000		STDC		2.36	2
10	Big Bend Sub	Ohio Sub	230000		WDPSC	9.05		1
11	Big Bend Sub	Ohio Sub	230000		SSPSC	10.74		1
12	Gannon Sub	Pebbledale	230000		WDPSC	8.42		1
13	Gannon Sub	Pebbledale	230000		STDC		5.06	2
14	Gannon Sub	Pebbledale	230000		WDPSC	44.45		1
15	Gannon Sub	Pebbledale	230000		STDC	0.41		2
16	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
17	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
18	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
19	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
20	Big Bend Sub	Mines Sub	230000		WDPSC	0.90		1
21	Big Bend Sub	FPL Tie	230000		STDC		0.20	2
22	Big Bend Sub	FPL Tie	230000		ADPSC	3.12		1
23	Big Bend Sub	FPL Tie	230000		WDPSC	10.06		1
24	Big Bend Sub	River Sub	230000		STDC	2.36	7.87	2
25	Big Bend Sub	River Sub	230000		SSPSC	4.29		1
26	Big Bend Sub	River Sub	230000		WDPSC	7.07		1
27	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
28	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
29	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
30	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
31	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
32	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
33	Sheldon Rd	Dale Mabry	230000		WDPSC	10.32		1
34	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
35	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2
36	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
37	Mines Sub	Pebbledale	230000		WDPSC	24.10		1
38	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
39	Pebbledale	FPC Tie	230000		WDPSC	11.32		1
40	South Eloise	FPC Tie	230000		WDPSC	16.40		1
41	Pebbledale	Ariana	230000		WSPSC	2.32		1
42	Pebbledale	Ariana	230000		STDC	2.99		1

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights and clearing right-of-way)			**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 ACSR								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
2800 ACAR								11
954 ACSR								12
1590 ACSR/AW								13
1590 & 954 ACSR, ACSR/AW								14
1590 ACSR								15
954 ACSR & AAC, 1590 ACSR, 795 AAC								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 & 954 ACSR								21
2/795 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 & 954 ACSR								26
1590 ACSR								27
1590 ACSR								28
2/795 ACSR								29
2800 ACAR								30
954 AAC								31
1590 & 954 AAC								32
1590 ACSR								33
954 ACSR								34
954 ACSR/AW								35
954 ACSR								36
1590 ACSR								37
954 ACSR								38
1590 & 954 ACSR								39
954 ACSR								40
1590 & 954 ACSR								41
954 ACSR/AW								42

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure	LENGTH (Pole Miles)		No. of Circuits
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines, report circuit miles)		
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Pebbledale	Ariana	230000		WDPSC	18.42		1
44	Gannon Sta	Gan Gen LDB	138000		WDPSC	2.55		3
45	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
46	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
47	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
48	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
49	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
50	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
51	Ohio Sub	Clearview Sub	138000		WSPSC	1.97		1
52	Ohio Sub	Clearview Sub	138000		UNDERGRND	0.29		
53	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
54	Ohio Sub	Clearview Sub	138000		WSPSC	1.86		1
55	Gannon	Juneau Sub	138000		WSPSC	12.38		1
56	Gannon	Juneau Sub	138000		SSPDC		0.44	2
57	Gannon	Juneau Sub	138000		WSPDC		0.79	2
58	Various	Various	69000		SPSC	719.21		Var
59	Various	Various	69000		SPDC	5.42	4.45	Var
60	Various	Various	69000		DPSC	19.08		Var
61	Various	Various	69000		DPDC	1.75	1.45	Var
62	Various	Various	69000		UNDERGRND	7.42		
63								
64								
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								
77								
78								
79								
80								
81								
82								
83								
84					TOTAL	1,135.96	29.92	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights and clearing right-of-way)			**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)	
954 ACSR, 1590 ACSR & 954 ACSR/AM								43
600 CU								44
954 AAC & ACSR, 600 CU								45
600 CU								46
636 AAC & 795 SSAC								47
954 AAC								48
954 AAC								49
954 AAC								50
775 SSAC & 336 ACSR								51
500 AAC								52
795 SSAC, 954 AAC & 636 ACSR								53
795 SSAC, 954 AAC								54
636 ACSR, 636 AAC, 954 AAC & 400 CU								55
636 AAC								56
636 AAC								57
VARIOUS								58
VARIOUS								59
VARIOUS								60
VARIOUS								61
VARIOUS								62
								63
								64
								65
* INCLUDES ROADS & TRAILS								66
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								67
								68
								69
								70
								71
								72
								73
								74
								75
								76
								77
								78
								79
								80
								81
								82
								83
	10,496,116	78,862,360	89,358,476					84

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

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 to report minor revisions of lines.
2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (1) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however,

Line No.	LINE DESIGNATION		Line Length in Miles # (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Avg. No. per Miles (e)	Present (f)	Ultimate (g)
1	Various	Various	2.43	SPSC			
2	Various	Various	(0.81)	DPSC			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	* Net miles of transmission line added during 1988.						
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	(lines 38 thru 43 not used)						
44	TOTAL		1.62				

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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.

CONDUCTORS			Voltage KV (Oper- ating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Devices (n)	Total (o)	
								1
								2
								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
				180,693	3,021,366	1,772,618	4,974,677	44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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 column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDER RD-PLANT CITY	DIST-UNATTENDED	69	13	
2	BAY COURT-TAMPA	DIST-UNATTENDED	13	4	
3	BAY COURT-TAMPA	DIST-UNATTENDED	69	13	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69	13	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69	13	
6	BREKLEY RD-RURAL	DIST-UNATTENDED	69	13	
7	BLANTON-RURAL	DIST-UNATTENDED	69	13	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69	13	
9	BRANDON-SAME	DIST-UNATTENDED	69	13	
10	BUCKHORN-RURAL	DIST-UNATTENDED	69	13	
11	CALOOSA-RURAL	DIST-UNATTENDED	69	13	
12	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69	13	
13	CASEY ROAD-RURAL	DIST-UNATTENDED	69	13	
14	CLAREWILD-RURAL	DIST-UNATTENDED	69	13	
15	COOLIDGE-TAMPA	DIST-UNATTENDED	69	13	
16	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69	13	
17	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69	13	
18	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69	13	
19	DEL WEBB-SUN CITY	DIST-UNATTENDED	69	13	
20	EAST BAY-RURAL	DIST-UNATTENDED	69	13	
21	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69	13	
22	EBERLICH ROAD-TAMPA	DIST-UNATTENDED	69	13	
23	EL PRADO-TAMPA	DIST-UNATTENDED	69	4	
24	EL PRADO-TAMPA	DIST-UNATTENDED	69	13	
25	ESTUARY-TAMPA	DIST-UNATTENDED	69	13	
26	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69	13	
27	PERM STREET-TAMPA	DIST-UNATTENDED	13	2	
28	PERM STREET-TAMPA	DIST-UNATTENDED	13	4	
29	PERM STREET-TAMPA	DIST-UNATTENDED	69	13	
30	56TH STREET-TAMPA	DIST-UNATTENDED	69	13	
31	FIRST STREET-TAMPA	DIST-UNATTENDED	69	13	
32	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69	13	
33	FT. KING HWY-RURAL	DIST-UNATTENDED	69	13	
34	46TH STREET-TAMPA	DIST-UNATTENDED	69	13	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

5. Show in columns (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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
50.4	2					1
7.501	4					2
20.0	1					3
28.0	1					4
28.0	1					5
28.0	1					6
20.0	1					7
28.0	1					8
56.0	2					9
28.0	1					10
22.4	1					11
50.4	2					12
28.0	1					13
28.0	1					14
56.0	2					15
28.0	1					16
56.0	2					17
28.0	1					18
44.8	2					19
14.0	1					20
56.0	2					21
56.0	2					22
7.5	3					23
28.0	1					24
28.0	1					25
28.0	1					26
5.0	2					27
5.001	3					28
28.0	1					29
56.0	2					30
22.4	1					31
28.0	1					32
32.5	2					33
56.0	2					34

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
35	14TH STREET-TAMPA	DIST-UNATTENDED	69	13	
36	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69	13	
37	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69	13	
38	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
39	GIBSONTOM-SAME	DIST-UNATTENDED	69	13	
40	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
41	GRAMADA-TAMPA	DIST-UNATTENDED	69	13	
42	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
43	HABANA-TAMPA	DIST-UNATTENDED	69	13	
44	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
45	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
46	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
47	HYDE PARK-TAMPA	DIST-UNATTENDED	13	4	
48	IMPERIAL LAKES-RURAL	DIST-UNATTENDED	69	13	
49	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
50	IVY-TAMPA	DIST-UNATTENDED	69	13	
51	JACKSON RD-TAMPA	DIST-UNATTENDED	69	13	
52	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
53	KEYSTONE-TAMPA	DIST-UNATTENDED	69	8	
54	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
55	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
56	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
57	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
58	LAKE GUN-RURAL	DIST-UNATTENDED	69	13	
59	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
60	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
61	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
62	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
63	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69	13	
64	LAKEWOOD-BRANDON	DIST-UNATTENDED	69	13	
65	LOIS-TAMPA	DIST-UNATTENDED	13	4	
66	LOIS-TAMPA	DIST-UNATTENDED	69	13	
67	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
68	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
69	MARION-TAMPA	DIST-UNATTENDED	69	13	
70	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
71	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
72	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
73	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
74	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
75	MILLER MAC-RUSKIN	DIST-UNATTENDED	69	13	
76	ORIENT PARK-TAMPA	DIST-UNATTENDED	13	2	
77	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	
78	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
28.0	1					35
56.0	2					36
22.4	1					37
56.0	2					38
22.4	1					39
56.0	2					40
28.0	1					41
12.5	1					42
56.0	2					43
28.0	1					44
20.0	1					45
48.0	2					46
7.501	4					47
12.5	1					48
28.0	1					49
28.0	1					50
56.0	2					51
28.0	1					52
3.75	3					53
37.375	2					54
28.0	1					55
28.0	1					56
28.0	1					57
14.0	1					58
12.5	1					59
28.0	1					60
28.0	1					61
20.0	1					62
28.0	1					63
28.0	1					64
10.0	7					65
56.0	2					66
50.4	2					67
56.0	2					68
67.2	2					69
56.0	2					70
10.002	6					71
56.0	2					72
28.0	1					73
28.0	1					74
28.0	1					75
3.0	3					76
28.0	1					77
28.0	1					78

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In kVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
79	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
80	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	
81	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	
82	PINECREST-RURAL	DIST-UNATTENDED	69	13	
83	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
84	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
85	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
86	POLK CITY-SAME	DIST-UNATTENDED	69	13	
87	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
88	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
89	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
90	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
91	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
92	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
93	SECOND AVENUE-TAMPA	DIST-UNATTENDED	13	2	
94	SECOND AVENUE-TAMPA	DIST-UNATTENDED	69	13	
95	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
96	18TH ST-TAMPA	DIST-UNATTENDED	69	13	
97	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
98	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69	13	
99	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
100	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
101	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
102	SUN CITY-SAME	DIST-UNATTENDED	69	13	
103	SUNSET LAKE-TAMPA	DIST-UNATTENDED	69	13	
104	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
105	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69	13	
106	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
107	TERRACE-TAMPA	DIST-UNATTENDED	69	13	
108	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
109	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
110	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
111	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
112	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
113	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
114	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
115	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
116	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
117	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
118	YUKON-TAMPA	DIST-UNATTENDED	69	13	
119	MISC-8 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
120					
121	TOTAL DISTRIBUTION				
122	TRANSMISSION DATA BEGINS ON LINE 123.				

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
28.0	1					79
28.0	1					80
56.0	2					81
22.4	1					82
67.2	2					83
28.0	1					84
56.0	2					85
12.5	1					86
22.4	1					87
28.0	1					88
28.0	1					89
48.0	2					90
28.0	1					91
12.5	1					92
3.75	3					93
9.375	1					94
28.0	1					95
22.4	1					96
56.0	2					97
50.4	2					98
28.0	1					99
37.3	1					100
50.8	3					101
28.0	1					102
28.0	1					103
37.333	1					104
28.0	1					105
44.8	2					106
28.0	1					107
28.0	1					108
28.0	1					109
28.0	1					110
50.4	2					111
56.0	2					112
56.0	2					113
56.0	2					114
12.5	1					115
28.0	1					116
28.0	1					117
50.4	2					118
52.252	24					119
-----	---					120
3,886.140	208					121
-----	---					122

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
123	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
124	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
125	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
126	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
127	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
128	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
129	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
130	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
131	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
132	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
133	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
134	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
135	DADE CITY-SAME	TRANS-UNATTENDED	69	2	
136	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
137	DALE HARBOR-RURAL	TRANS-UNATTENDED	69	13	
138	DALE HARBOR-RURAL	TRANS-UNATTENDED	230	69	
139	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
140	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
141	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
142	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
143	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
144	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
145	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
146	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
147	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
148	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
149	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
150	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
151	HINES-TAMPA	TRANS-UNATTENDED	69	13	
152	HINES-TAMPA	TRANS-UNATTENDED	138	69	
153	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
154	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
155	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69	13	
156	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
157	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
158	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
159	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
160	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	
161	MINES-RURAL	TRANS-UNATTENDED	230	69	
162	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
163	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
164	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
165	RIVER-RURAL	TRANS-UNATTENDED	230	69	
166	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
42.4	2					123
168.0	1					124
224.0	1					125
480.0	1					126
480.0	1					127
480.0	1					128
480.0	1					129
71.5	1					130
71.5	1					131
168.0	1					132
300.0	2					133
28.0	1					134
5.001	3					135
28.0	1					136
56.0	2					137
224.0	1					138
48.0	2					139
30.0	1					140
56.0	2					141
224.0	1					142
150.0	2					143
150.0	2					144
180.0	1					145
205.0	1					146
270.0	1					147
433.0	1					148
28.0	1					149
224.0	1					150
46.75	3					151
168.0	1					152
168.0	1					153
42.5	1					154
66.666	2					155
88.0	1					156
60.0	1					157
56.0	2					158
336.0	2					159
48.0	2					160
336.0	2					161
50.4	2					162
672.0	2					163
336.0	2					164
448.0	2					165
28.0	1					166

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
167	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
168	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
169	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
170	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
171	SO. GIBSONTOWN-SAME	TRANS-UNATTENDED	230	69	
172	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
173	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
174					
175					
176	TOTAL TRANSMISSION				
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179	TOTAL TRANSMISSION &				
180	DISTRIBUTION				
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TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
168.0	1					167
420.0	2					168
168.0	1					169
28.0	1					170
196.0	1					171
420.0	2					172
28.0	1					173
-----	---					174
9,682.717	73					175
-----	---					176
						177
						178
						179
13,568.857	281					180
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						182
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TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
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 (In MVA) (d)
1	Number at Beginning of Year	482,000	120,147	5,880.3
2	Additions During Year			
3	Purchases and Reused	22,547	9,430	403.4
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter total of lines 3 and 4)	22,547	9,430	403.4
6	Reductions During Year			
7	Retirements	4,353	3,412	73.0
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter total of lines 7 and 8)	4,353	3,412	73.0
10	Number at End of year (Lines 1 + 5 - 9)	500,194	126,165	6,210.7
11	In Stock	26,936	5,156	458.8
12	Locked Meters on Customers' Premises	29,733		
13	Inactive Transformers on System			
14	In Customers' Use	443,405	120,643	5,723.5
15	In Company's Use	120	366	28.4
16	TOTAL End of year (Enter total of lines 11 to 15. This line should equal line 10.)	500,194	126,165	6,210.7

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, 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. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs 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. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities 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. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, 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. Explain such estimations in a footnote.
4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:
 - A. Air pollution control facilities:
 - (1) Scrubbers, precipitators, tall smokestacks, etc.
 - (2) Changes necessary to accomodate 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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

ENVIRONMENTAL PROTECTION FACILITIES (Continued)

- E. Esthetic Costs:
- (1) Architectural costs
 - (2) Towers
 - (3) Underground 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 composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
6. Report construction work in progress relating to environmental facilities at line 9.

(\$ in 1,000s)

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
		Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities	1,775	277	(46,825)	315,469	NOTE 1
2	Water Pollution Control Facilities	123	52	(16,649)	19,938	"
3	Solid Waste Disposal Costs	129		52,887	56,305	"
4	Noise Abatement Equipment	22		43	304	"
5	Esthetic Costs			33	33	"
6	Additional Plant Capacity	64			6,244	"
7	Miscellaneous (Identify significant)			6,932	6,932	"
8	TOTAL (total lines 1 thru 7)	2,113	329	(3,579)	405,225	"
9	Construction Work in Progress				65	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. The production environmental facilities identification was corrected on the Continuing Property Records during 1988. Variances from previous estimates are displayed as adjustments. Production environmental expenditures made prior to 1969 and still in service are \$7,166,141. Gannon Coal Conversion costs of \$94,197,635 owned by the Gannon Trust are not included.

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power 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. Also include under item 8 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 No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	15,295,799	NOTE 1
2	Labor, Maintenance, Materials, & Supplies Cost Related to Environmental Facilities & Programs	14,789,797	NOTE 2
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	22,211,873	
7	Replacement Power Costs	3,516,857	NOTE 3
8	Taxes and Fees		
9	Administrative and General	676,078	
10	Other (Identify significant)		
11	TOTAL	56,490,404	

NOTE 1: Book depreciation determined by applying current depreciation rates to pollution control investment.

NOTE 2: Allocation of expenses made on basis of plant investment.

NOTE 3: Based on estimated power usage times average cost per KWH.

INDEX

Schedule	Page No
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
discount	254
expense	254
installments received	252
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress — common utility plant	356
work in progress — electric	216
work in progress — other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	101

INDEX (Continued)

Schedule	Page No
Deferred	
credits, other	269
debts, miscellaneous	233
income taxes accumulated — accelerated	
amortization property	272-273
income taxes accumulated — other property	274-275
income taxes accumulated — other	276-277
income taxes accumulated — pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-338
Directors	105
Discount on capital stock	254
Discount — premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	i-ii
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock	252
Interchange power	328-329

INDEX (Continued)

Schedule	Page No
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	III-IV
List of schedules, this report form	2-4
Long-term debt	256-257
Losses — Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses — electric	320-323
expenses — electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired	
capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
Overhead, construction — electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-338
	401-429

INDEX (Continued)

Schedule	Page No.
Plant — electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant — utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property — losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues — electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales — for resale	310-311
Salvage — nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
holders and voting powers	106-107
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Stock liability for conversion	252
Substations	426
Supplies — materials and	227

INDEX (Continued)

Schedule	Page No
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
reconciliation of net income with taxable income for	272-277
Transformers, line — electric	261
Transmission	429
lines added during year	424-425
lines statistics	422-423
of electric for or by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

The following information was requested by
the Florida Public Service Commission in
addition to the Federal Energy Regulatory
Commission FORM 1.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1988

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and officers and directors listed on Pages 104 and 105. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

1. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary and Treasurer of TECO Transport and Trade Corporation, a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. TECO Transport owns four operating companies which in 1988, provided coal transportation, transfer, storage and docking services to Tampa Electric in the amount of \$86,245,703.
2. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also a Director, Secretary and Treasurer of Gatliff Coal Co., a wholly-owned subsidiary of Tampa Electric Company's parent, TECO Energy, Inc.. Gatliff is a coal mining concern based in Meigsdale, Kentucky. In 1988, Gatliff sold \$91,900,729 of low sulfur coal to Tampa Electric Company.
3. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President, Secretary and Treasurer of TECO Properties Corporation, a wholly-owned subsidiary of Tampa Electric Company's parent, TECO Energy, Inc. During 1988, Tampa Electric Company leased parking facilities from TECO Properties, payments for which amounted to \$374,004. During 1988, TECO Properties Corporation paid to Tampa Electric \$21,419 for operation and maintenance. During 1988, Tampa Electric paid to TECO Properties \$200,006 for purchases of property.
4. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1988, Tampa Electric paid to Ferman Motor Car Company \$244,968 for the purchase of automobiles and related items.
5. E. L. Flow (Director of Tampa Electric Company) is a Director of MCNB National Bank of Florida and T. L. Guzzle (Director of Tampa Electric Company) is a Director of MCNB National Bank of Florida. In 1988, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$31,266 for pension plan trustee services to MCNB National Bank of Florida. Tampa Electric also paid directly to MCNB National Bank of Florida \$37,150 for fees associated with the issuance of Pollution Control Revenue Bonds and related services.
6. H. L. Culbreath (Director of Tampa Electric Company) is a Director of TECO Technologies, Inc., Tampa, Florida, an affiliate of Tampa Electric Company's parent, TECO Energy, Inc.; T. L. Guzzle (Director of Tampa Electric Company) is a Director of TECO Technologies, Inc.; J. L. Ferman, Jr., (Director of Tampa Electric Company) is a Director of TECO Technologies, Inc.; J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is Secretary of TECO Technologies, Inc. TECO Technologies is a computer systems and management consulting firm, which in 1988, provided services paid by Tampa Electric Company, directly and indirectly, of \$2,313,479.

*Business arrangement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates (Continued)

For the Year Ended December 31, 1988

7. The Board of Directors of Tampa Electric Company, as provided on page 105, is also the Board of Directors of TECO Energy, Inc., Tampa Electric Company's parent. In addition, H. L. Culbreath (Director of Tampa Electric Company) is also Chairman of the Board (and Chief Executive Officer until April-11, 1989) of TECO Energy, Inc.; T. L. Guzzle (Director of Tampa Electric Company) is also President and Chief Operating Officer (and Chief Executive Officer as of April 11, 1989) of TECO Energy, Inc.; G. F. Anderson (President and Chief Operating Officer of Tampa Electric Company) is also Executive Vice President-Utility Operations of TECO Energy, Inc.; K. S. Surgenor (Vice President-Human Resources of Tampa Electric Company) is also Vice President-Human Resources of TECO Energy; J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary of TECO Energy, Inc. During 1988, Tampa Electric paid TECO Energy \$13,368,199 for administrative services and \$17,298,282 for computer services. In addition, during 1988, Tampa Electric received \$3,471,404 for administrative services.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1988

For each of the officials named on Pages 104 and 105, list the principal occupation or business affiliation if other than listed on Page 451, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

1. Girard F. Anderson, President of Tampa Electric Company
Executive Vice President - Utility Operations, TECO Energy, Inc.
2. Heywood A. Turner, Senior Vice President - Production of Tampa Electric Company
No affiliations (Note: Retired April 30, 1989)
3. Craig S. Campbell, Vice President - Services of Tampa Electric Company
President, TERMCO, Inc., Tampa, Florida
4. William M. Cantrell, Vice President - Regulatory Affairs of Tampa Electric Company
No affiliations
5. Howard O. Johns, Vice President and Assistant to the President of Tampa Electric Company
No affiliations (Note: Retired August 1, 1988)
6. Lester L. Lefler, Vice President-Controller of Tampa Electric Company
No affiliations
7. Thomas A. Ruddell, Vice President - Corporate Communications of Tampa Electric Company
No affiliations
8. William T. Snyder, Jr., Vice President - Customer Services of Tampa Electric Company
No affiliations
9. Keith S. Surgenor, Vice President - Human Resources of Tampa Electric Company
Vice President - Human Resources, TECO Energy, Inc.
10. Robert F. Tomczak, Vice President - Production Operations and Maintenance of Tampa Electric Company
No affiliations
11. Harry I. Wilson, Vice President - Transmission and Distribution of Tampa Electric Company
No affiliations
12. John R. Rowe, Jr., Assistant Vice President of Tampa Electric Company
No affiliations

For the Year Ended December 31, 1988

13. James E. Sproull, Secretary and Treasurer of Tampa Electric Company

Vice President, Secretary and Treasurer, TECO Properties Corporation, Tampa, Florida
Secretary, Treasurer and Director, Gatliff Coal Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, Mid-South Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Electro-Coal Transfer Corporation, Tampa, Florida
Treasurer, Secretary and Director, Gulfcoast Transit Company, Tampa, Florida
Treasurer, Secretary and Director, G C Service Company, Inc., Tampa, Florida
Secretary and Assistant Treasurer, TECO Energy, Inc., Tampa, Florida
Treasurer, Secretary, TECO Transport & Trade Corporation, Tampa, Florida
Treasurer, Secretary, TECO Coal Corporation, Tampa, Florida
Treasurer, Secretary and Director, TECO Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Rich Mountain Coal Company, Nevisdale, Kentucky
Secretary, TECO Technologies, Inc., Tampa, Florida
Vice President and Secretary, TECO Finance, Inc., Tampa, Florida
Vice President and Secretary, TECO Investments, Inc., Tampa, Florida
Vice President, Secretary, Treasurer and Director, TECO Power Services Corporation, Tampa, Florida
Treasurer, Secretary and Director, Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Treasurer and Secretary, TERMCO, Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Diversified Inc., Tampa, Florida

14. Sara L. Baldwin, Director of Tampa Electric Company

Vice President, Baldwin and Sons, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida

15. Guy Bostick, Director of Tampa Electric Company

Chairman and President, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida

16. Richard M. Clewis, Jr., Director of Tampa Electric Company *

Secretary-Treasurer, Simelt Citrus, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida

17. H. L. Culbreath, Director of Tampa Electric Company

Director, WCNB Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
Director, TECO Technologies, Inc., Tampa, Florida
Chairman of the Board and Director, TECO Energy, Inc., Tampa, Florida (and President until February 22, 1988)
Director, TECO Diversified, Inc., Tampa, Florida

18. Hugh F. Culverhouse, Director of Tampa Electric Company *

Partner, Culverhouse & Botts, Attorneys, Tampa, Florida
Director, The Penn Central Corporation
Director, TECO Energy, Inc., Tampa, Florida
Director, Warner Communications, Inc.

* Retired April 11, 1989

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1988

19. James L. Ferman, Jr., Director of Tampa Electric Company
President, Ferman Motor Car Company, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Bank of Tampa, Tampa, Florida
Director, Concord Life Insurance Company
20. Edward L. Flom, Director of Tampa Electric Company
Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida
Director, MCHB National Bank of Florida, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
21. Henry R. Guild, Jr., Director of Tampa Electric Company
President and Director, Guild, Monrad & Oates, Inc., Boston, Massachusetts
Director, TECO Energy, Inc., Tampa, Florida
Director, Trusteed Funds, Inc., Boston, Massachusetts
22. Timothy L. Guzzle, Director of Tampa Electric Company
President and Chief Operating Officer, TECO Energy, Inc., Tampa, Florida (as of February 22, 1988)
Chief Executive Officer, TECO Energy, Inc., Tampa, Florida (as of April 11, 1989)
Director, MCHB National Bank of Florida, Inc., Tampa, Florida
Director, TECO Technologies, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
23. Charles E. Mendez, Jr., Director of Tampa Electric Company
President, The Mendez/Chunn Company, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
24. James O. Welch, Jr., Director of Tampa Electric Company
Chairman of the Board, Nabisco Brands, Inc., East Hanover, New Jersey
Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida
Vice Chairman of the Board and Director, RJR Nabisco, Inc., Atlanta, Georgia
25. Charles H. Ross, Jr., Director of Tampa Electric Company
Executive Vice President Emeritus, Merrill Lynch & Co., Inc. New York, New York
Director, Merrill Lynch Ready Assets Trust and Merrill Lynch Capital Fund
Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
26. J. Thomas Touchton, Director of Tampa Electric Company
Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies(11)
Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1988

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and any business or financial organizations, firm, or partnership named on Page 451 identifying the parties, amounts, dates, and product, asset, or service involved.

Part I. Specific instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
 2. Below are some types of transactions to include:
 - Management, legal, and accounting services
 - Computer services
 - Engineering and construction services
 - Repairing and servicing of equipment
 - Material, fuel, and supplies furnished
 - Leasing of structures, land, and equipment
 - All rental transactions
 - Sale, purchase, or transfer of various products
-
1. Gatliff Coal Company - Coal Mining
 - Low sulfur coal purchased by the respondent in the amount of \$91,900,729.
 2. TECO Transport and Trade Corporation - coal transportation, transfer and storage, docking services
 - Services purchased by respondent in the amount of \$86,245,703.
 3. TECO Properties Corporation - real estate investments
 - Parking facilities leased by respondent in the amount of \$374,004.
 - Operation and maintenance activities provided by respondent in the amount of \$21,419.
 - Purchase of property by the respondent in the amount of \$200,006.
 4. Fernan Motor Car Company - automobile dealership
 - Purchase of automobiles and related items in the amount of \$244,968.
 5. MCHB National Bank of Florida - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$68,416.
 6. TECO Technologies, Inc. - computer systems and management consulting firm
 - Services purchased by respondent in the amount of \$2,313,479.
 7. TECO Energy, Inc. - parent company
 - Administrative services purchased by respondent in the amount of \$13,368,199.
 - Computer services purchased by the respondent in the amount of \$17,298,282.
 - Administrative services provided by the respondent in the amount of \$3,471,404.

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.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING ELECTRIC SERVICES :

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	1 Revenues Generated	Account No. Recorded	1 Expenses Generated	Account No. Recorded
Lease of Land or Structures Thereon	Indeterminate	101 & 105	391,309	454		
Pole Attachments	Indeterminate	101 & 106	2,381,069	454		
Total			2,772,378			

- 1 The above revenues are the result of incidental rentals. Property acquired by the Company is to meet the functional requirements of the Production, Transmission, Distribution and General departments. The construction configuration of these assets permit some additional uses of the land. The company does not engage in any significant activities on the above property and, hence, does not incur significant expenses.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1988

Composite of Statistics for All Privately Owned Electric Utilities Under Agency Jurisdiction

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$ 2,145,628
Construction Work in Progress	42,260
Plant Acquisition Adjustment	
Plant Held for Future Use	31,868
Materials and Supplies	41,956
Less:	
Depreciation and Amortization	(638,389)
Contributions in Aid of Construction	\$
Net Book Costs	\$ 1,623,323
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 937,172
Depreciation and Amortization Expenses	84,941
Income Taxes	55,672
Other Taxes	58,866
Other Operating Expenses	584,809
Total Operating Expenses	784,288
Net Operating Income	152,884
Other Income (Deductions)	212
Interest Expense	45,493
Net Income	\$ 107,603
Customers (Intrastate Only)	
Residential - Yearly Average	383,717
Commercial - Yearly Average	48,713
Industrial - Yearly Average	561
Others - Yearly Average	3,448
Total	436,439
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	12,943
Average Residential Cost per KWH (cents/KWH)	8.13
Average Residential Monthly Bill	\$ 88
Gross Plant Investment per Customer	\$ 4,916

*Plant in Service is reduced for contributions in aid of construction.

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
UTILITY PLANT				
ELECTRIC PLANT IN SERVICE (101)	2,072,455,245	2,072,455,245		
PROPERTY UNDER CAPITAL LEASES (101.1)				
ELECTRIC PLANT PURCHASED OR SOLD (102)				
EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED (103.1)				
ELECTRIC PLANT LEASED TO OTHERS (104)				
ELECTRIC PLANT HELD FOR FUTURE USE (105)	31,867,433	31,867,433		
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	73,172,927	73,172,927		
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	42,259,817	42,259,817		
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(629,944,927)	(629,944,927)		
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(8,443,800)	(8,443,800)		
ELECTRIC PLANT ACQUISITION ADJUSTMENTS (114)				
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENTS (115)				
OTHER ELECTRIC PLANT ADJUSTMENTS (116)				
OTHER UTILITY PLANT (118)				
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PROPERTY (119)				
NUCLEAR FUEL IN PROCESS OF REFINEMENT, CONVERSION, ENRICHMENT AND FABRICATION (120.1)				
NUCLEAR FUEL MATERIALS AND ASSEMBLIES - STOCK ACCOUNT (120.2)				
NUCLEAR FUEL ASSEMBLIES IN REACTOR (120.3)				
SPENT NUCLEAR FUEL (120.4)				
ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
NUCLEAR FUEL UNDER CAPITAL LEASES (120.6)				
 TOTAL UTILITY PLANT	 1,581,366,695	 1,581,366,695	 0	 0
 OTHER PROPERTY AND INVESTMENTS				
NONUTILITY PROPERTY (121)	391,325			391,325
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(162,197)			(162,197)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	10,000		
OTHER INVESTMENTS (124)	475,999	475,999		
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
 TOTAL OTHER PROPERTY AND INVESTMENTS	 715,127	 485,999	 0	 229,128

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
CURRENT AND ACCRUED ASSETS				
CASH (131)	982,719	982,719		
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	325,011	325,011		
WORKING FUNDS (135)	66,339	66,339		
TEMPORARY CASH INVESTMENTS (136)	4,864,124	4,864,124		
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	61,071,619	61,071,619		
OTHER ACCOUNTS RECEIVABLE (143)	12,520,395	12,520,395		
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(1,018,872)	(1,018,872)		
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	904,281	0		904,281
FUEL STOCK (151)	81,108,704	81,108,704		
FUEL STOCK EXPENSES UNDISTRIBUTED (152)				
RESIDUALS (153)				
PLANT MATERIALS AND OPERATING SUPPLIES (154)	41,944,220	41,944,220		
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	11,400	11,400		
PREPAYMENTS (165)	2,160,240	2,157,407		2,833
INTEREST AND DIVIDENDS RECEIVABLE (171)	929,596	929,596		
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	21,097,582	21,097,582		
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
TOTAL CURRENT AND ACCRUED ASSETS	226,967,358	226,060,244	0	907,114

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITIES
<u>DEFERRED DEBITS</u>				
UNAMORTIZED DEBT EXPENSE (101)	5,843,843	5,843,843		
EXTRAORDINARY PROPERTY LOSSES (102.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (102.2)	1,288,294	1,288,294		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (103)	466,164	466,164		
CLEARING ACCOUNTS (104)	2,123	2,123		
TEMPORARY FACILITIES (105)				
MISCELLANEOUS DEFERRED DEBITS (106)	52,933,214	52,933,214		
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (107)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (108)	70,422	70,422		
UNAMORTIZED LOSS ON REACQUIRED DEBT (109)				
ACCUMULATED DEFERRED INCOME TAXES (190)	15,461,760	13,839,870		1,621,890
TOTAL DEFERRED DEBITS	76,065,820	74,443,250	0	1,621,890
TOTAL ASSETS AND OTHER DEBITS	1,885,115,000	1,882,356,868	0	2,758,132
<u>PROPRIETARY CAPITAL</u>				
COMMON STOCK ISSUED (201)	119,696,788	119,696,788		
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	72,956,000	72,956,000		
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,245		
DONATIONS RECEIVED FROM STOCKHOLDERS (208)				
REDUCTION IN PAR OR STATED VALUE OF CAPITAL STOCK (209)				
GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK (210)	28,238	28,238		
MISCELLANEOUS PAID IN CAPITAL (211)	410,510,267	410,510,267		
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
DISCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,692,253)		
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	179,578,867	179,578,867		
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	781,097,152	781,097,152	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>LONG TERM DEBT</u>				
BONDS (221)	516,637,181	516,637,181		
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	378,747	378,747		
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
TOTAL LONG-TERM DEBT	517,015,928	517,015,928	0	0
<u>OTHER NONCURRENT LIABILITIES</u>				
OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT (227)				
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)				
ACCUMULATED PROVISION FOR INJURIES AND DAMAGES (228.2)	6,601,263	6,601,263		
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	346,007	346,007		
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)	21,287,378	21,287,378		
TOTAL OTHER NONCURRENT LIABILITIES	28,234,648	28,234,648	0	0
<u>CURRENT & ACCRUED LIABILITIES</u>				
NOTES PAYABLE (231)	24,247,000	24,247,000		
ACCOUNTS PAYABLE (232)	46,289,538	46,289,538		
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	27,456,451	15,405,393		7,051,058
CUSTOMER DEPOSITS (235)	30,761,361	30,719,392		41,969
TAXES ACCRUED (236)	2,031,292	1,595,239		156,053
INTEREST ACCRUED (237)	11,571,735	11,571,735		
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	3,902,629	3,902,629		
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	6,358,168	6,358,168		
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
TOTAL CURRENT & ACCRUED LIABILITIES	147,618,174	140,089,094	0	7,529,080

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>DEFERRED CREDITS</u>				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	11,682,920	8,339,565		3,343,355
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	91,692,008	91,669,220		22,788
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)	12,420	12,420		
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	8,037,337	8,037,337		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	275,182,273	275,182,273		
ACCUMULATED DEFERRED INCOME TAXES (283)	24,542,140	24,542,140		
TOTAL DEFERRED CREDITS	411,149,098	407,782,955	0	3,366,143
TOTAL LIABILITIES AND OTHER CREDITS	1,885,115,000	1,874,219,777	0	10,895,223
<u>ELECTRIC PLANT IN SERVICE</u>				
INTANGIBLE PLANT				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	13,211,307	13,211,307		
TOTAL INTANGIBLE PLANT	13,211,307	13,211,307	0	0
PRODUCTION PLANT - STEAM				
LAND AND LAND RIGHTS (310)	6,063,674	6,063,674		
STRUCTURES AND IMPROVEMENTS (311)	190,440,223	190,440,223		
BOILER PLANT EQUIPMENT (312)	646,822,982	646,822,982		
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	233,332,847	233,332,847		
ACCESSORY ELECTRIC EQUIPMENT (315)	113,782,892	113,782,892		
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	24,681,038	24,681,038		
TOTAL STEAM PRODUCTION PLANT	1,215,123,656	1,215,123,656	0	0
PRODUCTION PLANT - NUCLEAR				
LAND AND LAND RIGHTS (320)				
STRUCTURES AND IMPROVEMENTS (321)				
REACTOR PLANT EQUIPMENT (322)				
TURBOGENERATOR UNITS (323)				
ACCESSORY ELECTRIC EQUIPMENT (324)				
MISCELLANEOUS POWER PLANT EQUIPMENT (325)				
TOTAL NUCLEAR PRODUCTION PLANT	0	0	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,338,390	3,338,390		
STRUCTURES AND IMPROVEMENTS (361)	504,652	504,652		
STATION EQUIPMENT (362)	69,337,237	69,337,237		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	69,928,202	69,928,202		
OVERHEAD CONDUCTORS AND DEVICES (365)	99,066,996	99,066,996		
UNDERGROUND CONDUIT (366)	38,643,127	38,643,127		
UNDERGROUND CONDUCTORS AND DEVICES (367)	51,978,802	51,978,802		
LINE TRANSFORMERS (368)	128,885,191	128,885,191		
SERVICES (369)	53,158,252	53,158,252		
METERS (370)	31,575,327	31,575,327		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	34,630,905	34,630,905		
TOTAL DISTRIBUTION PLANT	581,047,081	581,047,081	0	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	2,686,458	2,686,458		
STRUCTURES AND IMPROVEMENTS (390)	40,195,002	40,195,002		
OFFICE FURNITURE AND EQUIPMENT (391)	34,662,920	34,662,920		
TRANSPORTATION EQUIPMENT (392)	26,264,428	26,264,428		
STORES EQUIPMENT (393)	1,065,726	1,065,726		
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	4,791,082	4,791,082		
LABORATORY EQUIPMENT (395)	3,111,540	3,111,540		
POWER OPERATED EQUIPMENT (396)				
COMMUNICATION EQUIPMENT (397)	42,217,996	42,217,996		
MISCELLANEOUS EQUIPMENT (398)	455,435	455,435		
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	155,450,587	155,450,587	0	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,145,628,172	2,145,628,172	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,338,390	3,338,390		
STRUCTURES AND IMPROVEMENTS (361)	504,652	504,652		
STATION EQUIPMENT (362)	69,337,237	69,337,237		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	69,928,202	69,928,202		
OVERHEAD CONDUCTORS AND DEVICES (365)	99,066,996	99,066,996		
UNDERGROUND CONDUIT (366)	38,643,127	38,643,127		
UNDERGROUND CONDUCTORS AND DEVICES (367)	51,978,802	51,978,802		
LINE TRANSFORMERS (368)	128,885,191	128,885,191		
SERVICES (369)	53,158,252	53,158,252		
METERS (370)	31,575,327	31,575,327		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	34,630,905	34,630,905		
TOTAL DISTRIBUTION PLANT	581,047,081	581,047,081	0	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	2,686,458	2,686,458		
STRUCTURES AND IMPROVEMENTS (390)	40,195,002	40,195,002		
OFFICE FURNITURE AND EQUIPMENT (391)	34,662,920	34,662,920		
TRANSPORTATION EQUIPMENT (392)	26,264,428	26,264,428		
STORES EQUIPMENT (393)	1,065,726	1,065,726		
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	4,791,082	4,791,082		
LABORATORY EQUIPMENT (395)	3,111,540	3,111,540		
POWER OPERATED EQUIPMENT (396)				
COMMUNICATION EQUIPMENT (397)	42,217,996	42,217,996		
MISCELLANEOUS EQUIPMENT (398)	455,435	455,435		
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	155,450,587	155,450,587	0	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,145,628,172	2,145,628,172		

JANPA UTILITIES COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	403,784,829	403,784,829		
COMMERCIAL AND INDUSTRIAL SALES (442)	394,926,768	394,926,768		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	6,975,120	6,975,120		
OTHER SALES TO PUBLIC AUTHORITIES (445)	56,339,842	56,339,842		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (440)				
TOTAL SALES TO ULTIMATE CUSTOMERS	862,026,559	862,026,559	0	0
SALES FOR RESALE (447)	85,497,170	85,497,170		
TOTAL SALES OF ELECTRICITY	947,523,729	947,523,729	0	0
PROVISION FOR RATE REFUNDS (449.1)	(23,770,000)	(23,770,000)		
NET SALES OF ELECTRICITY	923,753,729	923,753,729	0	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,542,107	4,542,107		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	2,772,378	2,772,378		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	6,103,749	6,103,749		
TOTAL OTHER OPERATING REVENUES	13,418,234	13,418,234	0	0
TOTAL ELECTRIC OPERATING REVENUES (400)	937,171,963	937,171,963	0	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	3,223,899	3,223,899		
FUEL RECOVERABLE (501.1)	341,804,383	341,804,383		
FUEL NON-RECOVERABLE (501.2)	5,218,148	5,218,148		
STEAM EXPENSES (502)	9,011,254	9,011,254		
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	3,375,427	3,375,427		
MISCELLANEOUS STEAM POWER EXPENSES (506)	6,144,253	6,144,253		
RENTS (507)	16,807	16,807		
TOTAL OPERATION	368,794,171	368,794,171	0	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	1,736,590	1,736,590		
MAINTENANCE OF STRUCTURES (511)	4,030,583	4,030,583		
MAINTENANCE OF BOILER PLANT (512)	27,627,274	27,627,274		
MAINTENANCE OF ELECTRIC PLANT (513)	8,698,740	8,698,740		
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,117,215	1,117,215		
TOTAL MAINTENANCE	43,210,402	43,210,402	0	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	412,004,573	412,004,573	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
[*] NUCLEAR POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (517)				
FUEL RECOVERABLE (518.1)				
FUEL NON-RECOVERABLE (518.2)				
COOLANTS & WATER (519)				
STEAM EXPENSES (520)				
STEAM TRANSFERRED - CREDIT (522)				
ELECTRIC EXPENSES (523)				
MISCELLANEOUS NUCLEAR POWER EXPENSES (524)				
RENTS (525)				
TOTAL OPERATION	0	0	0	0
[*] NUCLEAR POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (528)				
MAINTENANCE OF STRUCTURES (529)				
MAINTENANCE OF REACTOR PLANT EQUIPMENT (530)				
MAINTENANCE OF ELECTRIC PLANT (531)				
MAINTENANCE OF MISCELLANEOUS NUCLEAR PLANT (532)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL NUCLEAR POWER GENERATION O & M	0	0	0	0
[*] HYDRAULIC POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION & ENGINEERING (535)				
WATER FOR POWER (536)				
HYDRAULIC EXPENSES (537)				
ELECTRIC EXPENSES (538)				
MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES (539)				
RENTS (540)				
TOTAL OPERATION	0	0	0	0
[*] HYDRAULIC POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (541)				
MAINTENANCE OF STRUCTURES (542)				
MAINTENANCE OF RESERVOIRS, DAMS & WATERWAYS (543)				
MAINTENANCE OF ELECTRIC PLANT (544)				
MAINTENANCE OF MISCELLANEOUS HYDRAULIC PLANT (545)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL HYDRAULIC POWER GENERATION O & M	0	0	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1968

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
[*] OTHER POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (546)				
FUEL RECOVERABLE (547.1)	1,552,056	1,552,056		
FUEL NON-RECOVERABLE (547.2)	54,832	54,832		
GENERATION EXPENSES (548)	1,810	1,810		
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	5,266	5,266		
RENTS (550)				
TOTAL OPERATION	1,613,964	1,613,964	0	0
[*] OTHER POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (551)				
MAINTENANCE OF STRUCTURES (552)	24,462	24,462		
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	1,533,962	1,533,962		
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	9,899	9,899		
TOTAL MAINTENANCE	1,568,323	1,568,323	0	0
TOTAL OTHER POWER GENERATION O & M	3,182,287	3,182,287	0	0
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*]				
PURCHASED POWER RECOVERABLE (555.1)	19,157,620	19,157,620		
PURCHASED POWER NON-RECOVERABLE (555.2)	2,942,022	2,942,022		
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	18,836,289	18,836,289		
TOTAL OTHER POWER SUPPLY EXPENSES O & M	40,935,931	40,935,931	0	0
TOTAL POWER PRODUCTION EXPENSES	456,122,791	456,122,791	0	0
[*] TRANSMISSION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION & ENGINEERING (560)	874,509	874,509		
LOAD DISPATCHING (561)	1,229,897	1,229,897		
STATION EXPENSES (562)	745,437	745,437		
OVERHEAD LINE EXPENSES (563)	193,291	193,291		
UNDERGROUND LINE EXPENSES (564)	101	101		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)				
MISCELLANEOUS TRANSMISSION EXPENSES (566)	346,796	346,796		
RENTS (567)	7,404	7,404		
TOTAL OPERATION	3,397,435	3,397,435	0	0
[*] TRANSMISSION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (568)	3,653	3,653		
MAINTENANCE OF STRUCTURES (569)	18,405	18,405		
MAINTENANCE OF STATION EQUIPMENT (570)	1,573,212	1,573,212		
MAINTENANCE OF OVERHEAD LINES (571)	1,602,418	1,602,418		
MAINTENANCE OF UNDERGROUND LINES (572)	796	796		
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)				
TOTAL MAINTENANCE	3,198,484	3,198,484	0	0
TOTAL TRANSMISSION EXPENSES O & M	6,595,919	6,595,919	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
ELECTRIC OPERATING REVENUES				
[*] DISTRIBUTION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (580)	1,182,663	1,182,663		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	848,458	848,458		
OVERHEAD LINE EXPENSES (583)	616,401	616,401		
UNDERGROUND LINE EXPENSES (584)	198,619	198,619		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	744,005	744,005		
METER EXPENSES (586)	2,723,722	2,723,722		
CUSTOMER INSTALLATIONS EXPENSES (587)	2,263,448	2,263,448		
MISCELLANEOUS EXPENSES (588)	3,736,427	3,736,427		
RENTS (589)	14,235	14,235		
TOTAL OPERATION	12,327,978	12,327,978	0	0
[*] DISTRIBUTION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	999,523	999,523		
MAINTENANCE OF STRUCTURES (591)	130,445	130,445		
MAINTENANCE OF STATION EQUIPMENT (592)	1,356,991	1,356,991		
MAINTENANCE OF OVERHEAD LINES (593)	7,218,089	7,218,089		
MAINTENANCE OF UNDERGROUND LINES (594)	784,130	784,130		
MAINTENANCE OF LINE TRANSFORMERS (595)	483,984	483,984		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,060,240	1,060,240		
MAINTENANCE OF METERS (597)	362,654	362,654		
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	22,232	22,232		
TOTAL MAINTENANCE	12,419,088	12,419,088	0	0
TOTAL DISTRIBUTION EXPENSES O & M	24,747,066	24,747,066	0	0
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*]				
SUPERVISION (901)	514,444	514,444		
METER READING EXPENSES (902)	1,866,486	1,866,486		
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	12,142,734	12,142,734		
UNCOLLECTIBLE ACCOUNTS (904)	2,562,421	2,562,421		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	2	2		
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	17,086,087	17,086,087	0	0
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION[*]				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	18,582,514	18,582,514		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	835,360	835,360		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	19,417,874	19,417,874	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
[*] SALES EXPENSES - OPERATION [*]				
SUPERVISION (911)	32,005	32,005		
DEMONSTRATING AND SELLING EXPENSES (912)	410,172	410,172		
ADVERTISING EXPENSES (913)	35,982	35,982		
MISCELLANEOUS SALES EXPENSES (916)	50	50		
TOTAL SALES EXPENSES O & M	478,209	478,209	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*]				
ADMINISTRATIVE AND GENERAL SALARIES (920)	14,722,779	14,722,779		
OFFICE SUPPLIES AND EXPENSES (921)	10,318,284	10,318,284		
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(3,851,823)	(3,851,823)		
OUTSIDE SERVICES EMPLOYED (923)	1,964,227	1,964,227		
PROPERTY INSURANCE (924)	1,938,017	1,938,017		
INJURIES AND DAMAGES (925)	3,428,240	3,428,240		
EMPLOYEE PENSIONS AND BENEFITS (926)	18,118,806	18,118,806		
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	1,059,248	1,059,248		
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	118,939	118,939		
MISCELLANEOUS GENERAL EXPENSES (930.2)	5,780,363	5,780,363		
RENTS (931)	3,336,375	3,336,375		
TOTAL OPERATION	56,933,455	56,933,455	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*]				
MAINTENANCE OF GENERAL PLANT (932)	2,760,863	2,760,863		
TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	59,694,318	59,694,318	0	0
TOTAL ELECTRIC OPERATION EXPENSES (401)	520,985,104	520,985,104	0	0
TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	63,157,160	63,157,160	0	0
TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	584,142,264	584,142,264	0	0
DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	44,884,775	44,884,775		
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	940,097	940,097		
TRANSMISSION PLANT	5,771,632	5,771,632		
DISTRIBUTION PLANT	20,574,913	20,574,913		
GENERAL PLANT	10,479,053	10,479,053		
COMMON PLANT - ELECTRIC				
TOTAL DEPRECIATION EXPENSE (403)	82,650,470	82,650,470	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT INTANGIBLE PLANT	2,290,121	2,290,121		
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF LIMITED-TERM PLANT (404)	2,290,121	2,290,121	0	0
AMORTIZATION OF OTHER ELECTRIC PLANT INTANGIBLE PLANT				
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF OTHER ELECTRIC PLANT (405)	0	0	0	0
AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJS. (406)	0	0	0	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)	672,408	672,408	0	0
TAXES OTHER THAN INCOME TAXES (408.1)	58,866,314	58,866,314	0	0
INCOME TAXES (409.1)	62,988,991	62,988,991	0	0
PROVISION FOR DEFERRED INCOME TAXES (410.1)	21,729,383	21,729,383	0	0
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(24,695,179)	(24,695,179)	0	0
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(4,351,029)	(4,351,029)	0	0
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(6,114)	(6,114)	0	0
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)				
TOTAL ELECTRIC OPERATING EXPENSES	784,287,629	784,287,629	0	0
NET ELECTRIC OPERATING INCOME	152,884,334	152,884,334	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(670,417)			(670,417)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	930,607			930,607
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)				
MISCELLANEOUS NONOPERATING INCOME (421)	375			375
GAIN ON DISPOSITION OF PROPERTY (421.1)	160,323			160,323
TOTAL OTHER INCOME	420,888	0	0	420,888
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	302,151			302,151
TOTAL OTHER INCOME DEDUCTIONS	302,151	0	0	302,151
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	22,242			22,242
INCOME TAXES - FEDERAL AND OTHER (409.2)	(38,485)			(38,485)
PROVISION FOR DEFERRED INCOME TAXES (410.2)	15,571			15,571
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(82,332)			(82,332)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)				
INVESTMENT TAX CREDITS (420)	(9,750)			(9,750)
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(92,754)	0	0	(92,754)
NET OTHER INCOME AND DEDUCTIONS	211,491	0	0	211,491
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	42,835,241	42,835,241		
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	303,092	303,092		
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(52,560)	(52,560)		
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	5,219,787	5,219,787		
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(2,812,790)	(2,812,790)		
NET INTEREST CHARGES	45,492,770	45,492,770	0	0
INCOME BEFORE EXTRAORDINARY ITEMS	107,603,055	107,391,564	0	211,491
EXTRAORDINARY ITEMS				
EXTRAORDINARY INCOME (434)				
EXTRAORDINARY DEDUCTIONS (435)				
INCOME TAXES - FEDERAL AND OTHER (409.3)				
EXTRAORDINARY ITEMS AFTER TAXES	0	0	0	0
NET INCOME	107,603,055	107,391,564	0	211,491

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

1988

TABLE OF CONTENTS

	Page
PART I Telephone Numbers	2
A. Corporate	
B. Officers	
C. Directors	
PART II Company Profile	3
A. Brief Company History	
B. Operating Territory	
C. Major Goals and Objectives	
D. Major Operating Divisions and Functions	
E. Affiliates and Relationships	
F. Current and Projected Growth Patterns	
PART III Corporate Records	4
A. Location	
B. Description	
C. List Audit Groups Reviewing Records and Operations	
PART IV Parent/Affiliate Organizational Chart	5
PART V Liaison Personnel Directory	6-7
A. List	
B. Organizational Chart	

PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/89)

A. Company's Universal Telephone Number: (813) 228-4111

B. Direct Telephone Numbers for Each:

OFFICER

<u>Name</u>	<u>Title</u>	<u>Number</u>
1. Girard F. Anderson	President	228-4293
2. Heywood A. Turner *	Senior Vice President - Production	"
3. Craig S. Campbell	Vice President - Services	"
4. William M. Cantrell	Vice President - Regulatory Affairs	"
5. Lester L. Lefler	Vice President - Controller	"
6. Thomas A. Ruddell	Vice President - Corporate Communications	"
7. William T. Snyder, Jr.	Vice President - Customer Services	"
8. Keith S. Surgenor	Vice President - Human Resources	"
9. Robert F. Tomczak	Vice President - Production Operations and Maintenance	"
10. Harry L. Wilson	Vice President - Transmission and Distribution	"
11. John R. Rowe, Jr.	Assistant Vice President	"
12. James E. Sproull	Secretary and Treasurer	"

* Retired April 30, 1989.

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTOR

<u>Name</u>	<u>Title</u>	<u>Number</u>
1. Sara L. Baldwin	Vice President Baldwin & Sons, Inc.	228-4293
2. Guy Bostick	Chairman of the Board and President Comcar Industries, Inc.	*
3. Richard M. Clewis, Jr. *	Secretary-Treasurer Simelc Citrus, Inc.	*
4. H. L. Culbreath	Chairman of the Board Chief Executive Officer (Since February 22, 1988) TECO Energy, Inc.	*
5. Hugh F. Culverhouse *	Partner Culverhouse & Botts	*
6. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	*
7. Edward L. Flom	Chairman of the Board and Director Florida Steel Corporation	*
8. Henry R. Guild, Jr.	President Guild, Monrad & Oates, Inc.	*
9. Timothy L. Guzzle	President and Chief Operating Officer TECO Energy, Inc. (Since February 22, 1988)	*
10. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	*
11. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	*
12. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	*
13. James O. Welch, Jr.	Vice Chairman of the Board - RJR Nabisco, Inc. Chairman - Nabisco Brands, Inc.	*

* Retired April 11, 1989.

PART II - COMPANY PROFILE

Tampa Electric Company, the principal subsidiary of TECO Energy, Inc., is a public utility operating wholly within the state of Florida and engaged in the generation, purchase, transmission, distribution and sale of electric energy. First incorporated in December 1899, Tampa Electric currently serves approximately 443,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1988, the company employed 3,065 regular full-time employees and had a system capability of 3,082 megawatts, including 206 megawatts on long-term reserve standby.

The company is comprised of eight principal divisions: Power Production, Power Distribution, Customer Services, Regulatory Affairs, Corporate Communications, Human Resources, Services and Finance.

Tampa Electric's goals include the following: lower effective residential rates below \$79.11 per thousand kilowatt hours; manage legislative effects on key issues to avoid unduly burdensome impacts on Customers; maintain a high level of Customer and public satisfaction with our prices, service levels, community participation and caring; and develop and maintain a well-informed, appropriately sized, motivated work force that is positively responsive to change and is committed to the Customer and safety on the job.

Tampa Electric's affiliates under TECO Energy, Inc., the parent company, include TECO Diversified, Inc., TECO Finance, Inc., TECO Investments, Inc. and TECO Power Services Corporation.

Tampa Electric's service area economy is expected to remain on an upward course in 1989, although the pace of growth should moderate from the previous year. Service area residential Customers are projected to rise 2.9% this year, similar to the 1988 increase. Over the next decade, the average annual growth in residential Customers is projected to be 2.7%.

Higher energy sales and peak demand are expected during the 1988 - 1998 period with the residential, commercial and public authority sectors providing the major contributions to growth. Between 1988 - 1998, energy sales are expected to expand at a 2.7% annual rate as compared to 2.1% over the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.7%.

TECO Energy's largest non-utility subsidiary is TECO Diversified, Inc., which provides direction for the diversified non-financial activities of TECO Energy.

TECO Diversified's largest subsidiary is TECO Transport & Trade Corporation, which directs the activities of TECO Diversified's barge and terminal companies. TECO Transport & Trade performs services for Tampa Electric and other companies.

TECO Diversified's coal mining operations are managed by TECO Coal Corporation, which supplied about one-third of the coal used in Tampa Electric's power plants in 1988.

TECO Diversified's real estate subsidiary, TECO Properties Corporation, participates in real estate investment opportunities primarily in Tampa Electric's service area.

TECO Finance, Inc. acts as the financing arm for the diversified activities of TECO Energy, raising both short- and long-term debt capital for TECO Investments and other strategic ventures.

TECO Investments, Inc. invests capital in short- and long-term passive investments.

PART III - CORPORATE RECORDS

A. Location:

702 N. Franklin Street
Tampa, Florida 33602

B. Description:

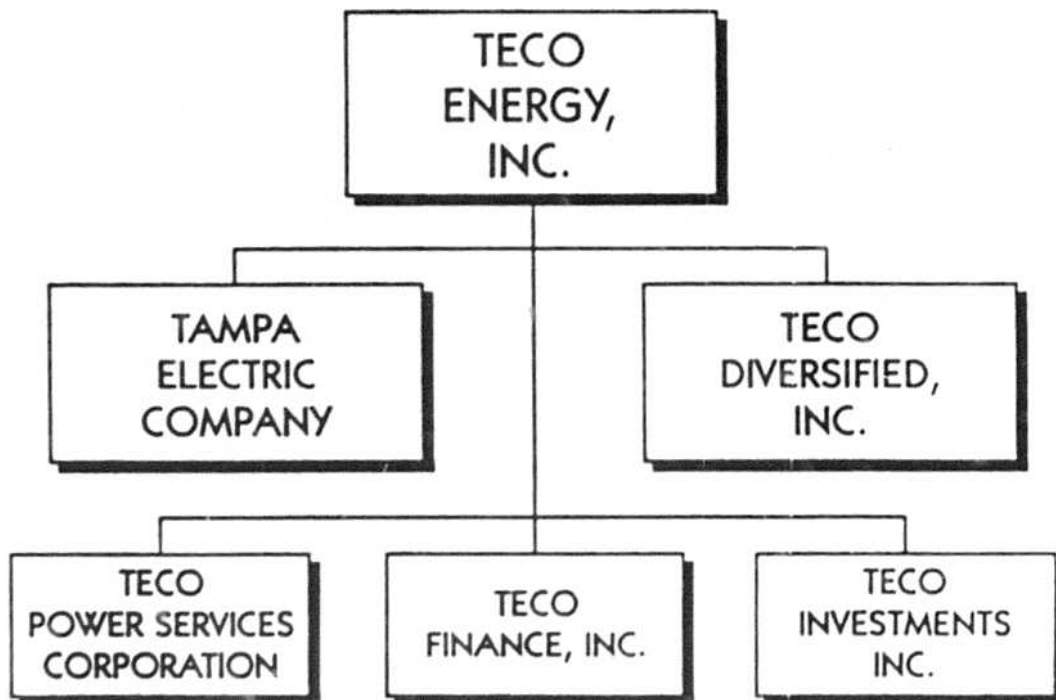
Tampa Electric is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

C. List Audit Groups Reviewing Records and Operations:

Coopers & Lybrand
Florida Public Service Commission
Federal Energy Regulatory Commission
Internal Revenue Service
Florida Department of Revenue
and a number of other governmental agencies.

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

CURRENT AS OF: April 11, 1989



PART V - LIAISON PERSONNEL DIRECTORY (4)

A. List

(As of 2/1/89)

Name of Company Representative (1)	Title or Position (2)	Organizational Unit (3) (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
L. L. Willis, Esq.	Legal Cnsl	Ausley Law Firm	M/A	Legal	All
J. D. Beasley, Esq.	Legal Cnsl	Ausley Law Firm	M/A	Legal	All
R. R. Hart, Esq.	Legal Cnsl	Ausley Law Firm	M/A	Legal	All
G. F. Anderson	President	Tampa Electric Company	M/A	Policy	Commissioners
M. M. Cantrell	V.P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
R. D. Chapman	Manager	Reg. Coordination	J. R. Rowe, Jr.	Regulatory Affairs	Commissioners
G. L. Gillette	Manager	Generation Planning	G. D. Jennings	Engineering	Commissioners
G. D. Jennings	Director	Power Resource Planning	W. M. Cantrell	Engineering	Commissioners
G. A. Escalovsky	Sr. Engr	Production Services	D. H. Finke	GP/IF	Commissioners
G. J. Tordecki	Asst. Direct	Demand Side Planning	G. D. Jennings	Conservation	Commissioners
L. L. Lefler	V.P. & Contr	Finance	G. F. Anderson	Policy	Commissioners
L. S. McNaughty	Asst. to VP	Rates and Reg. Control	J. R. Rowe, Jr.	Regulatory Affairs	Commissioners
D. M. Mestas	Asst. Direct	Cogeneration	G. D. Jennings	Cogeneration	Commissioners
W. H. Meyer	Sr. Cons Eng	Rates and Reg. Control	L. R. Smith	Cost Studies	Commissioners
T. B. Moore	Manager	Economic Planning & Testing	G. J. Tordecki	Economics	Commissioners
J. E. Mulder	Sr. Cons Eng	Rates and Reg. Control	L. R. Smith	Rates	Commissioners
D. E. Pless	Director	Fuels	G. F. Anderson	Fuels	Commissioners
C. L. Raish	Manager	Load Research	G. J. Tordecki	Load Research	Commissioners
J. B. Raul	Asst. Direct	Power Resource Planning	G. D. Jennings	Engineering	Commissioners
A. D. Reimers	Asst. Contr	Reg. Accounting	L. L. Lefler	Regulatory, Fuels	Commissioners
J. R. Rowe, Jr.	Asst. V. P.	Rates and Reg. Control	W. M. Cantrell	Regulatory Affairs	Commissioners
E. A. Simokat	Manager	Rates and Reg. Control	J. R. Rowe, Jr.	Regulatory Affairs	Commissioners
L. R. Smith	Manager	Rates and Reg. Control	J. R. Rowe, Jr.	Rates	Commissioners
R. R. Stevens	Sr. Consult	Cogeneration	G. D. Jennings	Cogeneration	Commissioners
R. F. Tanczak	V.P.	Production Oper. & Maint.	G. F. Anderson	Production	Commissioners

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 2/1/89)

President	G. F. Anderson
Vice President and Controller	L. L. Lefler
Vice President Regulatory Affairs	W. N. Cantrell
Vice President Production, Operations, and Maintenance	R. F. Tomczak
Director Fuels	D. E. Pless
Vice President Production, Operations, and Maintenance	R. F. Tomczak
General Manager Production Services	W. A. Wilcher
Senior Engineer	G. A. Keselowsky
Vice President and Controller	L. L. Lefler
Assistant Controller	A. D. Remmers
Vice President Regulatory Affairs	W. N. Cantrell
Assistant Vice President	J. R. Rowe, Jr.
Assistant to the Vice President	L. S. McGaughy
Manager Rate Design and Administration	L. R. Smith
Senior Consulting Engineer (Cost)	W. H. Meyer
Senior Consulting Engineer (Rate)	J. E. Mulder
Manager Regulatory Coordination	R. D. Chapman
Manager Regulatory Control	E. A. Simokat
Director Power Resource Planning	G. D. Jennings
Assistant Director Cogeneration	D. M. Mestas
Senior Consultant	R. R. Stevens
Assistant Director Demand Side Planning	G. J. Kordecki
Manager Economic Planning and Forecasting	T. W. Moore
Manager Load Research	C. L. Raish
Assistant Director Power Resource Planning	J. B. Raml
Manager Generation Planning	G. L. Gillette

PART V - LIAISON PERSONNEL DIRECTORY (4)

A. List

(As of 2/1/89)

Name of Company Representative (1)	(2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
L. L. Willis, Esq.		Legal Cnsl	Ausley Law Firm	N/A	Legal	All
J. D. Beasley, Esq.		Legal Cnsl	Ausley Law Firm	N/A	Legal	All
R. R. Hart, Esq.		Legal Cnsl	Ausley Law Firm	N/A	Legal	All
G. F. Anderson		President	Tampa Electric Company	N/A	Policy	Commissioners
W. M. Cantrell		V.P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
R. D. Chapman		Manager	Reg Coordination	J. R. Rowe, Jr.	Regulatory Affairs	Commissioners
G. L. Gillette		Manager	Generation Planning	G. D. Jennings	Engineering	ETG
G. D. Jennings		Director	Power Resource Planning	W. M. Cantrell	Engineering	ETG
G. A. Keselowsky		Sr. Engr	Production Services	D. H. Finke	GPf	ETG
G. J. Tordecki		Asst. Direct	Demand Side Planning	G. D. Jennings	Conservation	ETG
L. L. Lefler		V.P. & Contr	Finance	G. F. Anderson	Policy	Commissioners
L. S. McGeahy		Asst. to VP	Rates and Reg. Control	J. R. Rowe, Jr.	Regulatory Affairs	ETG
D. M. Meitas		Asst. Direct	Cogeneration	G. D. Jennings	Cogeneration	ETG
W. H. Meyer		Sr Cons Eng	Rates and Reg. Control	L. R. Smith	Cost Studies	ETG
T. W. Moore		Manager	Economic Planning & Testing	G. J. Tordecki	Economics	ETG
J. E. Mulder		Sr Cons Eng	Rates and Reg. Control	L. R. Smith	Rates	ETG
D. E. Pless		Director	Fuels	G. F. Anderson	Fuels	ETG
C. L. Raish		Manager	Load Research	G. J. Tordecki	Load Research	ETG
J. B. Raul		Asst. Direct	Power Resource Planning	G. D. Jennings	Engineering	ETG
A. D. Reamers		Asst. Contr	Reg Accounting	L. L. Lefler	Regulatory, Fuels	ETG and AFAD
J. R. Rowe, Jr.		Asst. V. P.	Rates and Reg. Control	W. M. Cantrell	Regulatory Affairs	ETG and AFAD
E. A. Simokat		Manager	Rates and Reg. Control	J. R. Rowe, Jr.	Regulatory Affairs	ETG and AFAD
L. R. Smith		Manager	Rates and Reg. Control	J. R. Rowe, Jr.	Rates	ETG
R. R. Stevens		Sr. Consult	Cogeneration	G. D. Jennings	Cogeneration	ETG
R. F. Toaczak		V.P.	Production Oper. & Maint.	G. F. Anderson	Production	ETG

(1) Also list appropriate legal counsels, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers, if the person cannot be reached through the company's operator.

(3) Please provide appropriate organizational charts for all persons listed within the company.

(4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL DIRECTORY

B. Organizational Chart*

Current as of: February 1, 1989

These people are included on the Management Roster attached.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 2/1/89)

President	G. F. Anderson
Vice President and Controller	L. L. Lefler
Vice President Regulatory Affairs	W. N. Cantrell
Vice President Production, Operations, and Maintenance	R. F. Tomczak
Director Fuels	D. E. Pless
Vice President Production, Operations, and Maintenance	R. F. Tomczak
General Manager Production Services	W. A. Wilcher
Senior Engineer	G. A. Keselowsky
Vice President and Controller	L. L. Lefler
Assistant Controller	A. D. Remmers
Vice President Regulatory Affairs	W. N. Cantrell
Assistant Vice President	J. R. Rowe, Jr.
Assistant to the Vice President	L. S. McGaughy
Manager Rate Design and Administration	L. R. Smith
Senior Consulting Engineer (Cost)	W. H. Meyer
Senior Consulting Engineer (Rate)	J. E. Mulder
Manager Regulatory Coordination	R. D. Chapman
Manager Regulatory Control	E. A. Simokat
Director Power Resource Planning	G. D. Jennings
Assistant Director Cogeneration	D. M. Mestas
Senior Consultant	R. R. Stevens
Assistant Director Demand Side Planning	G. J. Kordecki
Manager Economic Planning and Forecasting	T. W. Moore
Manager Load Research	C. L. Raish
Assistant Director Power Resource Planning	J. B. Ramil
Manager Generation Planning	G. L. Gillette

TAMPA ELECTRIC COMPANY

MANAGEMENT ROSTER

Pg. No.

President.	Girard F. Anderson	7
Senior Vice President Production.	Heywood A. Turner	8
Vice President Production, Operations and Maintenance.	Robert F. Tomczak	
Vice President and Controller.	Lester L. Lefler	14
Assistant Controller.	James L. Koenig	
Assistant Controller.	A. Dean Remmers	
Vice President Corporate Communications.	Thomas A. Ruddell	16
Vice President Customer Service.	William T. Snyder	17
Vice President Human Resources.	Keith S. Surgenor	21
Vice President Services.	Craig S. Campbell	22
Vice President Regulatory Affairs.	William N. Cantrell	25
Assistant Vice President.	John R. Rowe, Jr.	
Vice President Transmission and Distribution.	H. I. Wilson	27
Secretary/Treasurer.	James E. Sproull	

PRODUCTION

Senior Vice President Production	Heywood A. Turner
Vice President Production Operations and Maintenance. . .	Robert F. Tomczak
General Manager Big Bend.	H. Dean Broome
General Manager Gannon.	Charles A. Shelmut
General Manager Production Engineering.	Stanley J. Martin
General Manager Production Maintenance and Contract Services	Frank J. Sierra
General Manager Production Services	Wallace A. Wilcher
Manager Hookers Point	John T. Duff
Director Environmental.	Jerry L. Williams
Director Fuels.	Donald E. Pless

PRODUCTION SERVICES

Vice President Production Operations and Maintenance	Robert F. Tomczak
General Manager Production Services	Wallace A. Wilcher
Maintenance Specialist.	E. Thomas Tuntas
Manager Production Stores	Kenneth R. Tarwater
Office Supervisor	Larry F. Stanaland
Senior Parts Specialist.	James E. Davis
Senior Parts Specialist.	Andrew J. Riotto
Supervisor Production Stores.	Robert C. Dillingham
Office Supervisor	Sylvia A. Connell
Planning Coordinator.	W. Sherman White
Principal Engineer.	Hector L. Bombino
Technologist.	Mary Ordaz
Senior Engineer	James E. Nail
Consulting Engineer	Gregory H. Murphy
Engineer-Production	Mary Jo Pennino
Production Environmental Technician	Donald P. Shirley
Supervisor Controls Analyst	Jerry C. Henderson
Supervisor Mechanical Maintenance	Thomas W. Schaffner, Jr.
Supervisor Production Engrg. Records/Library.	Nancy B. Grotecloss
Designer Draftsman.	James F. Montgomery
Designer Draftsman.	Timothy K. O'Donnell
Designer Draftsman.	Hugh B. Thompson
Supervisor Water and Fuels.	Calvin L. Streetman
Manager Production Budgeting and Costing.	Charles M. Drake
Principal Engineer.	Michael E. Hegarty
Production O & M Cost Consultant.	Nicholas R. Milano
Manager Special Projects.	Marlen J. Hager

BIG BEND STATION

General Manager Big Bend	H. Dean Broome
Manager Maintenance	Joseph N. Cascio
Coordinator Plant Outages	Dominic Guagliardo
Planner Analyst	Nathan E. Williams
Technician	Peter A. Lynch
Senior Engineer	Mark M. Kane
Consulting Engineer	Carlos A. Alfonso
Consulting Engineer	Gary B. Groterloss
Consulting Engineer	Michael E. Kargmarek
Engineer	Charles I. Hemmrich, Jr.
Engineering Technician	Thomas F. Frainox
Technician	William W. Salmon
Supervisor Maintenance Planning	Raymond F. Sheppard, Sr.
Planner Analyst	Johnny A. Ceto
Planner Analyst	Joseph S. DeMuth, Jr.
Planner Analyst	Gary Harrell
Planner Analyst	Jared M. Reschke
Planner Analyst	Ronald D. Rodriguez
Planner Analyst	Carl G. Webb
Supervisor Senior Maintenance	Durward H. Harris
Planner Analyst	Charles A. Hill
Supervisor Mechanical Maintenance	George L. Bulnes
Supervisor Mechanical Maintenance	Rocco J. Cuteri
Supervisor Mechanical Maintenance	Thomas A. Kato
Supervisor Mechanical Maintenance	Michael J. Tyler
Supervisor Senior Maintenance	James H. Trice
Planner Analyst	Phillip A. Knight
Supervisor Maintenance Service	Robert E. Balkman
Supervisor Maintenance Service	John P. Bouty
Supervisor Mechanical Maintenance	Thomas E. Knipp
Supervisor Mechanical Maintenance	Robert E. Stone
Supervisor Mechanical Maintenance	John R. Sutton
Supervisor Mechanical Maintenance	Richard P. Szymanski
Supervisor Mechanical Maintenance	Daniel Valentine
Supervisor Mechanical Maintenance	Ralph J. Mitchell
Manager Operations	Mehboob H. Kizilbash
Senior Engineer	William L. Culbreth
Consulting Engineer	H. Wayne Shawhan
Engineering Technician	Roger C. Weber
Senior Engineering Technician	Karen A. Sheffield
Senior Engineer	James M. Van Winkle
Senior Engineer	Robert S. Chatham
Engineer Production	James A. Belliveau, Jr.
Principal Engineer	Robert N. Haggard
Principal Engineer	Gregory M. Bentin
Technician	Douglas D. Adams
Supervisor Plant Operations	George W. Allagar, III
Supervisor Plant Operations	Lawrence E. Pierce
Supervisor Plant Operations	Phillip A. Van Dille
Supervisor Plant Operations	Woodrow A. Wadsworth
Supervisor Plant Operations	Joseph H. Washington
Supervisor Water & Fuels	Richard H. Brooks
Manager Support	Jacob B. Alagood
Senior Engineer	John G. Hlavac
Instrument & Controls Specialist	William R. Robinson
Principal Engineer	Cesar J. Alfonso
Technician	Ross E. Hartman
Senior Engineer	George P. Plasek
Principal Engineer	Dudley W. Eager
Technician	William R. Baker
Supervisor Fuel Operations	Charles P. Gennich
Supervisor Fuel Operations	Hagen B. Klahr
Supervisor Senior Maintenance	Warren H. Bowe
Planner Analyst	Robert R. Richardson
Supervisor Electrical Maintenance	R. Kent Blankenship
Supervisor Electrical Maintenance	Robert W. Braun
Supervisor Instruments & Controls	Karl F. Johnson
Supervisor Instruments & Controls	George Mayor
Supervisor Instruments & Controls	Charles P. Smyer
Supervisor Warehouse	Julius L. Robinson
Office Supervisor	Frederick F. Burnett, Jr.
Technician	Michael A. Juffa

GANNON STATION

General Manager Gannon	Charles A. Shelnut
Manager Administration	Richard B. Kabat
Office Supervisor	Bonnie L. Brenneman
Principal Engineer	William R. Fowler
Supervisor Electrical Maintenance	William A. Harre, Jr.
Supervisor Electrical Maintenance	Barney E. Mullis
Supervisor Warehouse	Thomas W. Sitman
Manager Operations	James R. Godwin
Senior Engineer	Mark J. Hornick
Consulting Engineer	Michael S. Patrick
Engineer-Production	D. Anetha Lue
Production Performance Specialist	Richard C. Parker
Supervisor Fuel Operations	Cornelius C. Kerns
Supervisor Fuel Operations	Flourn Overstreet
Supervisor Instruments & Controls	William F. O'Brien
Supervisor Instruments & Controls	James H. Williams
Supervisor Plant Operations	W. F. Bishop
Supervisor Plant Operations	Kermit A. Boyce
Supervisor Plant Operations	James L. Burnett
Supervisor Plant Operations	Ronald D. Johnson
Supervisor Plant Operations	Wade A. Maye
Supervisor Plant Operations	Gail J. Morter
Supervisor Plant Operations	Donald L. Sismilich
Supervisor Water & Fuels	Paul A. Ferlita
Senior Engineer	William T. Whale
Maintenance Specialist	Alan L. Shissler
Principal Engineer	Louis T. Buchsteiner
Principal Engineer	Charles E. Davis, Jr.
Senior Engineering Technician	Herbert J. Bradley
Technician	Edward R. Balice
Supervisor Maintenance Planning	Frank R. Schmidt, Jr.
Planner Analyst	Antonio Alvarez
Planner Analyst	Louis T. Bauer
Planner Analyst	Ronald D. Brown
Planner Analyst	Joseph E. Fabel
Planner Analyst	Nels W. Jacobson
Planner Analyst	Mitchell J. McLellan
Planner Analyst	William H. Rentz
Planner Analyst	John Sprovkin, Jr.
Planner Analyst	Virgil L. Zorn
Supervisor Mechanical Maintenance	R. Eugene Edwards
Supervisor Senior Maintenance	Harvey F. Dreggors
Supervisor Mechanical Maintenance	Phillip E. Davis
Supervisor Mechanical Maintenance	Freddie Fernandez
Supervisor Mechanical Maintenance	Jack W. Fortner
Supervisor Mechanical Maintenance	Michael E. Malinchak
Supervisor Mechanical Maintenance	Kirby O. Padgett, Jr.
Supervisor Senior Maintenance	Thomas W. Payne
Supervisor Mechanical Maintenance	Fiston Candlier
Supervisor Mechanical Maintenance	Raymond J. Lariz
Supervisor Mechanical Maintenance	John C. Nolin
Supervisor Mechanical Maintenance	Ralph E. Randall
Supervisor Mechanical Maintenance	Charles W. Rouse
Supervisor Mechanical Maintenance	Allen B. Simmons

PRODUCTION ENGINEERING

General Manager Production Engineering	Stanley J. Martin
Manager Electrical and Controls Engineering	Lucinda J. Saporta
Senior Engineer	Cecil S. Daugherty
Engineering Technician	David L. Coleman
Engineering Technician	Edward T. Nipper
Principal Engineer	Orlando C. Henlon
Senior Engineer	James M. Harbaugh
Consulting Engineer	Robert S. Hurd
Engineer	Michael P. McMullen
Principal Engineer	Nihal M. Ciani
Technician	Lance J. Levy
Senior Engineer	T. W. Miles
Engineering Technician	Donnis Faircloth
Principal Engineer	Raymond G. Hentschel
Manager Mechanical Engineering	Ronald L. Boehm
Consulting Engineer	Ronald E. Laws
Consulting Engineer	Terry N. Warner
Senior Engineer	David A. Cowdrick
Consulting Engineer	Dennis H. Stone
Engineer Production	Michael R. Carlson
Engineer Production	Vincent P. Crane
Engineering Technician	Chester C. Gunn
Senior Engineer	Kevin E. Fleming
Engineer Production	Susan K. dePaoli
Principal Engineer	Gerald A. Brooks
Principal Engineer	Valorie Z. Ibrahim
Technician	Rex A. Morgado
Senior Quality Control Consultant	James E. King
Manager Plant Technical Services	Douglas H. Finke
Senior Consulting Engineer	George A. Keselowsky
Engineer	Robert T. Kurvink
Engineering Technician	Paul D. Lester
Generation Performance Specialist	Lloyd T. Webb
Principal Engineer	Raul Baez
Principal Engineer	Basil S. Katzaras
Senior Consulting Engineer	George L. Roberts
Maintenance Specialist	Michael J. Kositzky
Maintenance Specialist	Carlton L. Premer
Principal Engineer	Michael S. Hamrin
Senior Engineer	Robert B. Clark
Senior Engineer	Nolan R. Jensen
Senior Consulting Engineer	Timothy J. Jones
Engineer Production	David W. Ross
Precipitator Specialist	Joseph E. Kaminski
Senior Consulting Engineer	Jack E. White
Senior Engineer	Veldon W. Spangler
Engineer	Samuel L. DeCubellis
Principal Engineer	Miles S. Valentine

PRODUCTION MAINTENANCE AND CONTRACT SERVICES

General Manager Production Maintenance

and Contract Services.

Manager Production Maintenance and Contract Services.

Office Supervisor

Supervisor Contract Projects.

Supervisor Maintenance Planning

Planner Analyst

Planner Analyst

Planner Analyst

Planner Analyst

Planner Analyst

Planner Analyst

Supervisor Contract Projects.

Technician.

Technician.

Technologist.

Senior Engineer

Instrumentation Specialist.

Supervisor Contract Projects.

Senior Supervisor Contract Projects

Supervisor Contract Projects.

Supervisor Contract Projects.

Supervisor Contract Projects.

Supervisor Contract Projects.

Supervisor Contract Projects.

Supervisor Senior Maintenance

Supervisor Mechanical Maintenance

Supervisor Mechanical Maintenance

Supervisor Mechanical Maintenance

Supervisor Senior Maintenance

Supervisor Mechanical Maintenance

Supervisor Mechanical Maintenance

Supervisor Mechanical Maintenance

Frank J. Sierra

Keith A. Corman

Rodney A. Watson

Edward O. Wilson

Avon E. North

Richard C. Boyette

Larry L. Chandler

Robert G. Peeples

James S. Slaten

Donald L. Welch

Fred G. Wiggins

D. Alan Griffin

James F. Cook

Linda A. Fisher

Charles E. Bradley

J. Thomas Hill

Dean W. Bishop

Guy Santangelo

Robert C. Elliott

Harry L. Combs

Hobart M. Lowe

Charles F. Stultz

James H. Sweet

Thomas J. Tilly

Jennings L. Council

Julio F. Jimenez

Jack V. Tucker

James P. White

Henry D. Rogers

Samuel H. Combast

Everett E. Schultz

William E. Zier

HOOKERS POINT STATION

Manager Hookers Point.

Supervisor Maintenance.

Planner Analyst

Supervisor Mechanical Maintenance

John T. Duff

Eric M. Costello

Forest A. Chick

Joseph D. Emnett

ENVIRONMENTAL

Director Environmental	Jerry L. Williams
Consulting Engineer	Vilma S. Brueggemeyer
Consulting Environmental Specialist	Kathleen A. Durrell
Engineer-Environmental Planning	Robert W. Klemans
Principal Engineer	Paul L. Carpinone
Principal Engineer	Gregory M. Nelson
Technician Environmental Planning	Susana M. Mueller
Manager Central Testing Lab	Lynn F. Robinson
Senior Chemist	Robert L. Dorey
Technician	Susan D. Schimelfining
Technician	Eric S. Warren
Technician	Angela Y. Wilson
Technician Central Testing Lab	Mariam R. Kanik
Technician Central Testing Lab	Bret A. Nicholas
Senior Chemist	Walter P. Plaag
Technician	Maria C. Rey
Technician Central Testing Lab	Priscilla W. Miller
Senior Engineering Technician	Robert W. Durgan
Technician	Martin C. Duff
Technician	Raymond A. McDarby
Technician	Glenn E. Naslund
Technician	David A. Smith
Principal Engineer	Patrick A. Ho
Engineer	J. James Hunter
Engineer	Jose I. La Puente
Environmental Specialist Associate	Cindy R. Barringer
Technician Environmental Planning	Robert E. Stafford

FUELS

Director of Fuels	Donald E. Pless
Manager Fuels	Stephen D. Jenkins
Consulting Engineer	C. Carey McBride
Principal Engineer	Mark A. Senior
Technician	Cynthia A. Mayer
Senior Fuels Administrator	Hugh W. Smith
Fuels Specialist	Fernando D. Serrano
Technician	Sheryl A. Perez

FINANCE

Vice President and Controller.
 Assistant Controller.
 Assistant Controller.
 Director Budgets.
 Director Materials Management.

Lester L. Lefler
 James L. Koenig
 A. Dean Remmers
 Charles R. Black
 James M. Bryant

GENERAL ACCOUNTING

Vice President and Controller.
 Assistant Controller.
 Manager Expenditures.
 Supervisor Accounts Payable.
 Supervisor Accounts Payable Controls.
 Supervisor Payroll.
 Payroll Accountant.
 Payroll DP Specialist.
 Manager General Accounting.
 General Ledger Accountant.
 Supervisor Revenue Control.
 Junior Revenue Accountant.
 Staff Accountant.
 Assistant Controller.
 Coordinator Regulatory Accounting.
 Manager Plant/Depreciation.
 Supervisor Production Property Records & Dep.
 Fixed Asset Regulatory Accountant.
 Production Accounting Cost Analyst.
 Supervisor T & D Property Records.
 Junior CATV Accountant.
 Project Status Accountant.
 Supervisor Special Accounting.
 Conservation Accountant.
 Coordinator Fuels & Conservation Accounting.
 Oil Backout Accountant.

Lester L. Lefler
 James L. Koenig
 Virginia Sue Orr
 Douglass L. Bostwick
 Linda L. Pineiro
 Russell E. Richert
 Patricia J. Christiansen
 Gina D. Chung
 Alfred Brunette, Jr.
 Roland A. St. Marie
 Phil L. Barringer
 Leslie G. Moore
 Teresa L. Compton
 A. Dean Remmers
 William W. Lau
 James H. Wannamaker
 Richard A. Walker
 Kathleen A. Thomason
 William H. Wood
 Fred S. Keely
 G. Derryl Boddiford
 Katherine D. Anderson
 Sharon K. Beuris
 Cynthia L. Walker
 Carl W. Himes
 Carey W. Carr

BUDGETS

Director Budgets	Charles R. Black
Manager Budgets	Ralph D. Painter
Supervisor Budgets.	Robert N. Howell
Budget Analyst.	Randal E. Clanton
Budget Analyst Associate.	Karen Hobart
Budget Analyst Senior	David M. Keene
Supervisor Budgets.	Rod Burkhardt
Budget Analyst.	Eugene Ravenel
Budget Analyst Senior	Patricia M. Agan
Budget Analyst Senior	David E. Prince

MATERIALS MANAGEMENT

Director Materials Management.	James M. Bryant
Manager Contracts	Dorothy A. Herbingen
Contracts Administrator	Dale E. Daniel
Contracts Administrator	John P. O'Neal
Contracts Administrator	Patrick W. Skidmore
Coordinator Contracts	Barbara A. Alexander
Coordinator Investment Recovery	Samuel D. Houston
Senior Contracts Administrator.	Michael D. Konkol
Manager Materials Management.	Larry W. Peeples
Buyer	Glenda P. Van Petten
Inventory Analyst	Katherine A. Horton
Inventory Analyst	Marjorie R. Wancio
Junior Buyer.	Melissa A. Ebel
Junior Buyer.	Dennis D. Reicherter
Senior Buyer.	Bettie D. Karup
Senior Buyer.	Joseph A. Patterson
Manager Materials Management.	L. Robert Raulerson
Buyer	William G. Stearns
Inventory Analyst	Leslie F. Smith
Inventory Analyst Senior.	James B. Croft
Junior Buyer.	Deborah L. Barras
Senior Buyer.	N. Ray Barnett, Jr.
Senior Buyer.	Ramon A. Vazquez, III
Manager Materials Systems	J. Glen Roberts
Coordinator Inventory Catalogue	Daniel P. Bauer
Inventory Analyst Senior.	Linda S. Atkins

CORPORATE COMMUNICATIONS

Vice President Corporate Communications	Thomas A. Ruddell
Manager Communications Services	Michele C. Adler
Coordinator Communications Projects	Mitchell A. Lubitz
Coordinator Issues Management	Nancy A. Ragauckas
Coordinator Media Relations	Michael P. Mahoney
Supervisor Communications Services	Kathryn F. Huffman
Coordinator Communications Services	Stephanie A. Fernandez
Employee Communications Specialist	Brenda M. Washburn
Supervisor Creative Services	Edith B. Crouch
Coordinator Audio/Visual Services	Robert S. Wasielewski
Coordinator Creative Design Services	John L. Smith
Creative Design Specialist	William R. Longstreth
Creative Design Specialist	Paulette T. Plumeri
Video Services Specialist	Mark S. Hallstaine
Video Services Specialist	Rochester Jacobs
Manager Community Relations & Educational Services	Julius F. Hobbs
Coordinator Educational Services	Pamela S. Antinori

CUSTOMER SERVICES

Vice President Customer Services	William I. Snyder, Jr.
Director Customer Services.	Robert W. Fischer
Director Marketing.	Kenneth E. Lippincott
District Manager Pasco County	Edward A. McNally
District Manager Plant City	Johnny D. Page
District Manager Polk County.	Gene C. West
Manager Customer Services Program Development	Malcolm J. Hall, Jr.

CUSTOMER SERVICES

Director Customer Services	Robert W. Fischer
Manager Account Service	C. W. Dukes
Coordinator Account Service	Joey C. Tyner
Supervisor Account Service	Oliver K. Browning
Supervisor Account Service	John C. Daves
Supervisor Account Service	Bryce L. Kitchens
Manager Credit	William T. Blomeley
Commercial Credit Advisor	Richard J. Winsett
Commercial Credit Advisor Associate	James E. McMichen
Supervisor Credit (Telephone Center)	Patricia A. Gibson
Supervisor Credit (Lobby)	Tami L. Gregory
Supervisor Credit (Field)	Barbara A. Scaglione
Manager Customer Information & Accounting	Leocadio G. Garcia
Administrator Customer Information Services	Roger W. Campbell
System Analyst	Kirk R. Naylor
Customer Service Systems Specialist	William A. Meadors
Supervisor Customer Accounting	Bruce J. Jarrett
Customer Accounting Analyst	Susan E. Lemus
Customer Accounting Analyst	Carol J. Parrish
Supervisor Customer Accounting	Sharon L. Ogle
Customer Accounting Analyst Senior	Dianne G. Merrill
Customer Accounting Analyst Senior	Lennie R. Saffold
Manager Customer Relations	Billy G. Weathers
Coordinator Public Safety	F. Marion Rain
Supervisor Customer Relations	Edward C. Blommel
Customer Relations Associate	Rene' King
Customer Relations Representative	Elizabeth J. Byrd
Customer Relations Representative	Robert L. Miller
Customer Relations Representative	Kelly F. Polo
Customer Relations Representative	Leanna R. Robinson
Customer Relations Representative	Lisa M. Sexton
Customer Relations Representative	Kevin B. Smith
Customer Relations Representative	J. William Strandberg
Manager Customer Service	William E. Lax, Jr.
Supervisor Customer Inquiry	C. Randy Clark
Supervisor Customer Inquiry	Earl Haugabook
Supervisor Customer Inquiry	Lori A. Melendi
Supervisor Customer Inquiry	E. Kay Niblett
Supervisor Customer Inquiry	Patrick D. Potts
Supervisor Customer Service	Linda D. Hurlburt
Supervisor Payment Processing	Kim B. Folks
Manager Customer Services Brandon	George P. Anello
Manager Customer Services North Tampa	Thomas R. Goldston
Manager Customer Services South Hillsborough	Donald H. Vaughan
Assistant to Manager Customer Services	W. Bruce Turner
Manager Revenue Protection	Frank F. Fernandez
Revenue Protection Specialist	Douglas R. Green
Revenue Protection Specialist	Michael Middlebrooks
Revenue Protection Specialist	James L. Tucker
Supervisor Revenue Protection	Sherrill A. Borders

MARKETING

Director Marketing	Kenneth E. Lippincott
Manager Commercial Marketing	Gary M. Garrett
Commercial Energy Services Representative	Clyde B. Roberds
Commercial Energy Services Representative	William C. Williams
Commercial/Industrial Energy Auditor	Thomas M. Cork
Coordinator Commercial/Industrial Energy Services	Armando Alvarez
Customer Relations Representative	Kent A. Hobart
Senior Commercial Consultant	Wesley Colley, Jr.
Senior Commercial/Industrial Energy Auditor	Harold J. Schultz
Manager Market Planning	Daniel N. Hart
Engineer	John T. Putnam
Principal Engineer	Christy M. Bebeau
Senior Consulting Engineer	David A. Tracy
Senior Cost Consultant	William R. Ashburn
Manager Marketing	Kenneth R. Donahue
Commercial Energy Services Representative	Joe J. Romano, Jr.
Engineer	Jack Amor
Engineer Associate	Michelle R. Homans
Engineer Commercial/Industrial Services	Michael L. Tiffany
Principal Engineer	William C. Jordan
Principal Engineer	John C. Owen
Principal Engineer	Benjamin B. Price
Senior Commercial Energy Services Representative	Dwayne B. DeShong
Senior Energy Services Consultant	Henry R. Bontrager
Manager Residential Development	Anthony Antinori, Jr.
Residential Energy Service Representative	Russell L. Evans
Residential Energy Service Representative	Richard R. Gerlach
Residential Energy Service Representative	Juan A. Soler
Senior Residential Builder Representative	Ralph T. Butts
Senior Residential Energy Service Representative	Robert M. Little
Supervisor Residential Development	Raymond G. Dohle
Residential Builder Representative	William N. Crosthwaite
Residential Builder Representative	Vincent S. Palori
Residential Builder Representative Associate	Nolan E. Padgett
Residential Development Representative	William A. Gregory
Residential Development Representative	Ronnie A. Nunez
Residential Development Representative	Ronald H. White
Manager Residential Energy Analyst Program	Patricia B. Powell
Coordinator Residential Energy Services	Caroline L. Vierengel
Energy Analyst	Joyce M. Coleman
Energy Analyst Senior	Thomas A. Denham
Energy Analyst Senior	Scott H. Smith
Residential Energy Analyst	John A. Adkinson, Jr.
Residential Energy Analyst	Stacy Y. Barze
Residential Energy Analyst	Donald G. Cranston
Residential Energy Analyst	Jeff C. Martin
Residential Energy Analyst	Linda M. Teresi
Residential Energy Analyst	Tammi A. Tietjen
Residential Energy Analyst	Victoria L. Westra
Residential Energy Analyst Associate	Erick L. Bass
Residential Energy Analyst Associate	Michaela Chambers
Residential Energy Analyst Associate	Willie A. Escalante

PASCO COUNTY DISTRICT

District Manager Pasco County District	Edward A. McNally
Assistant to District Manager	William R. Vollmer
Supervisor Customer Services.	Rebecca B. Harper

PLANT CITY DISTRICT

District Manager Plant City District	Johnny D. Page
Manager Customer Services	Janice L. Gresham
Supervisor Customer Services.	Charles A. Martin
Manager Customer Services Mulberry.	Alfred H. Dorsett
Manager Energy Services	Danny L. Wilkes
Customer Relations Representative	E. Robert Lastinger
Customer Relations Representative	Judy D. Martin
Energy Analyst.	Barbara J. Forbes
Energy Conservation Specialist.	Gordon H. Johnston, Jr.

POLK COUNTY DISTRICT

District Manager Polk County District.	Gene C. West
Manager Customer Services	C. Marion Rogers, Jr.
Supervisor Customer Services.	Katie L. Fletcher
Manager Energy Services	Cynthia A. Price
Customer Relations Representative	Jennifer H. Moses-Cone
Energy Analyst.	Harry A. Church
Energy Conservation Specialist.	S. Ralph Loftin
Residential Energy Analyst.	Burrell G. Frazier

CUSTOMER SERVICES PROGRAM DEVELOPMENT

Manager Customer Services Program Development.	Malcolm J. Hall, Jr.
Coordinator Customer Service Program Development.	William D. Atkinson
Coordinator Customer Service Program Development.	Patricia O. Dunaway
Coordinator Customer Service Program Development.	Anna E. Hughes
Senior Coordinator Customer Service Program Development	Margaret H. Jarrett

HUMAN RESOURCES

Vice President Human Resources
 Director Labor Relations.
 Labor Relations Specialist.
 Director Personnel.

Keith S. Surgenor
 Reuben L. Fleming
 Margaret A. Bell
 S. C. Dobbins

PERSONNEL ADMINISTRATION

Director Personnel
 Manager Compensation and Benefits
 Supervisor Benefits
 Benefits Representative
 Benefits Representative
 Benefits Specialist
 Supervisor Compensation and Human Resource Planning
 Supervisor Human Resource Information and
 System Development.
 Human Resource Information Specialist
 Manager Employment Services
 Manager Equal Employment Opportunity and Employee
 Services.
 Personnel Services Specialist
 Manager Productivity Improvement.
 Senior Engineer
 Engineer.
 Engineer Productivity Improvement
 Principal Engineer.
 Principal Engineer.
 Senior Operations Analyst
 Manager Safety and Industrial Health.
 Coordinator Safety and Industrial Health.
 Coordinator Safety and Industrial Health.
 Coordinator Safety and Industrial Health.
 Manager Training and Management Development
 Administrator Employee Testing and Assessment
 Administrator Management and
 Organizational Development.
 Coordinator Career Development and Co-op Education.
 Coordinator Supervisory/Management Training
 Senior Supervisor Technical, Media
 and Skills Training
 Coordinator Technical Training.

S. C. Dobbins
 Vernon E. Jones
 Linda C. Annis
 Carl H. Bass
 Beatriz Betz
 Jacquelyn L. Edwards
 June A. Thomason

 Debi F. Pridgen
 David M. Bush
 Raymond L. Meade

 Burnis Kilpatrick
 Wanda B. Johnson
 Ella Kay Tabb
 Joseph W. Thomas
 Ronson L. Dick
 Robert T. Murray
 Glen H. Palmer
 Wilma J. Weems
 John F. Stepanek
 Louis J. Rinaldi
 Phil R. Channell
 Clinton E. Childress
 James D. Towery, Jr.
 Plano B. Valdes
 William J. Waldron

 Patrick L. Miller
 Deborah A. Battista
 Donna K. Minton

 James H. Meadows
 Donna R. Fabry

SERVICES

Vice President Services.
 Chief of Security
 Security Specialist
 Security Specialist
 Director Building and Office Services
 Director Telecommunications
 General Manager Transportation.
 Manager Land Management

Craig S. Campbell
 Lloyd A. Anderson
 Waldo N. Ray
 C. Randall Westbrook
 C. Eugene Wells
 Howard Berry
 H. Chris Slane, Jr.
 C. Joseph Norman

BUILDING AND OFFICE SERVICES

Director Building and Office Services.
 Architect Building Service.
 Engineer Associate.
 Technician.
 Manager Building Service.
 Coordinator Building Construction
 Coordinator Building Construction
 Planner Analyst
 Principal Engineer.
 Supervisor Building Service
 Technician.
 Manager Building Service.
 Administrative Consultant Building Service.
 Coordinator Budget.
 Manager Building Service.
 Supervisor Building Service
 Supervisor Building Service
 Supervisor Senior Building Service.
 Manager Building Service.
 Planner Analyst
 Supervisor Building Service
 Supervisor Building Service
 Supervisor Building Service
 Supervisor Building Service
 Supervisor Building Service
 Supervisor Senior Building Service.
 Planner Analyst
 Manager Office Services
 Supervisor Library Services
 Supervisor Mailroom Services.
 Supervisor Office Services.
 DP Support Analyst Junior

C. Eugene Wells
 G. Alan Urda
 Cindy M. Estrada
 Patricia A. Higgins
 David B. Cameron
 Robert F. Fischer
 Wayne E. Henriquez
 Kevin C. Armstrong
 Michael R. Rivers
 Paul Ferlita, Jr.
 J. Patrick Wakeman
 David J. Cerny
 Robert S. Spann
 Baxter R. Dungan
 James R. Endress
 Gregory G. Marohnic
 Myron S. Wright
 Benjamin E. Saenger, Jr.
 F. J. Gonzalez, Jr.
 William C. Partridge
 Erik F. Eriksen
 Ronald G. Herb
 Dennis R. Keene
 James B. Nichols
 James G. Robertson
 Gerald E. Fisher
 Luther M. Hall, Jr.
 Martin H. Noland
 Patricia W. Boody
 Robert L. Dorsey
 Amelia K. Fowler
 Ronald F. Clark

TRANSPORTATION

General Manager Transportation	H. Chris Slane
Manager Transportation	John R. Archer
Supervisor Senior Transportation	Walter E. Carter
Planner Analyst	Charles H. Day
Planner Analyst	Leonard E. Lee
Planner Analyst	Henry S. Shrader
Supervisor Automotive	John W. Heldt
Manager Transportation	Johnnie A. Huneycutt
Planner Analyst	Charles A. Williams
Senior Engineer	Daniel W. Shields
Senior Transportation Specialist	J. Scott Gibson
Supervisor Senior Transportation	Charles C. Lane
Supervisor Garage	Donald P. Bascome
Supervisor Garage	John E. Morris
Supervisor Garage	Arthur L. Mosher
Supervisor Senior Transportation	Leslie L. Miley
Supervisor Garage	Reynolds E. Bryan
Supervisor Garage	Kenneth W. Tapp

TELECOMMUNICATIONS

Director Telecommunications	Howard Berry
Assistant to Director Telecommunications	Muayyad M. Mustafa
Principal Engineer	Louis G. Faverio
Manager Telecommunications Administration	C. Kay McDaniel
Technician	Ronald E. Goins
Technician	Frank S. Medlin
Manager Telecommunications Engineering	Charles N. Holder
Principal Engineer	Stephen A. Henderson
Engineer Telecommunications	Joanne C. Mittenzwe
Senior Telecommunications Technician	John Kotze
Senior Telecommunications Technician	Donald J. Perry
Principal Engineer	Donald W. Wolfe
Supervisor Records	Betty S. Shetter
Supervisor Telecommunications Engineering	Vincent Quelle
Senior Telecommunications Technician	Charles W. Grissett
Technician	Debra K. Payne
Technician	Michael Reed
Technician Telecommunications	Stephanie G. West
Manager Telecommunications Operations	McLeroy King
Senior Engineer	John A. Fidalgo
Planner Analyst	Major Peterson
Planner Analyst	Dan A. Tubbs
Supervisor Office	Larry T. Zacker
Supervisor Telecommunications Operations	Herman H. Lopez
Supervisor Telecommunications Operations	Michael R. Menendez
Supervisor Telecommunications Operations	Clifford W. Spangler
Supervisor Telecommunications Operations	Ronald W. Tny
Senior Telecommunications Technician	Arthur G. Dodson
Systems Administrator	A. Bruce Skelton
Technician	Mona S. Allen

LAND MANAGEMENT

Manager Land Management.	C. Joseph Norman
Land Management Associate	Jerry C. Collins
Land Management Associate	Joey A. Kickliter
Land Management Consultant.	H. Lamar Lockhart
Land Management Representative.	Jeremiah L. Ganey
Technician Land Management.	Kenneth E. Kronenwetter
Technician Land Management.	Paul A. Rozeman

REGULATORY AFFAIRS

Vice President Regulatory Affairs.	William N. Cantrell
Assistant Vice President.	John R. Rowe, Jr.
Director Power Resource Planning.	George D. Jennings, Jr.

RATES AND REGULATORY CONTROL

Assistant Vice President	John R. Rowe, Jr.
Assistant to the Vice President	Larry S. McGaughey
Manager Business Planning and Regulatory Coordination . .	Russell D. Chapman
Regulatory Specialist	Jana A. Hathorne
Supervisor Business Planning.	Dennis T. Trosky
Manager Rate Design and Administration.	L. Roy Smith
Senior Consulting Engineer (Cost)	William H. Meyer
Senior Consulting Engineer (Rate)	J. Edwin Mulder
Rate Analyst.	Diana L. Himes
Rate Analyst.	James E. Losie
Senior Rate Analyst	Eugene L. Copeland
Manager Regulatory Control.	Elizabeth A. Simokat
Senior Financial Model Analyst.	William F. Bresnahan
Financial Model Analyst	George A. Dees
Senior Regulatory Accountant.	Mary Ann Smith
Regulatory Accountant	DeLaine M. Bacon
Regulatory Accountant	Laura K. Bennett

POWER RESOURCE PLANNING

Director Power Resource Planning	George D. Jennings, Jr.
Assistant Director Cogeneration	Donald M. Mestas, Jr.
Senior Consultant	R. Randolph Stevens
Technician Cogeneration.	Clyde E. Stockdale
Assistant Director Demand Side Planning	Gerard J. Kordecki
Manager Economic Planning & Forecasting	Thomas W. Moore
Engineer.	Robert C. Ciani
Engineer Economic Planning & Forecasting.	Paul D. Gates
Load Forecasting Analyst.	Harold J. Besch
Load Forecasting Analyst.	David A. Crabtree
Manager Load Research	Carl L. Raish
Supervisor Load Management Development.	Dennis S. Carney
Technician Load Management.	James E. Niblett
Technical Research Analyst.	George O. Dinsmore
Technical Research Analyst.	E. Kenneth Hershey
Technician Research	Susan R. Little
Technician Research	Richard E. Mickler
Supervisor Demand Side Program Administration	Howard T. Bryant
Coordinator Conservation & Load Mgmt/ Cost Recovery.	Thomas G. Campbell
Coordinator Conservation & Load Mgmt/ Cost Recovery.	Timothy O. Richardson
Assistant Director Power Resource Planning.	John B. Ramil
Manager Generation Planning	Gordon L. Gillette
Engineer.	William A. Smotherman
Principal Engineer.	Thomas L. Hernandez
Technician.	William J. Kane
Principal Engineer.	Michael R. Schuyler
Senior Engineer	Joseph T. Cutrono
Technician.	Lorraine L. Cifuentes
Senior Engineer	Jose B. Quintas

T & D OPERATIONS

Vice President Transmission & Distribution	H. I. Wilson
Assistant to the Vice President	Robert A. Hobkirk
Director Energy Delivery Systems	Robert H. Arnold
Director System Engineering and Construction	Merlin F. Wadsworth
General Manager Central and Interior Service Areas	Jose M. Campomanes
General Manager Eastern and South Hillsborough Service Areas	Harold E. Woodall
General Manager T & D Services	Glenn R. Schenck
General Manager Western Service Area	William E. Sam

ENERGY DELIVERY SYSTEMS

Director Energy Delivery Systems	Robert H. Arnold
Manager Engineering and Computer Operations	Gary J. Leino
Principal Engineer	Neil F. Anderson
Principal Engineer	Ken L. Cooley
Engineer	Ronald K. Lutz
Senior Control Technician	John R. McIntosh
Senior Control Technician	David L. Mickelson
Senior Engineer	Homer S. Davies
Senior Engineer	Robert E. Colegrove
Engineer Control Systems	Robert Roman
Engineer Control Systems	Albert D. Wood
Principal Engineer	Randall M. Biser
Senior Engineer	Antonio Ithier
Consulting Engineer	Robert S. Winter
Control Systems Software Specialist	Daniel R. Reyes
Engineer	Theodore E. Brown
Engineer	Carey L. Smith
Engineer Control Systems	John E. Currier
Technician	Marcelo Garcia
Technician Control Systems	Robert B. Nevins
Technologist Associate	Tommy E. O'Neal
Technologist Associate	Celinda L. Smith
Senior Engineer	John C. Wilsky
Supervisor	J. Ronald Hall
Manager System Operations	Ronald L. Donahay
Engineer System Operations	Anita L. Colvin
Principal Engineer	Stuart L. Goza
Engineer System Operations	Kenneth U. Hubona
Engineer System Operations	Michael W. Schnell
Senior Consulting Engineer	John A. Whitehead
Supervisor System Operations	Gerald S. Peters
Technical System Operations Specialist	Robert F. Leslie
Technologist	Martha P. Rhoades
Technologist Associate	Verna Carbo
Technologist Associate	Joe Novo
Manager System Service	Ernest Garcia, Jr.
Engineer Operations	James R. Williams
Supervisor Senior System Service	David F. Stephens
Engineering Technician	E. Randell Sears
Supervisor System Service	Jerry L. Revels
Supervisor System Service	Richard R. Wood
Supervisor System Service	Ralph M. Cram
Supervisor System Service	E. Howard Fulwood
Supervisor System Service	Robert S. Johnson

SYSTEM ENGINEERING AND CONSTRUCTION

Director System Engineering and Construction	Merlin I. Wadsworth
Assistant Director System Engineering and Construction . .	T. Leonard Porter
Consultant	Glendel W. Cook
Engineering Technician	Larry D. Claxon
Engineering Technician	Arlene B. McGee
Technician	Charles M. Aspenwall
Manager T & D System Development	Ronald D. Bishop
Engineer	Joseph M. Wiley
Engineer T & D System Development	Paul F. Allen
Principal Engineer	John P. Iofte
Technician	Donald D. Rawls
Senior Engineer	Gregory F. Kieninger
Senior Engineer	Lawrence W. Rodriguez
Engineer T & D System Development	Bradley J. Register
Senior T & D System Development Specialist . .	Darrell Y. Howton, Jr.
Technician T & D System Development	Carl D. Atkins
Technician	Diane L. Berry
Manager T & D System Performance	Rayford C. Peters
Principal Engineer	George M. Prance
Senior Engineer	Ronald L. Hartman
Senior T & D System Performance Technician	Merle D. Nicholson
Technician T & D System Performance	James W. Perkins
Technician T & D System Performance	Rhoda D. Terwilliger
Senior Consulting Engineer	Albert N. Darlington
Senior Consulting Engineer	David M. Denison
Principal Engineer	Carlos Centeno
Senior Engineer	Gary A. Benson
Assistant Director System Engineering and Construction .	Gregory J. Ramon
Manager Distribution Engineering	Steven M. Hurner
Chief Inspector	James W. Yost
Principal Engineer	Robert A. Shireling
Consulting Engineer	Cesar A. Domagas
Engineer	Richard A. Baldwin
Engineer	Roy D. Lumsden
Engineer	Karen M. Shannon
Engineer Associate	Janice N. Washington
Engineering Technician	Stanley F. Hayes
Principal Engineer	Scott M. Huff
Principal Engineer	Michael McKeon
Senior Consulting Engineer	William C. Aaron
Engineer	Kevin G. Carlson
Engineer	Todd W. Schlemmer
Lighting Consultant	Robert E. McCullough
Senior Engineer	Robert E. Moore
Technician Dielectric Program	Richard D. Peterson

(Continued on page 29)

SYSTEM ENGINEERING AND CONSTRUCTION (Continued)

Director System Engineering and Construction	Merlin F. Wadsworth
Assistant Director System Engineering and Construction	Gregory J. Ramon (Cont'd)
Manager Standards	Paul W. Marrone
Senior Engineer	John C. Sullivan
Principal Engineer	Timothy M. Badger
Principal Engineer	Gary O. Furman
Technician Standards	Gregory R. Douglas
Supervisor Construction Standards & Development	Richard W. Rodriguez
Engineer	Alexander J. Gem
Technician Standards	Steven D. Brockman
Technician Standards	Robert Brown
Supervisor Materials Quality Assurance	Charles Meid
Technician Standards	David C. Claridge, Jr.
Technician Standards	Paul C. Sessions
Manager Substation Engineering	Paul D. Folse
Engineer Substation Engineering	Donald T. Chandler
Engineer Substation Engineering	Sara E. Young
Principal Engineer	Thomas H. Stewart
Senior Engineer	Michael C. Garcia
Engineer	C. David Sweat
Engineer	Soman T. Varghese
Substation Engineering Specialist	Fred A. Gallo
Technician	George J. Achin
Senior Substation Technician	Francis W. Downs
Senior Substation Technician	Clarence M. McDonald
Technician Substation	Robert M. Pezzutti
Supervisor Transmission Engineering	John S. Stewart
Engineer	Michael K. Leahy
Principal Engineer	F. Rea Berryman
Technician	Charles D. Lamb
Principal Engineer	Mark O. Milton
Principal Engineer	Thomas J. Szellistowski
Technologist Associate	William E. Barton
Principal Engineer	Steven A. Wright
Transmission Field Specialist	Gerald Frederick
Manager Drafting and Automated Mapping	Linda J. Malich
Coordinator Drafting	Calvin McCray
Supervisor Graphic Services	Gregory A. Manning
Designer Draftsman	N. Oscar Roncal
Supervisor Microfilm	Barbara L. Blair
Supervisor Records	Mary C. Lee
Designer Draftsman	Carolyn E. Green
Technician	Charles A. Rodgers
Technician Drafting	Bruce E. Albritton
Supervisor Technical CAD Support	C. Samuel Beauregard
Programmer Analyst	Gayle J. Geagan
Programmer Analyst	Greg K. Poole
Programmer Analyst	Alan F. Steinmetz
Programmer Analyst Senior	M. Lisa Hall
Manager Facilities Information Management	Marion C. Schrock
Engineering Technician	Barbara J. Benton
Engineering Technician	J. Michael Smith
Supervisor Facilities Data Management	Brian G. Collette
Supervisor Utility Notification Center	Michael O. Capparella
Technician	Debbie A. Cooler
Technician	Alvin Livingston, Jr.
Technician	Edward K. Nellis
Technician	Manuel J. Solar, Jr.
Technician	Kristina L. Way

SYSTEM ENGINEERING AND CONSTRUCTION (Continued)

Director System Engineering and Construction	Merlin F. Wadsworth
Manager Substation Operations	E. Earl Chancey
Engineer	Trung Q. Bu
Principal Engineer	Gregg R. Griffin
Senior Consulting Engineer	Walter H. Gower
Relay Specialist	Gregory W. Duke
Relay Specialist	Emmett A. Hall
Relay Specialist	Edwin D. Maynor
Relay Specialist	Coleman J. Shirley
Relay Specialist	John F. Stevens
Relay Specialist	James G. Zink
Supervisor Substation Control	John L. Tripp
Senior Substation Electrical Technician	Gerald G. Brookhart
Planner Analyst	Fred P. Landers, Jr.
Senior Supervisor Substation	J. Gerald Johnson
Supervisor Substation	George N. Medich
Supervisor Substation	Clayton G. Sheppard
Supervisor Substation	Edward S. Wegmann
Senior Supervisor Substation	Curtis L. Roper
Supervisor Substation	W. Charles Dickey
Supervisor Substation	W. Dale Long
Supervisor Substation	Christopher F. Rosa
Supervisor Substation	R. Eugene Russ
Supervisor Substation	William D. Smith
Supervisor Liaison	Kenneth L. Brown

CENTRAL SERVICE AREA

General Manager Central Service Area	Jose M. Campoamor
Coordinator Field Engineering	Vincent G. Vespa
Manager Line Operations	Anthony J. Mangione
Planner Analyst	Joel C. Hobson
Planner Analyst	Charles R. Hunter
Supervisor Line	Manual Seoane, Jr.
Supervisor Senior Line	Terry G. Braddy
Coordinator Field Construction	Leroy W. Sullivan
Supervisor Line	Bobby N. Burns
Supervisor Line	Gerald L. Goodwin
Supervisor Line	Gerald A. Lechner
Supervisor Line	Charles A. Miller
Principal Engineer	Catherine M. Dease
Senior Consulting Engineer	R. B. Robertson
Cable Systems Specialist	J. Fred Syers
Distribution Electrical Technician	Patricia A. James
Senior Engineer	Kenneth J. Ongemach
Supervisor Engineering and Services	Anthony P. Frisco
Designer Draftsman	Christine L. Grasso
Engineering Technician	Richard A. Gochenaux
Engineering Technician	Charles W. Harden
Engineering Technician	Stanley H. Menendez
Senior Field Technician	Richard A. Faedo
Senior Field Technician	Wayne J. Highsmith
Service Representative	David C. Bardin
Technician	James R. Floyd
Technician	Robert M. Hamric
Supervisor Engineering Services	Douglas B. Howes
Technician	Raymond E. Hecksher

INTERIOR SERVICE AREAS

General Manager Interior Service Areas	Jose M. Campoamor
<u>Pasco County:</u>	
Manager Operations and Engineering.	Thomas J. Clark
Senior Field Technician	Alfred N. Keith
Supervisor Line	James L. Carpenter, Jr.
Technician.	Ivan D. Galster
<u>Plant City:</u>	
Manager Operations and Engineering.	Thomas E. Ohmstede
District Engineer	Nestor Martinez
Right-of-Way Representative	William F. Miller
Supervisor Field Engineering.	John B. Stalnaker
Engineering Technician.	James L. Harrison
Engineering Technician.	Ralph H. Laub
Technician.	Albert Williams
Technician.	Ellis A. Adams
Technician.	Stuart Y. Hicks
Planner Analyst	Thomas F. Jordan
Supervisor Garage	Charles R. McCall
Supervisor Senior Line.	Bruce G. Glass
Supervisor Line	Herman I. Coleman
Supervisor Line	H. H. King, Jr.
	Milton L. Little
<u>Polk County:</u>	
Manager Operations and Engineering.	J. Burnham Martin
District Engineer	R. Lee Collins
Coordinator Field Construction.	Jerry N. Manning
Coordinator Field Engineering	Seth B. Riffle
Supervisor Field Engineering.	Joe E. Day, Jr.
Engineering Technician.	Donald C. White
Right-of-Way Representative	Mitchell A. Hardy
Senior Field Technician	Calvin M. Deese
Senior Field Technician	Aydon B. Petty
Technician.	Daniel W. Breznay
Technician.	C. Ronald Whitney
Planner Analyst	Thomas H. McCracken
Supervisor Garage	William F. Jenkins
Supervisor Senior Line.	Delmus E. Marsh
Supervisor Line	Marion E. Bond
Supervisor Line	Allen K. Howard
Supervisor Line	Donald L. Pace

EASTERN SERVICE AREA

General Manager Eastern Service Area	Harold E. Woodall
Manager Engineering and Services.	Steven E. Malich
Coordinator Field Engineering	James M. Worrell
Engineer Distribution	Betty J. Martin
Principal Engineer.	Brenda B. Elarbee
Technician Operations	Susan W. Lester
Supervisor Engineering and Services	Bennie R. Rice
Engineer Distribution	Michael F. Kotch
Engineering Technician.	James E. Bote
Engineering Technician.	Robert G. Holloway
Engineering Technician.	William H. McAnnally
Engineering Technician.	Roger C. Sprawls
Engineering Technician.	David R. Ware
Senior Field Technician	James N. Thompson
Technician.	Lindsey J. Hopewell
Technician.	Thomas McKeen
Technician.	Clarence R. Snow
Planner Analyst	Winford L. Wood
Supervisor Senior Line Transmission and Distribution.	Samuel L. Frierson
Supervisor Line	Richard C. Howe
Supervisor Line	John L. Hunter
Supervisor Line	William B. Padgett
Supervisor Senior Line Distribution	Ronald M. Lott
Coordinator Field Construction.	Richard Polo
Supervisor Line	Paul E. Jordan, Jr.
Supervisor Line	Reggie A. Welch
Supervisor Stores	George R. Daubar

SOUTH HILLSBOROUGH SERVICE AREA

General Manager South Hillsborough Service Area.	Harold E. Woodall
Manager Engineering and Operations.	W. Lynn Brown
Engineer Operations	James M. Howard
Planner Analyst	Herman J. Rainey
Supervisor Field Engineering.	Charles K. Carter
Engineer.	Michael W. Corba
Field Engineer.	John R. Allender
Technician.	Vicki S. Herndon
Technician.	Gerald W. Myers
Supervisor Line	Albert J. Bowman
Field Inspector	Robert D. Rewis
Supervisor Line	William L. Stanford

WESTERN SERVICE AREA

General Manager Western Service Area	William E. Sams
Manager Engineering and Services.	Margarita Dominguez
Consulting Engineer	James W. Higginbotham
Coordinator Field Engineering	Charles R. Moore
Distribution Electrical Technician.	W. Robert Futch
Supervisor Engineering and Services	Norman F. Krueger
Engineer Distribution Engineering	Zarach B. Morgan
Engineering Technician.	Jerry W. Begley
Engineering Technician.	Ross S. Glenn
Engineering Technician.	Dean E. Hanson
Engineering Technician.	James M. Norris
Engineering Technician.	Daniel W. Phelps
Senior Field Technician	Howard L. Marsh
Service Representative.	Frank H. Giovenco
Technician.	Danny L. Hooks
Technician.	Michael L. Larkin
Supervisor Engineering Services	William M. Rose
Designer Draftsman.	Lawrence R. McFadden
Service Representative.	Wendell H. Akins
Technician.	Lawrence A. Robbins
Technician.	Patrick J. Sullivan
Planner Analyst	David F. Bauer
Planner Analyst	Joseph H. Cimino
Supervisor Garage	John H. Steponz
Supervisor Senior Line.	Edward F. DeMask
Field Inspector	Steven E. Furry
Supervisor Line	Ralph J. Gould
Supervisor Line	Marvin G. Meeks
Supervisor Line	James H. Myers
Supervisor Line	Ralph D. Stinson
Supervisor Line	Herbert J. Youngblood
Supervisor Stores	Wynn W. Wilson

T & D SERVICES

General Manager T & D Services	Glenn R. Schneider
Manager Meter Operations	Kenneth L. Mathewson
Planner Analyst	Samuel J. Jones, Jr.
Principal Engineer	Raymond L. King
Load Management Specialist	Ronald G. Harden
Load Management Specialist	Teresa K. Houle
Load Management Specialist	John R. Moore, Jr.
Technician Load Management	James J. McDonald
Senior Meter Technician	Michael K. Bearden
Load Management Specialist	M. Keith Rollyson
Meter Technician	Marcus E. Morris
Meter Technician	William D. Robbins
Supervisor Meter Shop	Bobby J. Hunnicutt
Supervisor Meter Shop	Rex Rodriguez
Supervisor Meter Shop	Howard M. Vogt
Supervisor Translation and Office Operations	Barbara B. Alling
Manager T & D Productivity Systems	Paul M. Kreuzinger
Analyst Work Order Management	Gail M. Dupree
Analyst Work Order Management	Ada L. Horan
Coordinator Planning	Raymond L. Brown
Coordinator Work Order Management	Ronald E. Corners
Principal Engineer	Afsaneh Noori
Manager T & D System Stores	Emory M. Kelley
Supervisor T & D Stores	Sidney R. Bowen
Supervisor T & D Stores	Earl C. Hodges
Principal Engineer	Michael T. Pearson
Engineering Technician	Robert J. Liekefet, Jr.
Technician	Jill T. Gude
Supervisor Field Engineering Training	Harold R. Gray
Field Engineering Training Specialist	Lester E. Patrick
Supervisor Senior Line Clearance	William E. Muench
Coordinator Tree Trimming	Carol L. Whitman
Supervisor Right-of-Way Maintenance	James R. Andrews, Jr.
Supervisor Right-of-Way Maintenance	Richard A. Bailey
Supervisor Right-of-Way Maintenance	Randolph L. Mathews
Supervisor Right-of-Way Maintenance	Robert W. Shuman, Jr.
Supervisor Right-of-Way Maintenance	Thomas D. Stephens, Jr.
Supervisor Senior T & D Skills Training	James F. Kinklter
Supervisor Line	Barry C. Hawkins
Supervisor Line	Victor I. Hoffman
Supervisor Line	Henry H. King, Jr.
Supervisor Line	Terry L. Lowe

TECO DIVERSIFIED, INC.

President.	James K. Taggart
President TECO Coal Corporation	J. J. Shackelford
President TECO Properties	James A. Kotsky
Asset Administrator	Janice L. Henderson
President TECO Transport & Trade	D. Jeffrey Rankin

TECO TRANSPORT & TRADE CORPORATION

President.	D. Jeffrey Rankin
Vice President Administration & Terminal Operations . . .	Anthony P. Tripolino
Director Personnel and Risk Management.	L. Charles Sapp
Assistant Manager Benefits and Risk Management. . .	James K. Skomp
Assistant Manager Personnel	Cynthia Rose
Director Purchasing and Systems	Conrad R. Weber
Manager Information Systems and Planning	Dennis L. Barbour
Information Systems Analyst	Wayne A. Jakeway
Purchasing Agent GIC GCS and ITI.	Mark W. Cline
Assistant Purchasing Agent.	Anthony Fernandez
Purchasing Agent MST.	Christopher E. Dixon
Manager Safety and Training	William F. Tassini
Coordinator Safety and Training	Stephen Brundrett
Coordinator Safety and Training	Henry Mietzger
Vice President Controller	Timothy M. Bresnahan
Assistant Controller.	Bruce Narzissenfeld
General Accountant.	Sharon Boris
Revenue Accountant.	Shannon Hillier
Budget Financial Analyst.	Robin Hastings
Senior Accountant/Payroll Supervisor.	William Pappas
Supervisor Accounts Payable	Joyce Finch
Vice President Marine Operations.	P. Gene Flood
Vice President Sales and Marketing.	D. Bryan Bashore
Manager Customer Service and Logistics.	H. Richard Fouraker
Coordinator Customer Service and Logistics.	Jacqueline Fugiel
Manager Marketing	James R. Turner
Manager Sales	Peter S. Gibbons
Sales Representative.	John Crane
Secretary/Treasurer	James E. Sproull

TECO TRANSPORT & TRADE CORPORATION

MARINE OPERATIONS

GULFCOAST TRANSIT COMPANY

President.	P. Gene Flood
Vice President Operations	John G. Graham
Port Captain.	Mickey D. DeHart
Vessel Operations Coordinator	William Gleaton
Senior Port Engineer.	E. Richard Paris
Assistant Port Engineer	Sam E. Lawton
Barge Manager LA.	Harry Bell
Barge Foreman LA.	Gene Gaddis
Barge Foreman LA.	Frank Miller
Port Engineer	Robert McCarty

G C SERVICE COMPANY, INC.

President.	P. Gene Flood
General Manager	Rodney A. Palmer
Dock Manager.	Homer Tanner
Dock Superintendent	Gregory Riley
Operations Foreman.	John Howard
Operations Foreman.	Tim Muncy
Operations Foreman.	Daniel Powell
Operations Foreman.	Kyle Ramsey
Operations Foreman.	George Restall
Maintenance Manager	M. C. Williamson
Electrical Superintendent	H. Tommy Smith
Maintenance Superintendent.	Frank Martinez
Maintenance Foreman	Douglas Gibson
Maintenance Foreman	William S. Schuchert
Maintenance Foreman	Raymond C. Smith
Paint Crew Foreman.	Robert McCord
Office Manager, Safety/Training & Security Coordinator	Harold Brant

MID-SOUTH TOWING COMPANY

President.	P. G. Flood
Vice President and General Manager.	Donald R. Salsbury
Office Manager (South).	Donald Duthu
Operations Manager/Port Captain	Leonard Wadlington
Coordinator Barge/Fleet	Tim Walker
Barge Inspector	John Garner
Barge Maintenance Foreman	Paul G. Dublin
Fleet Mate.	Robert Matthews
Office Manager (North).	Harvey Skipworth
Utility Person.	Mike Amis
Warehouseman.	Randy E. Anderson
Warehouseman.	Roger Prince
Port Engineer	Danny Whitford
Assistant Port Engineer	John Downs
Traffic Manager	Richard G. Guenther
Assistant Traffic Manager	Steve Johnson
Dispatcher	Jean Mayer

TERMINAL OPERATIONS

ELECTRO-COAL TRANSFER CORPORATION

President.	Anthony P. Tripolino
Vice President Operations	Larry D. Noland
Director of Administration.	David W. Lynd
Administrative Manager.	Carol P. Connor
Shipping/Receiving Clerk.	Austin Yawn
Electronics Technician.	Manuel Aguilar
Traffic Manager	Donald C. Rodriguez
Coordinator Traffic	Phillip Campo
Director of Engineering	John K. Synovec
Plant Civil Engineer.	Loon-Shen Tsai
Plant Electrical Engineer	Layne J. Bennett
Director of Maintenance	Daniel E. Giel
Electrical Superintendent	Manuel Guerra
Electrical Foreman.	Allen Arellano
Information Systems Analyst	Philip Trupiano
Manager Purchasing & Inventory Control.	Clement Mackles
Assistant Purchasing Agent.	Maurice Cazabat
Assistant Purchasing Agent.	Perry Triche
Inventory Materials Manager	Wayne E. Switzer
Mobile Equipment Shop Foreman	George W. Snow
Planner Electrical.	George Williams
Planner Mechanical.	Eldridge Lawrence
Planner Structural.	David Hurt
Planner Structural.	Kerry Landry
Preventive Maintenance Foreman.	Carl Rotolo
Structural Foreman Team A	William Pell
Structural Foreman Team B	Donny Driggers
Structural Foreman Team C	Kenneth P. Rivere
Structural Foreman Team D	Edward Steward
Superintendent Mobile Equipment and Special Projects.	Donald Bihm
Director of Operations.	Harvey Altemus
Maintenance Barge Superintendent.	Thomas R. Kortz
Harbor Boat Foreman	Joseph Alphonso
Harbor Boat Foreman	Benny Borden
Harbor Boat Foreman	Lanny Bowers
Superintendent of Operations.	Donald MacMillan
Senior Operations Foreman	Burton Duncan
Senior Operations Foreman	Johnny Greco
Senior Operations Foreman	Preston Kennedy
Senior Operations Foreman	James Pentney
Operations Foreman.	Jerry Cramer
Operations Foreman.	Ronald Hauf
Operations Foreman.	Burton D. Vaughn
Track Foreman	Rudolph Cosse

TECO COAL CORPORATION

OFFICERS

President Chief Operating Officer.	J. J. Shackleford
Vice President Controller	Clark Taylor
Assistant Controller.	William A. Stark
Vice President Operations	Fred W. Maggard
Secretary/Treasurer	James E. Sproull

RICH MOUNTAIN COAL COMPANY

MANAGEMENT

President.	J. J. Shackleford
Vice President Controller.	Clark Taylor
Assistant Controller.	William A. Stark
Vice President Operations	Fred W. Maggard
Chief Engineer.	D. Bruce Meece
Permitting Technician	Gary W. Carter
Manager Production.	Robert J. Zik
Surface Mine Superintendent	Paul Petree
Surface Mine Foreman.	Hearshel Little
Surface Mine Foreman.	Charles Smiddy
Manager Purchasing.	Charles J. Estep
Personnel Director.	James R. Faulkner
Safety Director	J. David Blankenship
Vice President Sales.	Robert D. Cornwell

CLINTWOOD ELKHORN MINING COMPANY

MANAGEMENT

President.	J. J. Shackleford
Vice President Controller.	Clark Taylor
Assistant Controller.	William A. Stark
Vice President Operations	Fred W. Maggard
Chief Engineer.	D. Bruce Meece
Engineer.	Douglas D. Childress
General Superintendent.	Harvey J. Creech
Office Manager.	Cindy S. Matney
Manager Purchasing.	Charles J. Estep
Personnel Director.	James R. Faulkner
Safety Director	J. David Blankenship
Vice President Sales.	Robert D. Cornwell

GATLIFF COAL COMPANY

OFFICERS

President.	J. J. Shackelford
Vice President Controller	Clark Taylor
Assistant Controller.	William A. Stark
Vice President Operations	Fred W. Maggard
Secretary/Treasurer	James E. Sproull

MANAGEMENT

President.	J. J. Shackelford
Vice President Controller	Clark Taylor
Assistant Controller.	William A. Stark
Accountant.	Mark A. Teague
Accountant/DP Support Analyst	Amanda Herrell
Administrative Assistant.	Alice Perkins
Cost Accountant	Larry Lambdin
Special Projects Accountant	Deborah Huddleston
Vice President Operations	Fred W. Maggard
Chief Engineer.	D. Bruce Meece
Electrical Systems Analyst.	Larry R. Strunk
Supervisor Engineering.	Harold W. Gibson
Environmental Technician.	J. Burton Sexton
Geologist	Gary W. Harned
Mining Engineer	Bobby Anderson
Mining Engineer	Deborah Bishop
Supervisor Permitting	Denver D. Adams
Supervisor Leasing.	W. C. Faulkner
Leasing/Property Acquisition Agent.	Jerry Carver
Manager Production.	Robert J. Zik
Superintendent Coal Preparation	Terry D. Cox
Coal Preparation Foreman.	John C. Cooper
Coal Preparation Foreman.	John R. Halcomb
Coal Preparation Foreman.	Steven D. Kreis
Supervisor Reclamation.	R. Dale Herrell
Surface Mine Superintendent	E. Lonnie Gibbs
Surface Mine Superintendent	Danny Hatfield
Underground Mine Superintendent	Leonard Miller, Jr.
Underground Maintenance Foreman	Custer Watts
Underground Mine Foreman.	Perry V. Evans
Underground Mine Foreman.	Terry R. Fuson
Underground Mine Foreman.	Thomas Hensley
Underground Mine Foreman.	Wayne Hensley
Underground Mine Foreman.	Keith Medley
Underground Mine Foreman.	Jasper Rice
Underground Mine Foreman.	Jerry D. Rutherford
Underground Mine Foreman.	Leonard Sturgill
Manager Purchasing.	Charles J. Estep
Warehouse Supervisor.	Jim L. Hampton
Personnel Director.	James R. Faulkner
Safety Director	J. David Blankenship
Vice President Sales.	R. Douglas Cornwell
Assistant Vice President Sales.	Maurice D. Creech
Chemical Engineer	Joseph M. Patrick
Lab Supervisor.	John E. Babb

TECO FINANCE/TECO INVESTMENTS, INC.

President TECO Energy, Inc*	Timothy L. Guzzle
President TECO Finance/TECO Investments	Richard E. Ludwig
Director Finance & Investments.	Michael J. Hankey
Manager Credit & Operations	Michele M. Rightmyer
Director Funds Management and Administration.	Larry E. Leber
Senior Account.	Susan G. Paddock

*R. E. Ludwig reports to President and Chief Operating Officer of TECO Energy, Inc., who also functions as the Chairman of the Board, TECO Finance/TECO Investments, Inc.