

EI806-95-AR

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)			
ITEM 1:	<input checked="" type="checkbox"/> An Initial (Original) Submission	OR	<input type="checkbox"/> Resubmission No. _____
ITEM 2:	<input type="checkbox"/> An Original Signed Form	OR	<input checked="" type="checkbox"/> Conformed Copy

Form Approved
OMB No. 1902-0021
(Expires 7/31/98)



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 CFR141.1. 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.

Exact Legal Name of Respondent (Company) Tampa Electric Company	Year of Report Dec. 31, 19 <u>95</u>
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Report of Independent Accountants

To the Board of Directors
Tampa Electric Company:

We have audited the balance sheets of Tampa Electric Company as of December 31, 1995 and 1994, and the related statements of income for the years then ended, and the statement of retained earnings and cash flows for the year ended December 31, 1995, included on pages 110 through 123J of the accompanying Federal Energy Regulatory Commission Form No. 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note A, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 1995 and 1994, the results of its operations and its cash flows for the year ended December 31, 1995, and net income for the year ended December 31, 1994, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Tampa Electric Company and the Federal Energy Regulatory Commission.

Coopers & Lybrand L.L.P.

Tampa, Florida
January 15, 1996

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

TAMPA ELECTRIC COMPANY;

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said 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 January 1, 1995 to December 31, 1995, inclusive.

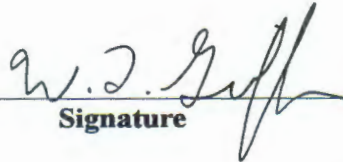
I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am 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.

April 30, 1996

Date



Signature

W. L. Griffin

Name

Vice President - Controller

Title

As the responsible accounting officer of Tampa Electric Company,
I certify that the paper copies of this Form 1 contain the same information as
contained on the electronic media. I know the contents of the paper copies and
electronic media, and the contents as stated in both are true to the best of my
knowledge and belief.

April 30, 1996

Date

W. L. Griffin

Signature

W. L. Griffin

Name

Vice President - Controller

Title

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 nonconfidential 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 electric 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 power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit this form on electronic media consisting of two (2) duplicate data diskettes and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A208
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as contained on the electronic media, that the signer knows the contents of the paper copies and electronic media, and that the contents as stated in the copies and on the electronic media are true to the best knowledge and belief of the signer.

- (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. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Room 72-04
Washington, DC 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 (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (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.)

III. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference Pages
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. When submitting after the filing date for this form, send the letter or report to the Office of the Secretary at the address indicated at III (a).

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 statements of _____ for the year ended on which we have reported separately under date of _____ we have also reviewed 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:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE.
Room 21-A ED-12.2
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street NE., Washington, DC 20426 (Attention: Mr. Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

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 accounts the current year's 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, 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. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses. ().
- VII. For any resubmissions, two (2) new data diskettes and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a) must be filed. Resubmissions must be numbered sequentially both on the diskettes and on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).
- VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- IX. 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.

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, or 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 or 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;

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

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

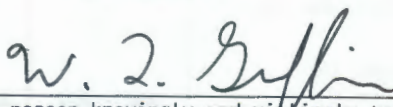
"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

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

GENERAL PENALTIES

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

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES LICENSEES AND OTHER

IDENTIFICATION		
01 Exact Legal Name of Respondent MPA ELECTRIC COMPANY	02 Year of Report Dec. 31, 1995	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
05 Name of Contact Person ELIZABETH A. TOWNES	06 Title of Contact Person ASSISTANT - CONTROLLER	
07 Address of Contact Person (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
08 Telephone of Contact Person, including Area Code (813) 228-4111	09 This Report is (1) X An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 04/30/96
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 W. L. GRIFFIN	03 Signature 	04 Date Signed (Mo, Da, Yr) 04/30/96
02 Title VICE PRESIDENT - CONTROLLER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

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 respondents 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. 12-95	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-87	
Important Changes During the Year	108 - 109	Ed. 12-90	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Rev. 12-95	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-94	
Statement of Cash Flows	120 - 121	Rev. 12-94	
Notes to Financial Statements	122 - 123	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant.	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256 - 257	Ed. 12-91	

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)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262 - 263	Rev. 12-95	
Accumulated Deferred Investment Tax Credits	266 - 267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes -- Accelerated Amortization Property	272 - 273	Ed. 12-94	
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-94	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-94	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350 - 351	Ed. 12-90	
Research, Development and Demonstration Activities	352 - 353	Ed. 12-87	
Distribution of Salaries and Wages	354 - 355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	none
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402 - 403	Rev. 12-95	
Hydroelectric Generating Plant Statistics (Large Plants)	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants)	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants)	410 - 411	Ed. 12-87	

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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. 12-95	
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	none
Stockholders' Reports Check appropriate box:			
<input checked="" type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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 the office where any other corporate books are kept, if different from that where the general corporate books are kept.

W. L. Griffin, 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?

Yes...Enter the date when such independent accountant was initially engaged: .

X No

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/96	Year of Report Dec. 31, 1995
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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

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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 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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	TERMCO, Inc.	Broker for Tampa Electric	100%	
2		Company's purchases and sales		
		of real property		
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NOTE: The information below is provided to comply with reporting requirements of the FERC Form No. 1. Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliates listed below.

TERMCO, Inc.

TECO Energy, Inc.

TECO Diversified, Inc.

TECO Transport & Trade Corporation

Electro-Coal Transfer Corporation

G C Services Company, Inc.

Gulfcoast Transit Company

Mid-South Towing Company

TECO Towing Company

TECO Coal Corporation

Pike-Letcher Land Company

Clintwood Elkhorn Mining Company

Rich Mountain Coal Company

Premier Elkhorn Coal Company

Gatliff Coal Company

TECO Properties Corporation

CPSC, Inc.

30th Street R & D Park, Inc.

City Plaza Partners, Ltd.

UTC II, Inc.

Tampa Essex, Inc.

Tampa Essex Place Associates, Ltd.

TECO Coalbed Methane, Inc.

TECO Power Services Corporation

Hardee Power I, Inc., General Partner
of Hardee Power Partners, Ltd.

(a Florida limited partnership)

Hardee Power II, Inc., Limited Partner
of Hardee Powers Partners, Ltd.

(a Florida limited partnership)

TPS Operations Company

TPS Panama One, Inc.

TPS Guatemala One, Inc.

Tampa Centro Americana de Electricidad, Limitada

Lake County Power Resources, Inc.

TPS Clean Coal, Inc.

TeCom Inc.

TECO Finance, Inc.

TECO Investments, Inc.

TECO Gas & Oil, Inc.

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 remunera-

tion of the previous incumbent, and the 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	Chairman of the Board and Chief Executive Officer	Timothy L. Guzzle *	\$366,144
2	President and Chief Operating Officer	Keith S. Surgenor	497,500
3	Vice President - Energy Supply	William M. Cantrell	198,077
4	Vice President - Human Resources	Roger A. Dunn * (2)	67,381
5	Vice President - Regulatory and Business Strategy	Gordon L. Gillette	134,500
6	Vice President - Controller	William L. Griffin * (1)	0
7	Vice President - Controller	Lester L. Leffler (1)	149,750
8	General Counsel and Secretary	Roger H. Kessel *	176,861
9	Vice President, Treasurer, and Chief Financial Officer	Alan D. Oak *	166,851
10	Vice President - Energy Services and Planning	John B. Ramil	177,750
11	Vice President - Energy Delivery	Harry I. Wilson	187,500
12			
13			
14	* These individuals are also TECO Energy officers;		
15	salaries shown are allocations to Tampa Electric Co.		
16			
17			
18	(1) Lester L. Leffler retired effective 1-17-96, and		
19	William L. Griffin, Vice President - Controller, TECO		
20	Energy, assumed additional duties as Vice President -		
21	Controller of Tampa Electric.		
22			
23	(2) Effective 7-17-95.		
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Anderson, Girard F. ***	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
2		
3		
4		
5	Ausley, C. Dubose	Macfarlane, Ausley, Ferguson & McMullen 227 Calhoun St. Tallahassee, FL 32302
6		
7		
8		
9	Baldwin, Sara L. ***	812 Grove Park Ave. Tampa, FL 33609
10		
11		
12	Culbreath, H. L. ***	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
13		
14		
15		
16	Ferman, James L., Jr.***	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, FL 33606
17		
18		
19		
20	Flom, Edward L. ***	4936 St. Croix Drive Tampa, FL 33629
21		
22		
23	Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress St. Boston, MA 02109
24		
25		
26		
27	Guzzle, Timothy L. **	TECO Energy Inc. P. O. Box 111 Tampa, FL 33601
28		
29		
30		
31	Hendrix, Dennis R.	Panhandle Eastern Corporation P. O. Box 1642 Houston, TX 77251-1642
32	(Effective 07/18/95)	
33		
34		
35	Ryan, Robert L.	Medtronic, Inc. 7000 Central Avenue NE Minneapolis, MN 55432-3576
36		
37		
38		
39	Sovey, William P.	Newell Co. 1 Millington Road Beloit, WI 53511
40	(Effective 01/17/96)	
41		
42		
43	Touchton, J. Thomas ***	The Witt-Touchton Co. 1 Tampa City Center, Suite 3405 Tampa, FL 33602
44		
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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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Urquhart, John A.	John A. Urquhart Associates
2		111 Beach Rd.
3		Fairfield, CT 06430
4		
5	Welch, James O., Jr.	Nabisco Brands, Inc.
6		200 Deforest Ave.
7		East Hanover, NJ 07936-1944
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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.

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 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.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:
Books did not close during 1995.

2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and number of such votes cast by proxy

Total:	10
By proxy:	0

3. Give the date and place of such meeting:
April 19, 1995
702 N. Franklin St.
Tampa, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1995			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	0	0
5	TOTAL number of security holders	0	1	313	0
6	TOTAL votes of Security holders listed below	10	10	0	0
7	TECO Energy, Inc - Parent	10	10	0	0
8	702 N. Franklin St.				
9	Tampa, Florida 33602				
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SECURITY HOLDERS AND VOTING POWERS (Continued)

	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
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Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo. Da. Yr.)
04/30/96

Year of Report
Dec. 31, 1995

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 assumption 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 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. None
2. None
3. In October, 1995, Tampa Electric Company purchased a 25% interest in a 69KV transmission line owned by Orlando Utilities Commission. The Commission authorized this purchase in Docket No. EC-95-17-000, dated September 28, 1995. Journal Entries to clear accounts will be submitted to the Commission in 1996.
4. None
5. None
6. See notes to Financial Statements on page 123, also see pages 250-257.
7. None
8. The Union contracts covering approximately 1,164 employee represented by the International Brotherhood of Electrical Workers, and 308 employees represented by the Office and Professional Employees International Union were renegotiated in 1995. The average annual increase in 1995 for I.B.E.W. was 1.5% and for O.P.E.I.U was 2.0%.
9. None
10. During 1995, Tampa Electric Company paid \$1,094,382 to Macfarlane, Ausley, Ferguson & McMullen, of which C. DuBose Ausley, a Director, is Chairman. Tampa Electric paid \$131,749 to H. L. Culbreath, a Director, for consulting services. Tampa Electric paid \$276,418 to Ferman Motor Car Company, Inc., of which James L. Ferman, Jr., a Director, is President. These amounts were for purchases under competitive bid conditions. Tampa Electric paid \$235,741 to NationsBank Corporation, of which Timothy L. Guzzle, Chairman of the Board and Chief Executive Officer, is a Director. Tampa Electric paid \$117,091 to Merchants Association of Florida, of which William T. Snyder, Vice President Customer Services and Marketing who retired effective 01/01/95, is a Director. Tampa Electric paid \$777,335 to Hubbell, Inc. and its subsidiaries, of which John A. Urquhart, a Director, is President.
11. (Reserved)
12. See notes to Financial Statements on page 123.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$2,911,110,745	\$2,987,037,299
3	Construction Work in Progress (107)	200-201	189,218,859	418,400,299
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$3,100,329,604	\$3,405,437,598
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,115,167,288	1,203,283,519
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$1,985,162,316	\$2,202,154,079
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-		
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$1,985,162,316	\$2,202,154,079
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	469,704	1,139,187
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	275,730	279,813
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225	10,000	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		416,548	0
21	Special Funds (125-128)	-		
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		\$620,522	\$869,374
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	3,644,818	3,764,038
25	Special Deposits (132-134)	-	140,684	140,6
26	Working Fund (135)	-	60,844	68,444
27	Temporary Cash Investments (136)	-	3,364,910	5
28	Notes Receivable (141)			
29	Customer Accounts Receivable (142)	-	68,200,257	72,328,291
30	Other Accounts Receivable (143)	-	12,199,949	18,327,491
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	929,326	1,143,100
32	Notes Receivable from Associated Companies (145)	-		
33	Accounts Receivable from Assoc. Companies (146)	-	1,601,241	2,587,150
34	Fuel Stock (151)	227	94,493,004	69,742,661
35	Fuel Stock Expenses Undistributed (152)	227		3,427
36	Residuals (Elec) and Extracted Products (153)	227	2	1
37	Plant Materials and Operating Supplies (154)	227	38,473,120	38,666,057
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229	1,337,691	230,793
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-	(8,697)	(8,717)
44	Gas Stored Underground-Current (164.1)	-		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-		
46	Prepayments (165)	-	2,674,947	3,546,685
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-	871,690	649,932
49	Rents Receivable (172)	-		
50	Accrued Utility Revenues (173)	-	21,424,738	27,382,3
51	Miscellaneous Current and Accrued Assets (174)			
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$247,549,872	\$236,286,206

Name of Respondent
TAMPA ELECTRIC COMPANY

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(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$11,931,829	\$7,319,586
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232	74,365,875	94,961,089
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	1,391,552	532,603
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	40,049	349,316
61	Temporary Facilities (185)	-		
62	Miscellaneous Deferred Debits (186)	233	2,010,414	1,963,999
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353	384,651	226,669
65	Unamortized Loss on Reacquired Debt (189)	-	7,850,660	0
66	Accumulated Deferred Income Taxes (190)	234	86,513,708	94,552,518
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$184,488,738	\$199,905,780
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$2,417,821,448	\$2,639,215,439

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning 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	54,956,000	54,956,000
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	657,578,909	733,578,909
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	1,338,638	1,338,638
11	Retained Earnings (215, 215.1, 216)	118-119	173,299,377	188,191,231
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,004,211,681	\$1,095,103,535
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	612,752,014	613,112,012
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		
20	Unamortized Premium on Long-Term Debt (225)	-	8,886	1,778
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	4,231,332	3,986,762
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$608,529,568	\$609,127,028
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-		
25	Accumulated Provision for Property Insurance (228.1)	-	4,000,000	8,000,000
26	Accumulated Provision for Injuries and Damages (228.2)	-	8,941,926	7,994,731
27	Accumulated Provision for Pensions and Benefits (228.3)	-	22,478,810	34,971,689
28	Accumulated Miscellaneous Operating Provisions (228.4)	-		
29	Accumulated Provision for Rate Refunds (229)	-		
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$35,420,736	\$50,966,440
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	91,800,000	144,500,000
33	Accounts Payable (232)	-	77,531,634	72,540,469
34	Notes Payable to Associated Companies (233)	-		
35	Account Payable to Associated Companies (234)	-	17,269,807	23,898,971
36	Customer Deposits (235)	-	49,497,611	51,273,843
37	Taxes Accrued (236)	262-263	2,152,045	16,487,534
38	Interest Accrued (237)	-	11,165,627	8,920,577
39	Dividends Declared (238)	-		
40	Matured Long-Term Debt (239)	-		
41	Matured Interests (240)	-		
42	Tax Collections Payable (241)	-	3,975,748	3,052,504
43	Miscellaneous Current and Accrued Liabilities (242)	-	8,425,791	8,095,640
44	Obligations Under Capital Leases-Current (243)	-		
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$261,818,263	\$328,769,538

Name of Respondent
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(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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

Line	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning 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	63,265,045	58,499,123
49	Deferred Gains from Disposition of Utility Plant (256)		(3,913)	114
50	Other Deferred Credits (253)	269	19,903,231	77,981,981
51	Other Regulatory Liabilities (254)	278	97,005,756	86,990,912
52	Unamortized Gain on Reacquired Debt (257)	269	24,674	22,646
53	Accumulated Deferred Income Taxes (281-283)	272-277	327,646,407	331,754,122
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$507,841,200	\$555,248,898
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62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$2,417,821,448	\$2,639,215,439

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Dec. 31, 1995

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 02 thru 24 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.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,093,697,860	\$1,094,865,212
3	Operating Expenses			
4	Operation Expenses (401)	320-323	590,129,622	615,707,738
5	Maintenance Expenses (402)	320-323	69,634,909	72,831,475
6	Depreciation Expense (403)	336-337	112,490,763	114,305,580
7	Amort. & Depl. of Utility Plant (404-405)	336-337	1,153,778	1,248,501
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	(391,199)	(443,498)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		5,978,725	
12	(Less) Regulatory Credits (407.4)		2,726,149	
13	Taxes Other Than Income Taxes (408.1)	262-263	87,928,410	86,734,500
14	Income Taxes - Federal (409.1)	262-263	72,301,895	67,231,422
15	- Other (409.1)	262-263	12,547,739	9,747,458
16	Provision for Deferred Income Taxes (410.1)	234,272-277	35,724,934	77,712,749
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	49,536,588	91,793,510
18	Investment Tax Credit Adj. - Net (411.4)	266	(4,764,758)	(5,430,448)
19	(Less) Gains from Disp. of Utility Plant (411.6)		41,093	49,952
20	Losses from Disp. of Utility Plant (411.7)			0
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$930,430,988	\$947,802,502
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$163,266,872	\$147,062,710

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

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Dec. 31, 1995

STATEMENT OF INCOME FOR THE YEAR (Continued)

ulting 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 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,093,697,860	\$1,094,865,212					2
						3
590,129,622	615,707,738					4
69,634,909	72,831,475					5
112,490,763	114,305,580					6
1,153,778	1,248,501					7
(391,199)	(443,498)					8
						9
						10
5,978,725						11
2,726,149						12
87,928,410	86,734,987					13
72,301,895	67,231,422					14
12,547,739	9,747,458					15
35,724,934	77,712,749					16
49,536,588	91,793,510					17
(4,764,758)	(5,430,448)					18
41,093	49,952					19
						20
						21
						22
\$930,430,988	\$947,802,502					23
\$163,266,872	\$147,062,710					24

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
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Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)	--	\$163,266,872	\$147,062,710	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)		298,418	405,950	
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		64,346	242,779	
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Nonoperating Rental Income (418)		(546,425)	(266,729)	
34	Equity in Earnings of Subsidiary Companies (418.1)	119			
35	Interest and Dividend Income (419)		163,441	558,193	
36	Allowance for Other Funds Used During Construction (419.1)		13,715,077	3,541,451	
37	Miscellaneous Nonoperating Income (421)		291,026		
38	Gain on Disposition of Property (421.1)		2,323	(26,645)	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$13,859,514	\$3,969,441	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)				
42	Miscellaneous Amortization (425)	340	0	22,345	
43	Miscellaneous Income Deductions (426.1-426.5)	340	690,409	280,756	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$690,409	\$303,101	
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	130,000	14,021	
47	Income Taxes - Federal (409.2)	262-263	(163,529)	1,057,387	
48	Income Taxes - Other (409.2)	262-263	(23,411)	200,599	
	Provision for Deferred Inc. Taxes (410.2)	234,272-277	0	28,341	
	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	61,475	27,903	
51	Investment Tax Credit Adj. - Net (411.5)				
52	(Less) Investment Tax Credits (420)		1,164	1,164	
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$119,579)	\$1,271,281	
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$13,288,684	\$2,395,059	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		36,445,566	35,179,073	
57	Amort. of Debt Disc. and Expense (428)		1,773,784	1,785,373	
58	Amortization of Loss on Recquired Debt (428.1)				
59	(Less) Amort. of Premium on Debt - Credit (429)		7,108	7,108	
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		2,028	7,304	
61	Interest on Debt to Assoc. Companies (430)	340			
62	Other Interest Expense (431)	340	10,262,778	4,589,495	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		5,608,724	2,133,950	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$42,864,268	\$39,405,579	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$133,691,288	\$110,052,190	
66	Extraordinary Items				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraordinary Items (Enter Total of line 67 less line 68)				
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)				
72	Net Income (Enter Total of lines 65 and 71)		\$133,691,288	\$110,052,190	

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
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(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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 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 of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments 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 at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		\$173,299,377
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		133,691,288
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
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)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(3,567,952)
30	Dividends Declared - Common Stock (Account 438)		
31			(115,231,482)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$115,231,482)
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)		\$188,191,231

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 hydroelectric 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) (Enter total of lines 45 and 46)	0
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$188,191,231
	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)	
	Other Changes (Explain)	
52	Balance - End of Year (Total of Lines 49 Thru 52)	0

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, YF) 04/30/96	Year of Report Dec. 31, 1995
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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.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$133,691,288
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	112,490,763
5	Amortization of (Specify)	762,579
6		
7		
8	Deferred Income Taxes (Net)	(13,873,130)
9	Investment Tax Credit Adjustment (Net)	(4,765,921)
10	Net (Increase) Decrease in Receivables	(16,763,578)
11	Net (Increase) Decrease in Inventory	24,553,999
12	Net (Increase) Decrease in Allowances Inventory	1,106,898
13	Net Increase (Decrease) in Payables and Accrued Expenses	3,669,923
14	Net (Increase) Decrease in Other Regulatory Assets	(20,595,215)
15	Net Increase (Decrease) in Other Regulatory Liabilities	(10,014,844)
16	(Less) Allowance for Other Funds Used During Construction	(19,323,800)
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:Deferred Revenue	50,800,000
19	Net Increase (Decrease) in Accrued Taxes	14,335,489
20	Other	7,016,642
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$301,738,693
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(334,561,142)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	19,323,800
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$315,237,342)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

STATEMENT OF CASH FLOWS (Continued)

<p>4. Investing Activities</p> <p>Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.</p> <p>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.</p>	<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p>
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Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$315,237,342)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	619,998
62	Preferred Stock	
	Common Stock	
64	Other: Contributed Capital From Parent	76,000,000
65		
66	Net Increase in Short - Term Debt (c)	52,700,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$129,319,998
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(260,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(3,567,952)
81	Dividends on Common Stock	(115,231,483)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	\$10,260,563
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(\$3,238,086)
87		
	Cash and Cash Equivalents at Beginning of Year	7,070,568
90	Cash and Cash Equivalents at End of Year	* 3,832,482

< Page 120 Line 90 Column B >

See page 123.11 for reconciliation between "Cash and Cash
Equivalents at End of Year" with related amounts on the
balance sheet.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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NOTES TO FINANCIAL STATEMENTS (Continued)

A. Summary of Significant Accounting Policies

Basis of Accounting

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 (FERC). These policies conform with generally accepted accounting principles in all material respects.

The impact of Financial Accounting Standard (FAS) No. 71, Accounting for the Effects of Certain Types of Regulation, has been minimal in the company's experience, but when cost recovery is ordered over a longer period than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71.

The company's retail and wholesale businesses are regulated by the FPSC and the FERC, respectively. Prices allowed by both agencies are generally based on recovery of prudent costs incurred plus a reasonable return on invested capital.

The use of estimates is inherent in the preparation of financial statements in accordance with generally accepted accounting principles.

Revenues and Fuel Costs

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

On May 10, 1995, the FPSC approved the termination of the oil backout clause effective Jan. 1, 1996. Any oil backout project costs incurred beginning Jan 1, 1996 will no longer be recovered through the cost recovery clause.

In December 1994, the company bought out a long-term coal supply contract which would have expired in 2004 for a lump sum payment of \$25.5 million and entered into two new contracts with the supplier. The coal supplied under the new contracts is competitive in price with coals of comparable quality. As a result of this buyout, Tampa Electric customers will benefit from anticipated net fuel savings of more than \$40 million through the year 2004. In February 1995, the FPSC authorized the recovery of the \$25.5 million buy-out amount plus carrying costs through the Fuel and Purchased Power Cost Recovery Clause over the next ten years beginning April 1, 1995. In 1995, \$2 million of buy-out costs were amortized to expense.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Certain other costs incurred by the company are allowed to be recovered from customers through prices approved in the regulatory process. These costs are recognized 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.

In February 1993, the FPSC approved an agreement between the company and the Office of Public Counsel that resolved all issues relating to prices for coal purchased in the years 1990 through 1992 by the company from its affiliate, Gatliff Coal, a subsidiary of TECO Coal. The company recognized a \$10-million liability in February 1993 and agreed to return this amount plus interest during the 12-month period effective April 1, 1993. The \$10-million charge related to this agreement is classified in "Other income (expense)" on the income statement.

Depreciation

The company provides for depreciation primarily by 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 3.9% for 1995, and 4.2% for 1994 and 1993.

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

Effective Jan. 1, 1993, the company adopted FAS 109, which changed the requirements for accounting for income taxes. Although FAS 109 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. Under the liability method, the temporary differences between the financial statement and tax bases of assets and liabilities are reported as deferred taxes measured at current tax rates. Since the company is a regulated enterprise and its books and records reflect the approved regulatory treatment, the adoption of FAS 109 resulted in certain adjustments to accumulated deferred income taxes and the establishment of a corresponding regulatory tax liability reflecting the amount payable to customers through future rates and had no effect on earnings.

Investment Tax Credits

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.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Allowance for 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 rate was 7.79% for 1995, 7.28% for 1994 and 7.70% for 1993. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

Cash and Cash Equivalents and Short-Term Investments

Included in cash and cash equivalents at Dec. 31, 1994 is \$3.4 million of securities classified as available-for-sale. Securities classified as available-for-sale are highly liquid, high-quality debt instruments purchased with a maturity of three months or less. There are no available-for-sale securities at Dec. 31, 1995.

In 1994 the company adopted FAS 115, Accounting for Certain Investments in Debt and Equity Securities, which requires fair value accounting for debt and equity securities. No short-term investments existed at Dec. 31, 1995 or 1994 and the change in net unrealized gains and losses on trading securities included in earnings in 1995 and 1994 was not significant.

Reclassifications

Certain 1994 and 1993 amounts were reclassified to conform with current year presentation.

B. Common Stock

The company is a wholly owned subsidiary of TECO Energy, Inc.

(millions)	Common Shares	Stock Amount	Issue Expense
Balance Dec. 31, 1992	10	\$629.3	\$(1.7)
Contributed capital from parent		37.0	--
	--	-----	-----
Balance Dec. 31, 1993	10	666.3	(1.7)
Contributed capital from parent		111.0	--
Reclassification to other capital accounts(1)		--	.3
	--	-----	-----
Balance Dec. 31, 1994	10	777.3	(1.4)
Contributed capital from parent		76.0	--
	--	-----	-----
Balance Dec. 31, 1995	10	\$853.3	\$(1.4)
	==	=====	=====

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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NOTES TO FINANCIAL STATEMENTS (Continued)

- (1) In 1994, a FERC audit recommended that \$325,000 of net costs be reclassified from common stock issuance expense and additional paid in capital, to retained earnings. The issuance expense, which totaled \$353,000, related to a retired series of preferred stock.

C. Retained Earnings

The company's Restated Articles of Incorporation and certain series of the company's first mortgage bond issues contain provisions that limit the dividend payment on the company's common stock and the purchase or retirement of the company's capital stock. At Dec. 31, 1995, substantially all of the company's retained earnings were available for dividends on its common stock.

D. Retirement Plan

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

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. The company's share of net pension expense, excluding the restructuring charge, was \$0.2 million for 1995, \$0.9 million for 1994 and \$1.1 million for 1993. The company's portion of pension expense related to the restructuring charge in 1994 was \$12.7 million. About 65 percent of plan assets were invested in common stocks and 35 percent in fixed income investments at Dec. 31, 1995.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

Components of Net Pension Expense
(millions)

	1995	1994	1993
	-----	-----	-----
Service cost (benefits earned during the period)	\$ 7.2	\$ 8.8	\$ 7.7
	-----	-----	-----
Interest cost on projected benefit obligations	17.3	15.8	15.0
	-----	-----	-----
Less: Return on plan assets			
Actual	66.4	(3.7)	30.5
Less net amortization of unrecognized transition asset and deferred return	43.3	(25.8)	10.3
	-----	-----	-----
Net return on assets	23.1	22.1	20.2
	-----	-----	-----
Net pension expense	1.4	2.5	2.5
Effect of restructuring charge	--	13.3	--
	-----	-----	-----
Net pension expense recognized in the Consolidated Statements of Income	\$ 1.4	\$15.8	\$ 2.5
	=====	=====	=====

Reconciliation of the Funded Status of the Retirement Plan and the
Accrued Pension Prepayment/(Liability)
(millions)

	Dec. 31, 1995	Dec. 31, 1994
	-----	-----
Fair market value of plan assets	\$ 286.7	\$ 239.2
Projected benefit obligation	(260.2)	(218.0)
	-----	-----
Excess of plan assets over projected benefit obligation	26.5	21.2
Less unrecognized net gain from past experience different from that assumed	33.4	23.8
Less unrecognized prior service cost	(7.1)	(7.7)
Less unrecognized net transition asset (being amortized over 19.5 years)	9.5	10.5
	-----	-----
Accrued pension prepayment/(liability)	\$ (9.3)	\$ (5.4)
	=====	=====
Accumulated benefit obligation (including vested benefits of \$193.2 for 1995 and \$163.8 for 1994)	\$ 215.2	\$ 183.4
	=====	=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

Assumptions Used in Determining Actuarial Valuations

	1995	1994
Discount rate to determine projected benefit obligation	7.3%	8.25%
Rates of increase in compensation levels	3.3-5.3%	3.3-5.3%
Plan asset growth rate through time	9%	9%

E. Postretirement Benefit Plan

The company currently provides certain postretirement health care benefits for substantially all employees retiring after age 55 meeting certain service requirements. The company contribution toward health care coverage for most employees retiring after Jan. 1, 1990 is limited to a defined dollar benefit based on years of service. Postretirement benefit levels are substantially unrelated to salary. The company reserves the right to terminate or modify the plan in whole or in part at any time.

In 1993, the company adopted FAS 106 that requires postretirement benefits be recognized as earned by employees rather than recognized as paid.

Components of Postretirement Benefit Cost (millions)

	1995	1994	1993
Service cost (benefits earned during the period)	\$ 1.2	\$ 1.5	\$ 1.2
Interest cost on projected benefit obligations	4.8	4.1	3.6
Amortization of transition obligation (straight line over 20 years)	2.0	2.1	2.1
Amortization of actuarial (gain)/loss	.2	.2	--
Net periodic postretirement benefit expense	8.2	7.9	6.9
Effect of restructuring charge	--	2.6	--
Net periodic postretirement benefit expense recognized in the Statements of Income	\$ 8.2	\$ 10.5	\$ 6.9

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NOTES TO FINANCIAL STATEMENTS (Continued)

Reconciliation of the Funded Status of the Postretirement Benefit Plan and the Accrued Liability (millions)

	Dec. 31, 1995	Dec. 31, 1994
	-----	-----
Accumulated postretirement benefit obligation		
Active employees eligible to retire	\$ (2.2)	\$ (9.4)
Active employees not eligible to retire	(22.6)	(19.9)
Retirees and surviving spouses	(41.8)	(33.0)
	-----	-----
	(66.6)	(62.3)
Less unrecognized net gain/(loss) from past experience	(16.7)	(14.1)
Less unrecognized transition obligation	(33.9)	(35.9)
	-----	-----
Liability for accrued postretirement benefit	\$ (16.0)	\$ (12.3)
	=====	=====

Assumptions used in Determining Actuarial Valuations

Discount rate to determine projected benefit obligation	7.3%	8.25%
--	------	-------

The assumed health care cost trend rate for medical costs prior to age 65, and for certain retirees after age 65, was 11% in 1995 and decreases to 5.75% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 7.5% in 1995 and decreases to 5.75% in 2002 and thereafter.

A 1 percent increase in the medical trend rates would produce an 8 percent (\$0.5 million) increase in the aggregate service and interest cost for 1995 and a 7 percent (\$4.7 million) increase in the accumulated postretirement benefit obligation as of Dec. 31, 1995.

F. Restructuring Charge

In 1994, the company implemented a corporate restructuring program which resulted in a \$21.3 million charge (\$13.1 million after tax). The cost of this restructuring program, which included 225 early retirements, the elimination of other positions and other cost control initiatives, is expected to be recovered within the next two years through reduced operating expenses. Approximately \$1.7 million of this charge was paid in 1994 and \$3.8 million in 1995. The impact on pension cost resulting from the restructuring as determined under the provisions of FAS 88, "Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits," was approximately \$13.0 million. The

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NOTES TO FINANCIAL STATEMENTS (Continued)

impact on postretirement benefits as determined under FAS 106, "Accounting for Postretirement Benefits Other Than Pensions," was approximately \$2.6 million. These amounts are included as part of the total charge of \$21.3 million. See Note D on pages 30 and 31, and Note E on pages 31 and 32.

G. Income Tax Expense

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:

(millions)	Federal	State	Total
	-----	-----	-----
1995			
Currently payable	\$ 72.1	\$ 12.4	\$ 84.5
Deferred	(11.8)	(2.0)	(13.8)
Amortization of investment tax credits	(4.8)	-	(4.8)
	-----	-----	-----
Total income tax expense	\$ 55.5	\$ 10.5	\$ 65.9
Included in other income, net			(.3)

Included in operating expenses			\$ 66.2
1994			=====
Currently payable	\$ 68.3	\$ 9.9	\$ 78.2
Deferred	(11.1)	(3.0)	(14.1)
Investment tax credits	(.6)	--	(.6)
Amortization of investment tax credits	(4.8)	--	(4.8)
	-----	-----	-----
Total income tax expense	\$ 51.8	\$ 6.9	58.7
Included in other income, net			1.3

Included in operating expenses			\$ 57.4
1993			=====
Currently payable	\$ 43.6	\$ 7.6	\$ 51.2
Deferred	9.4	1.4	10.8
Amortization of investment tax credits	(4.9)	--	(4.9)
	-----	-----	-----
Total income tax expense	\$ 48.1	\$ 9.0	57.1
Included in other income, net			(3.4)

Included in operating expenses			\$ 60.5
			=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

The company adopted FAS 109 as of Jan. 1, 1993 and elected not to restate the prior years' financial statements. Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes. The principal components of the company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

(millions)	Dec. 31, 1995	Dec. 31, 1994
	-----	-----
Deferred tax assets(1)		
Property related	\$ 76.6	\$ 69.8
Leases	5.5	5.2
Insurance reserves	6.6	5.4
Early capacity payments	2.2	2.2
Other	3.7	3.9
	-----	-----
Total deferred income tax assets	94.6	86.5
	-----	-----
Deferred income tax liabilities(1)		
Property related	(361.5)	(336.6)
Other	29.7	9.0
	-----	-----
Total deferred income tax liabilities	(331.8)	(327.6)
	-----	-----
Accumulated deferred income taxes	\$(237.2)	\$(241.1)
	=====	=====

(1) Certain property related assets and liabilities have been netted.

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NOTES TO FINANCIAL STATEMENTS (Continued)

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

(millions)	1995	1994	1993
	-----	-----	-----
Net income	\$133.7	\$110.1	\$106.7
Total income tax provision	66.0	58.7	57.1
	-----	-----	-----
Income before income taxes	\$199.7	\$168.8	\$163.8
	=====	=====	=====
Income taxes on above at federal statutory rate (35% for 1995, 1994 and 1993)	\$ 70.0	\$ 59.1	\$ 57.3
Increase (decrease) due to State income tax, net of federal income tax	6.8	4.5	5.9
Amortization of investment tax credits	(4.8)	(4.8)	(4.9)
Equity portion of AFUDC	(4.9)	(1.4)	(.8)
Other	(1.1)	1.3	(.4)
	-----	-----	-----
Total income tax provision	\$ 66.0	\$ 58.7	\$ 57.1
	=====	=====	=====
Provision for income taxes as a percent of income before income taxes	33.0%	34.8%	34.9%
	=====	=====	=====

H. Short-Term Debt

Notes payable consisted exclusively of commercial paper with weighted average interest rates of 5.69% and 5.92% at Dec. 31, 1995 and Dec. 31, 1994, respectively. The carrying amount of notes payable approximated fair market value because of the short maturity of these instruments. Unused lines of credit at Dec. 31, 1995 were \$180 million. Certain lines of credit require commitment fees ranging from .05% to .075% on the unused balances.

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NOTES TO FINANCIAL STATEMENTS (Continued)

I. Related Party Transactions (millions)

Net transactions with affiliates are as follows:

	1995	1994	1993
	-----	-----	-----
Fuel and interchange related, net	\$166.4	\$180.0	\$189.5
Administrative and general, net	\$ 11.8	\$ 9.0	\$ 15.5

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

	1995	1994
	-----	-----
Accounts receivable	\$ 2.6	\$ 1.6
Accounts payable	\$ 23.9	\$ 17.3

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 capital improvements program. Capital expenditures are estimated to be \$178 million for 1996 and \$569 million for 1997 through 2000 for equipment and facilities to meet customer growth and for construction of additional generating capacity to be placed in service in 1996. The company is building a 250-MW coal-gasification plant (Polk Unit One) with a capital cost of about \$450 million, net of construction funding from the Department of Energy under its Clean Coal Technology Program. The company expects to spend \$70 million to complete this project in 1996. At the end of 1995, the company had outstanding commitments of approximately \$72 million primarily for the construction of Polk Unit One.

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NOTES TO FINANCIAL STATEMENTS (Continued)

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	Pg. 110, line 24	\$3,764,038
Working Funds	Pg. 110, line 26	68,444
Cash Equivalents	See note below	0
Total Cash and Cash Equivalents		----- \$3,832,482 =====
Note:		
Total Temporary Cash Investments	Pg. 110, line 27	\$ 5
Less: Short-term Investments (included in Temp. Cash Invest.)		5

Cash Equivalents (included in Temp. Cash Invest.)		\$ 0 =====

BASIS OF REPORTING - The financial statements are presented in accordance with the reporting requirements of the Federal Energy Regulatory Commission. Accordingly, the statements of retained earnings and cash flows for the prior year have been omitted and the current portion of long-term debt has not been classified as such.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$2,813,504,055	\$2,813,504,055	
4	Property Under Capital Leases	0		
5	Plant Purchased or Sold	0		
6	Completed Construction not Classified	110,540,868	110,540,868	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$2,924,044,923	\$2,924,044,923	
9	Leased to Others			
10	Held for Future Use	56,859,426	56,859,426	
11	Construction Work in Progress	418,400,299	418,400,299	
12	Acquisition Adjustments	6,132,950	6,132,950	
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$3,405,437,598	\$3,405,437,598	
14	Accum. Prov. for Depr., Amort., & Depl.	1,203,283,519	1,203,283,519	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,202,154,079	\$2,202,154,079	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,200,365,332	1,200,365,332	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	2,918,187	2,918,187	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,203,283,519	\$1,203,283,519	
23	Leased to Others			
	Depreciation			
	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)	\$1,203,283,519	\$1,203,283,519	

Name of Respondent
TAMPA ELECTRIC COMPANY

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

Gas (d)	Other(Specify) (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					27
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					29
					30
					31
					32
					33

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

- | | |
|--|---|
| <p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>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 Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed ac-</p> | <p>counts, 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 which have not been classified to primary accounts 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. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the</p> |
|--|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	5,912,282	804,219
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$5,912,282	\$804,219
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,249,234	0
9	(311) Structures and Improvements	223,869,813	2,740,660
10	(312) Boiler Plant Equipment	821,854,285	18,654,023
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	252,057,432	1,727,153
	(315) Accessory Electric Equipment	157,136,462	(2,804,115)
	(316) Misc. Power Plant Equipment	28,369,581	995,759
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,490,536,807	\$21,313,480
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbo generator 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	1,013,589	0
35	(341) Structures and Improvements	1,818,203	49,311
36	(342) Fuel Holders, Products, and Accessories	1,153,479	0
37	(343) Prime Movers		
	(344) Generators	77,834,092	101,191
	(345) Accessory Electric Equipment	2,866,242	(800)

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

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 col-

umn (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.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
				(302)	3
1,876,473			4,840,028	(303)	4
\$1,876,473			\$4,840,028		5
					6
					7
0			7,249,234	(310)	8
157,546	0	(266,447)	226,186,480	(311)	9
3,391,671	0	(1,426,842)	835,689,795	(312)	10
				(313)	11
381,955	0	(1,086,941)	252,315,689	(314)	12
227,065	0	1,301,934	155,407,216	(315)	13
46,180	0	1,527	29,320,687	(316)	14
\$4,204,417	0	(\$1,476,769)	\$1,506,169,101		15
					16
				(320)	17
				(321)	18
				(322)	19
				(323)	20
				(324)	21
				(325)	22
			0		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
			0		32
					33
0			1,013,589	(340)	34
0			1,867,514	(341)	35
0			1,153,479	(342)	36
				(343)	37
126,177			77,809,106	(344)	
0			2,865,442	(345)	

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
	(346) Misc. Power Plant Equipment	\$34,832	\$6,404	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$84,720,437	\$156,106	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,575,257,244	\$21,469,586	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	11,455,279	383,330	
45	(352) Structures and Improvements	1,328,745	108,820	
46	(353) Station Equipment	98,712,479	4,473,063	
47	(354) Towers and Fixtures	4,342,274	0	
48	(355) Poles and Fixtures	54,452,464	3,658,294	
49	(356) Overhead Conductors and Devices	56,866,150	4,723,802	
50	(357) Underground Conduit	6,203,994	576,317	
51	(358) Underground Conductors and Devices	927,227	(2)	
52	(359) Roads and Trails	2,375,433	133,211	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$236,664,045	\$14,056,835	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	4,689,704	178,474	
56	(361) Structures and Improvements	698,706	13,162	
57	(362) Station Equipment	92,265,742	2,405,815	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	103,135,662	5,401,636	
60	(365) Overhead Conductors and Devices	127,882,399	7,363,492	
61	(366) Underground Conduit	59,758,612	4,979,521	
62	(367) Underground Conductors and Devices	74,000,032	4,849,152	
63	(368) Line Transformers	189,793,813	10,619,993	
64	(369) Services	75,522,252	5,446,767	
65	(370) Meters	36,434,338	1,864,834	
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	56,921,893	5,458,220	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$821,103,153	\$48,581,066	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	4,085,319	0	
72	(390) Structures and Improvements	52,206,034	3,198,346	
73	(391) Office Furniture and Equipment	28,533,359	3,614,725	
74	(392) Transportation Equipment	36,235,447	1,842,047	
75	(393) Stores Equipment	780,582	0	
76	(394) Tools, Shop and Garage Equipment	4,136,487	433,084	
77	(395) Laboratory Equipment	2,486,624	60,107	
78	(396) Power Operated Equipment	869,359	66,024	
79	(397) Communication Equipment	85,690,531	3,887,471	
80	(398) Miscellaneous Equipment	279,358	21,626	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$215,303,100	\$13,123,430	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$215,303,100	\$13,123,430	
84	TOTAL (Accounts 101 and 106) (lines 5, 15, 23, 32, 41, 53, 69, 83)	\$2,854,239,824	\$98,035,136	
85	(102) Electric Plant Purchased (See Instr. 8)		* 7,459,939	
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$2,854,239,824	\$105,495,075	

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) [] An Original (2) [X] A Resubmission		Date of Report (Mo, Day, Yr) 04/30/96	Year of Report Dec. 31, 1995
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
0			\$41,236	(346)	
\$126,177	0	0	\$84,750,366		41
\$4,330,594	0	(\$1,476,769)	\$1,590,919,467		42
					43
		385,266	12,223,875	(350)	44
15,103		43,390	1,465,852	(352)	45
1,397,601		535,297	102,323,238	(353)	46
			4,342,274	(354)	47
589,045		825,788	58,347,501	(355)	48
542,491		431,724	61,479,185	(356)	49
			6,780,311	(357)	50
			927,225	(358)	51
23,127			2,485,517	(359)	52
\$2,567,367		\$2,221,465	\$250,374,978		53
					54
80,605			4,787,573	(360)	55
0			711,868	(361)	56
749,912		(574,430)	93,347,215	(362)	57
				(363)	58
657,425		3,184	107,883,057	(364)	59
707,509			134,538,382	(365)	60
8,970		2,399	64,731,562	(366)	61
632,887			78,216,297	(367)	62
1,998,727			198,415,079	(368)	63
208,234			80,760,785	(369)	64
587,814			37,711,358	(370)	65
				(371)	66
				(372)	67
881,937			61,498,176	(373)	68
\$6,514,020		(\$568,847)	\$862,601,352		69
					70
85,884			3,999,435	(389)	71
276,972			55,127,408	(390)	72
6,112,692			26,035,392	(391)	73
5,069,046			33,008,448	(392)	74
74,072			706,510	(393)	75
383,612			4,185,959	(394)	76
388,934			2,157,797	(395)	77
13,650			921,733	(396)	78
674,362			88,903,640	(397)	79
38,209			262,775	(398)	80
\$13,117,433			\$215,309,097		81
			0	(399)	82
\$13,117,433	0	0	\$215,309,097		83
\$28,405,887	0	\$175,849	\$2,924,044,922		84
	* (5,824,825)	* (1,635,114)	0	(102)	85
			0		86
			0	(103)	87
\$28,405,887	(\$5,824,825)	(\$1,459,265)	\$2,924,044,922		88

< Page 206 Line 85 Column c >

Purchase price of 25% interest in transmission line bought from Orlando Utilities Commission by Tampa Electric on October 11, 1995, as approved by FERC Docket# EC-95-17-000, dated 9/28/95.

< Page 207 Line 85 Column e >

Net effect of clearing account 102 as follows:
\$357,985 dr went to account 108.01, accumulated depreciation,
\$6,182,810 cr went to account 114, acquisition adjustment.

< Page 207 Line 85 Column f >

Cost of assets purchased from Orlando Utilities Commission and transferred to account 101, Electric Plant in Service.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/96	Year of Report Dec. 31, 1995
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at future use, give in column (a), in addition to other required of the year having an original cost of \$250,000 or more. information, the date that utility use of such property was discontinued, and the date the original cost was transferred up other items of property held for future use. to Account 105.
2. For property having an original cost of \$ 250,000 or more previously used in utility operations, now held for

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 Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County			
4	Line, West of Highway 41	06/30/67	*	4,875,179
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County			
9	Line, West of Highway 41	06/30/67	*	1,112,507
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	06/30/73	06/30/97	20,176,875
13				
14	Phosphate Area Transmission			
15	Right-of-Way North of			
16	Hillsborough/Manatee County			
17	Line, W. of Hwy 301 E. of			
18	US Hwy 41	06/30/73	*	969,293
19				
20	Other Property:			
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47	TOTAL			

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$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 Rights:			
2	Dale Mabry Transmission			
3	Substation Site - So. Side			
4	of Van Dyke Rd. on West Side			
5	of Dale Mabry Highway	06/30/73	*	368,966
6				
7	River Transmission Sub-			
8	station Davis Road and McRae			
9	Temple Terrace	06/30/85	06/30/97	1,438,076
10				
11	Transmission Substation			
12	Sites - Located throughout			
13	Company's service area	*	*	623,975
14				
15	Cass St. Distribution Sub-			
16	station - 1228 E. Cass St.,			
17	Tampa	06/30/85	*	1,136,897
18				
19	Harbour Island Dist Sub-			
20	station, Tampa	06/30/84	06/30/96	250,700
21	Other Property:			
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46				
47	TOTAL			

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at future use, give in column (a), in addition to other required of the year having an original cost of \$250,000 or more. information, the date that utility use of such property was up other items of property held for future use. discontinued, and the date the original cost was transferred to Account 105.

2. For property having an original cost of \$ 250,000 or more previously used in utility operations, now held for

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 Rights:			
2	Washington St. Dist. Sub-			
3	station- Bordered by Pierce,			
4	Jackson & Jefferson Streets,			
5	Tampa	06/30/85	*	1,821,335
6				
7	Sunlake Dist. Substation			
8	Dale Mabry North of Lutz			
9	Lake Fern Road	06/30/88	06/30/99	520,471
10				
11	Distribution Substation			
12	Sites - Located throughout			
13	Company's Service Area	*	*	1,054,046
14				
15	Power Plant Site X - South			
16	of S.R. 60, West of Pleasant			
17	Grove Road, North of Durant			
18	Road in Hillsborough County	06/30/73	*	485,199
19				
	Big Bend Buffer Land	06/30/86	*	1,221,372
	Other Property:			
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4r	TOTAL			

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/96	Year of Report Dec. 31, 1995
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$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 Rights:			
2	Palm River Operation Center			
3	Palm River Rd and 82nd St.	06/30/87	*	618,704
4				
5	Skyway Transmission Sub-			
6	station Site - Corner of			
7	George Rd and Gun Club Rd			
8	Tampa	06/30/87	*	368,056
9				
10	Polk County Power Plant Site			
11	South of County Rd. 630,			
12	East of State Rd. 37 in			
13	Polk County	*	10/15/96	18,919,381
14				
15	Wrecker to Lake Agnes			
16	Transmission Line Right-of-			
17	Way between Spring Road and			
18	Interstate 4, adjacent and			
19	west of Berkley Road,			
20	Auburndale	06/30/93	06/30/96	641,7
21	Other Property:			
22	Other Property Held for			
23	Future use	*	*	256,585
24				
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46				
47	TOTAL			\$56,859,426

< Page 214 Line 4 Column c >

Indeterminate

< Page 214 Line 9 Column c >

Post 1997

< Page 214 Line 18 Column c >

Post 2010

< Page 214 Line 5 Column c >

Post 2010

< Page 214 Line 13 Column b >

Various

< Page 214 Line 13 Column c >

Various

< Page 214 Line 17 Column c >

Post 2010

< Page 214 Line 5 Column c >

Post 1999

< Page 214 Line 13 Column b >

Various

< Page 214 Line 13 Column c >

Various

< Page 214 Line 18 Column c >

Indeterminate

< Page 214 Line 20 Column c >

Per 1984 FERC Audit

< Page 214 Line 3 Column c >

Post 1999

< Page 214 Line 8 Column c >

Post 1999

< Page 214 Line 13 Column b >

Various

< Page 214 Line 23 Column b >

Various

< Page 214 Line 23 Column c >

Various

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107).		Development, and Demonstration (see Account 107 of the Uniform System of Accounts).		
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		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	B11 BIG BEND COUNTY SEWAGE CONNECTION	\$206,510		
2	B89 BBC PECO UNLOADER: BUCKET OPER SYST CTLS	300,014		
3	C98 CORPORATE ELECTRONIC DATA INTERCHANGE	147,197		
4	D19 WHEELER RD 230/69KV TRANSFORMER ADDITION	210,903		
5	D21 REEDY CREEK	5,839,619		
6	D35 WOODLANDS 2ND TXF & 13KV CKT	946,125		
7	D36 CHAPMAN 230/69KV SUB	646,847		
8	D52 FEDERAL BUILDING RELAY	112,690		
9	D81 NEBRASKA AVE WDNG: FLETCHER TO APEX	324,654		
10	D95 EMS DISASTER RECOVERY IMPLEMENTATION	461,359		
11	D96 GAPWAY/LAKE AGNES 230KV SUB	8,998,769		
12	E02 SR 574 WDNG: I-4 TO PINE ST	565,514		
13	F39 BLOOMINGDALE AVE WIDENING	756,815		
14	F50 GN EXPAND REVERSE OSMOSIS WW PLANT CAPACITY	385,112		
15	G04 GN5-6 SLAG SLUICE CONVERSION	1,516,455		
16	G15 GN RECLAIM ADDITION	847,509		
17	H12 WORK MANAGEMENT SYSTEM	313,524		
18	J13 NORTH LOOP	135,054		
19	J26 DIGITAL SVC INSTALLATION	101,964		
20	J64 I/TE MICROFICHE REPLACEMENT	169,212		
21	L14 ICP (INDUCTIVELY COUPLED PLASMA SPECTRO)	163,000		
22	L25 BIG BEND - POLK FUEL TRANSLOADING	2,174,700		
23	L50 POLK COUNTY POWER STATION	391,891,558		
24	L51 POLK POWER 230KV SWITCHING	443,380		
25	MINOR PROJECTS	741,756		
26				
27				
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32				
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37				
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39				
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42				
43	TOTAL	\$418,400,299		

CONSTRUCTION OVERHEADS-ELECTRIC

- | | |
|---|---|
| <p>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 provision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.</p> | <p>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.</p> |
|---|---|

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$19,323,801
2	BENEFIT COST	3,817,251
3	TAXES	2,014,984
4	ADMINISTRATIVE AND GENERAL	5,709,205
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46	TOTAL	\$30,865,241

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 for each eligible project is multiplied by 1/12 of the yearly AFUDC rate.
The annual percentage rate used for 1995 was 7.79%.
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. Benefits cost in the amount of \$3,817,251 and payroll taxes in the amount of \$2,014,984 were applied to construction work order during 1995.

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 \$5,709,205 were applied to construction work orders during 1995.

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 (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	\$94,861,589		
(2)	Short-Term Interest			s 6.01%
(3)	Long-Term Debt	\$588,747,079	36.96%	d 6.99%
(4)	Preferred Stock	\$54,956,000	3.45%	p 6.49%
(5)	Common Equity	\$949,255,681	59.59%	c 11.75%
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	\$286,815,319		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 3.72%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 4.84%

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 3.39%
- b. Rate for Other Funds - 4.40%

< Page 218 Line 7 Column b >

(1)When actual AFUDC is applied to the CWIP in item (7)(b) above,
the overall rate used was 6.74%.

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	\$1,111,526,407	\$1,111,526,407		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	112,490,763	112,490,763		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	2,174,924	2,174,924		
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	(441,058)	(441,058)		
8	*				
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$114,224,629	\$114,224,629		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(26,529,414)	(26,529,414)		
12	Cost of Removal	(4,383,226)	(4,383,226)		
13	Salvage (Credit)	5,168,951	5,168,951		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$25,743,689)	(\$25,743,689)		
15	Other Debit or Cr. Items (Describe):	357,985	357,985		
16	*				
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,200,365,332	\$1,200,365,332		

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

18	Steam Production	713,087,065	713,087,065		
19	Nuclear Production	0			
20	Hydraulic Production-Conventional	0			
21	Hydraulic Production-Pumped Storage	0			
22	Other Production	59,008,478	59,008,478		
23	Transmission	74,120,032	74,120,032		
24	Distribution	272,131,500	272,131,500		
25	General	82,018,257	82,018,257		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,200,365,332	\$1,200,365,332		

NONUTILITY PROPERTY (Account 121)

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

2. Designate with a double 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 of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

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 of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment			
2	at Terrace on the			
3	Mall located at			
4	TECO Plaza, Down-			
5	town Tampa, Street			
6	Address: 702 N.			
7	Franklin Street	260,080	2,745	262,825
8				
9				
10	Artwork at TECO			
11	Plaza, Downtown			
12	Tampa, Street			
13	Address: 702 N.			
14	Franklin Street	136,712	640	137,352
15				
16				
17	Land - Northwest			
18	corner of State			
19	Road 544 and			
20	Lucerne Loop Rd.,			
21	Winter Haven	0	665,656	665,656
22				
23				
24				
25				
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40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	36,435	0	36,435
45	Minor Items-Other Nonutility Property	36,477	442	36,919
46	TOTAL	\$469,704	\$669,483	\$1,139,187

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

INVESTMENTS 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 give also 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	TERMCO, Inc. - Broker for Tampa	11/11/87		\$10,000
2	Electric Company's purchases and			
3	sales of real property			
4				
5				
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39				
42	TOTAL Cost of Account 123.1 \$		TOTAL	\$10,000

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo. Da. Yr.)
04/30/96

Year of Report
Dec. 31, 1995

INVESTMENTS 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 difference 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.
0	0	\$10,000	0	1
				2
				3
				4
				5
				6
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				8
				9
				10
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				39
				40
0	0	\$10,000	0	42

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr)
04/30/96

Year of Report
Dec. 31, 1995

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 expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debit or credits 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)	\$94,493,004	\$69,742,661	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	3,427	Production
3	Residuals and Extracted Products (Account 153)	2	1	Production
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	38,473,120	38,666,057	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of Lines 5 thru 10)	\$38,473,120	\$38,666,057	
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)	(8,697)	(8,717)	Various
16				
17				
18				
19	*			
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$132,957,429	\$108,403,429	

- (1) 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 as required for construction, operations and maintenance purposes.

Allowances (Accounts 158.1 and 158.2)

- | | |
|--|--|
| <p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> | <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in column (b)-(c), allowances for the three succeeding years in column (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA)</p> |
|--|--|

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	12,000.00	\$1,650,319		
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)	86,485.00	0		
05	Returned by EPA	0	(95,237)		
06 07 08	Purchases/Transfers: Allowance Purchased-LILCO	5,000.00	835,350		
09					
10					
11					
12					
13					
14					
15	Total	5,000.00	\$835,350		
16 17 18	Relinquished During Year: Charges to Account 509	90,974.00	2,107,096		
19	Other:				
20					
21 22	Cost of Sales/Transfers: Allowance Transfer -				
23	Peabody Coal Sales	2,320.00	52,543		
24					
25					
26					
27					
28	Total	2,320.00	\$52,543		
29	Balance-End of Year	10,191.00	\$230,793		
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

Report on lines 5 allowances returned by the EPA. Report on lines 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transferrers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform

System of Accounts).

8. Report on lines 22 - 27 the name of purchasers/transferees of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

19		19		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						12,000.00	\$1,650,319	01
						86,485.00	0	02 03 04
						0	(95,237)	05
						5,000.00	835,350	06 07 08
								09
								10
								11
								12
								13
								14
						5,000.00	\$835,350	15
						90,974.00	2,107,096	16 17 18
								19
								20
								21 22
						2,320.00	52,543	23
								24
								25
								26
								27
						2,320.00	\$52,543	28
						10,191.00	\$230,793	29
								30 31 32
								33
								34
								35
				0	(312,628)	0	(312,628)	36
								37
				0	155,563	0	155,563	38
								39
				0	(\$468,191)	0 *	(\$468,191)	40
								41 42 43
								44
								45
								46

< Page 229 Line 40 Column m >

Amounts reflected as "Allowances Withheld (Account 158.20)" are actually classified in account 254.01 until applicable vintage year is reached.

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).

2. For regulatory assets being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be group by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Other Regulatory Assets FAS-109	\$6,245,029	VARIOUS	\$104,752	\$36,931,405
2	Deferred Debit OBO	210,474	506	29,039	181,435
3	Deferred Debit Conservation	5,303	908	5,303	0
4	Deferred Debit Fuel-Retail	12,051,699	557/407	5,408,195	6,643,504
5	Deferred Debit Capacity	637,057	557/407	637,057	0
6	Deferred Debit Fuel-Wholesale	98,278	557/407	55,274	55,685
7	Unamortized Coal Contract Buyout (4)	868,779	557	2,028,366	24,340,413
8	Deferred Interest 9.9% Refunded Bonds (3)	242,002	427	213,730	4,178,827
9	Deferred Interest 7.875% Refunded Bonds (3)	0	427	19,305	107,784
10	Deferred Interest 7.875% Refunded Bonds (3)	0	427	81,372	1,205,836
11	Deferred Interest 8% Refunded Bonds (3)	0	427	474,747	7,042,583
12	Deferred Interest 8% Refunded Bonds (3)	0	427	181,878	1,151,892
13	Residential Load Management (2)	862,141	908	991,374	1,777,690
14	Comm-Industrial Load Managent (2)	334	908	4,138	15,107
15	Rate Case Expense (1)	0	928	360,000	351,133
16	HP Start Up (2)	0	506	1,009,147	0
17	Unamortized Loss on 7 3/4% - 8 1/4% Bonds	136,619	428	14,133	122,486
18	Unamortized Loss on 11 5/8% - 11 7/8% Bonds	1,024,933	428	72,299	952,634
19	Unamortized Loss on 1/4% - 12 5/8% Bonds	3,529,446	428	258,799	3,270,647
20	Unamortized Loss on (Variable Rate) Bonds	146,540	428	13,322	133,218
21	Unamortized Loss on 5 3/4% Bonds	1,491,323	428	279,623	1,211,700
22	Unamortized Loss on 6 1/8% Bonds	1,521,799	428	182,615	1,339,184
23	Unamortized Loss on 9.9% Bonds	4,219,928	428	272,002	3,947,926
24					
25					
26					
27					
28					
29					
30	(1) Amortized over a 4 yr. period				
31	(2) Amortized over a 5 yr. period				
32	(3) Amortized over the life of the bonds				
33	(4) Amortized over a 10 yr. period beginning 04/95				
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	\$33,291,684		\$12,696,470	\$94,961,134

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr.)
04/30/96

Year of Report
Dec. 31, 1995

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.

3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

2. For any deferred debit being amortized, show period amortization in column (a).

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	A/P transact., pending distrib.	\$71,989	\$77,309	Various	\$149,724	(\$426)
2	Fort Meade	648,016	182,911	560	830,927	0
3	Undistributed payroll	552,859	3,352,142	Various	3,886,699	18,302
4	Tank Assessment Study	192,768	1,790	932	194,558	0
5	Gannon 5 L-1 Stationary Blades	394,680	0	Various	140,554	254,126
6	Other	2,658	114,170,431	Various	114,167,654	5,435
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42						
43						
44						
45						
46						0
	Misc. Work in Progress	147,444				1,686,562
	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	*	0		0	*
49	TOTAL	\$2,010,414				\$1,963,999

< Page 233 Line 48 Column b >

Balance reclassified to account 182 in 1994. \$360,000 was amortized to account 928.

< Page 233 Line 48 Column l >

See above footnote.

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.

No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC-FAS109	\$38,288,959	\$35,550,412
3	Dismantling	13,366,674	16,749,715
4	Contributions In Aid	9,495,885	10,250,147
5	Capitalized Interest	5,240,377	10,627,494
6	Lease Payments	3,438,654	3,634,475
7	Other	14,921,833	15,917,474
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$84,752,382	\$92,729,717
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17	Other Lease Payments	1,761,326	1,822,801
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$86,513,708	\$94,552,518

NOTES

Electric Other Includes:	12/31/94	12/31/95
Insurance Reserve	5,414,532	6,592,159
Plant Site Write Off	3,405,606	3,130,828
Rate Refund	3,406,120	3,406,120
Capacity	2,223,431	2,223,431
Customer Deposit	472,144	564,936
	-----	-----
	14,921,833	15,917,474
	-----	-----
	-----	-----

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	0	
3				
4	TOTAL_COM	25,000,000		
5				
6	ACCOUNT 204			
7				
8	Preference Stock	2,500,000	0	
9				
10	TOTAL_PRE	2,500,000		
11				
12	Preferred Stock	1,500,000	\$100.00	
13	4.32% Cumulative Series A			\$103.75
14	4.16% Cumulative Series B			\$102.88
15	4.58% Cumulative Series D			\$101.00
16	8.00% Cumulative Series E			\$102.00
	7.44% Cumulative Series F			\$101.00
17				
18				
19	Preferred Stock	2,500,000		
20				
21	TOTAL_PRE	4,000,000		
22				
23				
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CAPITAL STOCK (Account 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. 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.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
10	119,696,788					1
						2
						3
10	119,696,788	0	0	0	0	4
						5
						6
						7
0	0					8
						9
0	0	0	0	0	0	10
						11
						12
49,600	4,960,000					13
50,000	5,000,000					14
100,000	10,000,000					15
149,960	14,996,000					16
200,000	20,000,000					17
						18
0	0					19
						20
549,560	54,956,000	0	0	0	0	21
						22
						23
						24
						25
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						30
						31
						32
						33
						34
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						40
						41

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)

- | | |
|---|---|
| <p>1. Show for each of the above accounts the amounts lying to each class and series of capital stock.</p> <p>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.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> | <p>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|---|---|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	ACCOUNT 202		
2	None	0	0
3			
4	ACCOUNT 203		
5	None	0	0
6			
7	ACCOUNT 205		
8	None	0	0
9			
10	ACCOUNT 206		
11	None	0	0
12			
13	ACCOUNT 207		
14	Premium on Sale of Preferred Stock, Series A	49,600	12,995
15	Premium on Sale of Preferred Stock, Series B	50,000	6,250
16			
17	ACCOUNT 212		
	None		
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
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45			
46	TOTAL	99,600	\$19,245

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/96	Year of Report Dec. 31, 1995
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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 made 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 change 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 Reacquired 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 debt 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	ACCOUNT 208	
2	None	0
3		
4	ACCOUNT 209	
5	None	0
6		
7	ACCOUNT 210	
8	None	0
9		
10	SUBTOTAL	0
11		
12	ACCOUNT 211	
13	Miscellaneous Paid-in Capital	
14	Balance 12/31/94	657,578,500
15	Equity Contribution from Parent	76,000,000
16	SUBTOTAL	733,578,909
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
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30		
31		
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35		
36		
37		
38		
39		
40	TOTAL	\$733,578,909

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 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	ACCOUNT 213	
2	None	0
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

2. Report the balance at end of the year of capital stock expenses for each class and series of capital stock. 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	ACCOUNT 214	
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		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
	TOTAL	\$1,338,638

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
--	---	--	---------------------------------

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

- Report by balance sheet account the 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.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.
- 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.
- For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.

- In column(b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- 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 Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - First Mortgage Bonds		
2	5 1/2% Series Due 1996	25,000,000	73,250
3			(213,250) P
4	7 1/4% Series Due 1998	* 30,000,000	86,219
5			(270,900) P
6	7 1/4% Series Due 2001	* 35,000,000	105,031
7			(83,300) P
	7 3/8% Series Due 2002	* 40,000,000	117,244
			(63,600) P
10	8 1/2% Series Due 2004	* 50,000,000	141,418
11			(182,500) P
12	7 3/4% Series Due 2022	75,000,000	1,125,171
13			3,627,750 D
14	5 3/4% Series Due 2000	* 80,000,000	3,058,914
15			378,400 D
16	6 1/8% Series Due 2003	* 75,000,000	2,894,879
17			679,500 D
18	ACCOUNT 221 - Installment Contracts		
19	Variable Rate Due 2005	* 19,605,000	212,070
20	7 3/4% - 8 1/4% Due 1994-2004	* 32,000,000	1,134,454
21	5 3/4% Due 2007	27,000,000	467,202
22	11 5/8% - 11 7/8% Due 2001-2011	* 25,000,000	937,500
23	12 1/4% - 12 5/8% Due 2002-2012	* 100,000,000	2,624,554
24	9.9% Due 2011-2014	* 85,950,000	2,931,993
25	Variable Rate Due 2025	* 51,605,000	425,555
26	7 7/8% Refunding Bonds Due 2021	* 25,000,000	1,334,534
27	8% Refunding Bonds Due 2022	* 100,000,000	5,675,561
28	Variable Rate Due 2018	54,200,000	361,759
29	Variable Rate Due 2020	20,000,000	281,415
30	6 1/4% Due 2034 (Docket No. 930399-EI, Order No. PSC-93-0889-FOF-EI Dated 6/11/93)	* 85,950,000	3,895,658
31			
32	SUBTOTAL	1,036,310,000	31,756,481
	TOTAL	\$1,036,310,000	\$31,756,481

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original.
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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

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 amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
04/01/66	04/01/96	04/01/66	04/01/96	25,000,000	1,375,000	1 2 3
12/01/68	12/01/98	12/01/68	12/01/98	0	0	4 5
01/01/71	01/01/01	01/01/71	01/01/01	0	0	6 7
01/01/72	01/01/02	02/01/72	01/01/02	0	0	
01/15/74	01/15/04	01/15/74	01/15/04	0	0	10 11
11/05/92	11/01/22	11/05/92	11/01/22	75,000,000	5,812,500	12 13
05/10/93	05/01/00	05/10/93	05/01/00	80,000,000	4,600,000	14 15
05/10/93	05/01/03	05/10/93	05/01/03	75,000,000	4,593,750	16 17 18
12/12/85	12/01/05	12/12/85	12/01/05	0	0	19
10/25/74	12/01/04	10/25/74	12/01/04	0	0	20
03/01/72	03/01/07	03/01/72	03/01/07	24,415,000	1,406,360	21
08/01/81	07/31/11	08/01/81	07/31/11	0	0	22
05/01/82	05/01/12	05/01/82	05/01/12	0	0	23
01/31/84	02/01/14	01/31/84	02/01/14	0	679,845	24
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,962,451	25
06/03/91	08/01/21	08/01/91	08/01/21	25,000,000	2,069,426	26
03/10/92	05/01/22	08/01/89	05/01/22	100,000,000	6,356,617	27
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	2,012,504	28
06/21/93	11/01/20	06/21/93	11/01/20	* 16,942,012	652,894	29
12/01/94	12/01/34	07/16/93	12/01/34	85,950,000	4,924,219	30 31
				613,112,012	36,445,566	32
				\$613,112,012	\$36,445,566	

< Page 256 Line 4 Column b >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on Lines 14 & 16.

< Page 256 Line 6 Column b >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< Page 256 Line 8 Column B >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< Page 256 Line 10 Column B >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on Lines 14 & 16.

< Page 256 Line 14 Column B >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< Page 256 Line 16 Column B >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on Lines 14 & 16.

< Page 256 Line 19 Column B >

The bonds on lines 19 & 20 were replaced by the bonds on line 25. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 256 Line 20 Column B >

The bonds on lines 19 & 20 were replaced by the bonds on line 25. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 256 Line 22 Column B >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 256 Line 23 Column B >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 256 Line 24 Column B >

The bonds on line 24 were replaced by the bonds on line 30.

< Page 256 Line 25 Column B >

The bonds on lines 19 & 20 were replaced by the bonds on line 25.

< Page 256 Line 26 Column B >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989.

< Page 256 Line 27 Column B >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989.

< Page 256 Line 30 Column B >

Under a financing arrangement entered into in July 1993, the tax-exempt bonds on line 30 were issued in December 1994 to replace the bonds on line 24 when they became eligible for refunding on February 1, 1995. At year end 1994, the proceeds of the new bonds were on deposit with trustee. Interest expense has been recorded using a blended rate from July 1993 forward, consistent with regulatory treatment. The unamortized debt

expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 257 Line 29 Column B >

This amount is recorded net of \$3,057,988 on deposit with trustee.

**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 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 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	Net Income for the Year (Page 117)	\$133,691,288
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	2,720,824
6	Deferred Revenue	50,800,000
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	105,495,254
11	Income Tax Expensed on Books	66,023,643
12	Dismantlement Costs	8,770,032
13	Other Permanent/Timing Differences	29,002,996
14	Income Recorded on Books Not Included in Return	
15	AFUDC	13,965,308
16	Unbilled Revenue	264,000
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	119,523,480
21	Cost of Removal	4,383,226
22	Repairs Capitalized	3,750,000
23	Gannon Deferred Expenses	278,812
24	Bond Refinancing	936,000
25	Deferred Fuel/Conservation Expense	6,687,756
26		
27	Federal Tax Net Income	246,715,455
28	Show Computation of Tax:	
29	State Taxable Income	246,715,455
30	Tax @ 5.5%	13,569,350
31	Adjustment to Record Prior Year's Tax Return True-ups	(1,045,021)
32		
33	Federal Taxable Income	233,146,105
34	Adjustment to Record Nontaxable Interest Income	(65,017)
35	Adjusted Taxable Income	233,081,088
36	Federal Tax @ 35%	81,578,381
37	Adjustment to Record Prior Year's Tax Return True-ups	(9,440,014)
38		
39	Federal Income Tax	72,138,367
40	Plus: Investment Tax Credit	0
41		
42	Net Federal Income Tax - Per Books	72,138,367
44	*	

Additional information is response to Question 2, Page 261:

The consolidated federal income tax liability is currently being apportioned in accordance with Internal Revenue Service Regulations Section 1.1552-1(a)(2) and Section 1.1502-33(d)(2)(ii). These regulations provide for allocation of the consolidated tax liability on the basis of the percentage of the total tax to the tax which each member would bear if the tax were computed on a separate company basis. The tax liability allocated to each company cannot exceed the tax liability computed as if each had filed a separate return.

Tampa Electric Company participates in the filing of a consolidated federal income tax return. Affiliates included in the consolidated return are:

Names and Members of Consolidated Group

Tampa Electric Company
 TERMCO, Inc.
TECO Energy, Inc.
TECO Diversified, Inc.
 TECO Transport & Trade Corporation
 Electro-Coal Transfer Corporation
 GC Service Company, Inc.
 Gulfcoast Transit Company
 Mid-South Towing Company
 TECO Towing Company
TECO Coal Corporation
 Clintwood Elkhorn Mining Company
 Gatliff Coal Company
 Rich Mountain Coal Company
 Pike-Letcher Land Company
 Premier Elkhorn Coal Company
TECO Properties Corporation
 CPSC, Inc.
 30th Street R & D Park, Inc.
 UTC II, Inc.
 Tampa Essex, Inc.
TECO Coalbed Methane, Inc.
TECO Power Services Corporation
 Hardee Power 1, Inc., General
 Partner of Hardee Power
 Partners, Ltd. (a Florida
 limited partnership)
 Hardee Power II, Inc., Limited
 Partner of Hardee Power
 Partners, Ltd. (a Florida
 limited partnership)
TPS Operations Company
TPS Clean Coal, Inc.
Lake County Power Resources, Inc.
TPS Guatemala One, Inc.
TPS Panama One, Inc.

TECO Investments, Inc.
TECO Finance, Inc.
TECO Gas & Oil, Inc.
TeCom, Inc.

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.

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.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).

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)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 1995			81,578,380	80,660,695	
3	Income Prior to 1995	(7,038,815)		(9,440,014)	(17,644,861)	
4	Unemployment					
5	1995			137,109	136,195 *	1,399
6	1994	(291)			(291)	
7	FICA					
8	1995			11,085,975	10,280,244	
9	1994	77,522			77,522	
10	Vehicle Use			5,042	5,042	
11	Superfund	37,317		301,231	309,972 *	42,741
12	Diesel Fuel	253,226				
13	SUBTOTAL	(6,671,041)	0	83,667,723	73,824,518	44,140
14	STATE:					
15	Income 1995			13,569,349	6,306,552	
16	Income Prior to 95	4,536,711		(1,045,021)	3,630,551	
17	Gross Receipts					
18	1995			25,041,193	21,226,478	
19	1994	1,908,715			1,908,715	
20	Unemployment					
21	1995			75,783	74,916	
22	1994	985			985	
23	Public Serv Comm	449,450		849,947	843,410	
24	Intangible			13,591	13,591	
25						
26						
27	Occupational License			5,519	5,519	
28	Sales Tax	259,395		299,029	372,452	
29	SUBTOTAL	7,155,256	0	38,809,390	34,383,169	0
30	LOCAL:					
31	Real and Personal					
32	Property			32,018,490	32,018,490	
33						
34						
35						
36	Franchise					
37	1995			20,037,632	18,347,879	
38	1994	1,667,830			1,667,830	
39	SUBTOTAL	1,667,830	0	52,056,122	52,034,199	
40						
41	TOTAL	\$2,152,045	0	\$174,533,235	\$160,241,886	\$44,140

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) 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 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					
(Taxes Accrued (Account 256) (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.	
917,685		81,741,908			* (163,528)	1	
1,166,032		(9,440,013)			* (1)	2	
						3	
						4	
2,313		112,659			* 24,450	5	
						6	
						7	
805,731		9,172,655			* 1,977,017	8	
		(63,697)				9	
		5,042				10	
71,317		305,708			* (4,477)	11	
253,226						12	
3,216,304	0	81,834,262		0	1,833,461	13	
						14	
7,262,797		13,592,760			* (23,411)	15	
(138,861)		(1,045,021)				16	
						17	
3,814,715		25,041,193				18	
						19	
						20	
867		62,269			* 13,514	21	
						22	
455,987		849,947			* (136,513)	23	
		153,305			* (3,201)	24	
						25	
		5,519				26	
185,972		299,347			* (318)	27	
11,581,477	0	38,959,319		0	(149,929)	28	
						29	
						30	
		31,946,834			* (58,714)	31	
					* 130,000	32	
					* 370	33	
						34	
						35	
1,689,753		20,037,632				36	
						37	
1,689,753	0	51,984,466		0	71,656	38	
						39	
						40	
\$16,487,534	0	\$172,778,047		0	\$1,755,188	41	

< Page 262 Line 5 Column f >

Adjustment to record refund for overpayment of federal unemployment taxes.

< Page 262 Line 11 Column f >

Adjustment to record quick refund on federal extension.

< Page 263 Line 2 Column L >

Account Number 409.20

< Page 263 Line 3 Column l >

Account Number 409.20

< Page 263 Line 5 Column l >

Account Number 107.00

< Page 263 Line 8 Column l >

Account Number 107.00

< Page 263 Line 11 Column l >

Account Number 234.09

< Page 263 Line 15 Column l >

Account Number 409.20

< Page 263 Line 21 Column l >

Account Number 107.00

< Page 263 Line 24 Column 1 >

Account Number 234.09

< Page 263 Line 25 Column 1 >

Account Number 232.01

< Page 263 Line 28 Column 1 >

Account Number - Various

< Page 263 Line 32 Column L >

Account Number 408.13

< Page 263 Line 33 Column 1 >

Account Number 408.20

< Page 263 Line 34 Column 1 >

Account Number 232.01

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. footnote any correction adjustments to the account balance shown in column(g). Include in column(i) the average period over which the credits are amortized.

Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by

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%	\$177,234	411.30		411.31	\$100,658	
3	4%	2,505,310	411.30		411.31	396,312	
4	7%						
5	10%	60,566,833	411.30		411.31	4,267,788	
6							
7							
8	TOTAL	\$63,249,377			0	\$4,764,758	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-utility	15,668			411.41	1,164	
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
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40							
41							
42							
43							
44							
45							
46							
47							
48							

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
\$76,576	26		2
2,108,998	26		3
0			4
56,299,045	26,26		5
0			6
0			7
\$58,484,619			8
			9
			10
			11
			12
			13
14,504	26		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

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	\$4,680,762	various	\$3,593,941	\$2,717,728	\$3,804,549
2	Tenants Rent	56,901	418	61,992	17,431	12,340
3	Unclaimed Items	11,524	131	11,671	17,214	17,067
4	CATV	32,090	various	7,099	6,001	30,992
5	Deferred Lease Payments-Utility	7,744,645	931	2,617,452	2,653,313	7,780,506
6	Deferred Lease Payments- Non-Util	3,650,982	418	1,083,745	1,243,112	3,810,349
7	Contract Retentions	2,143,535	232	1,181,494	8,228,237	9,190,278
8	Deferred Compensation	212,972	923	0	390,266	603,238
9	Def.Cr.-Sale of Misc. Property	(15,664)	various	0	0	(15,664)
10	Orlando Utility Commission's	0	101	1,352,136	1,884,900	532,764
11	25% in 69KV Transmission Line					
12	Def.Revenue-Cable Contract	1,385,484	454	295,878	325,956	1,415,562
13	Def.Revenue	0	(1)	7,329,000	58,129,000	50,800,000
14						
15						
16						
17						
18	(1)Pending approval by the FPSC					
19	of a stipulation agreement \$10					
20	million of this amount along with					
21	\$15 million from 1996 earnings					
22	will be refunded during the 12					
23	month period 10/96-9/97. In order					
24	to offset a portion of the revenue					
25	requirements associated with the					
26	Polk Power Station scheduled to go					
27	into service on October 15, 1996,					
28	the multi-year stipulation allo-					
29	cates revenues, including these					
30	deferred revenues, on a formula					
31	basis between the company and					
32	customers through 1998. Under					
33	certain financial circumstances					
34	there is a potential for					
35	additional refunds in 1999.					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTAL	\$19,903,231		\$17,534,408	\$75,613,158	\$77,981,981

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

1. Report the information called for below concerning the _____ to amortizable property.
 respondent's accounting for deferred income taxes relating _____ 2. For Other (Specify), include deferrals relating to oth

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	\$8,174,511	\$29,519	\$5,428
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$8,174,511	\$29,519	\$5,428
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$8,174,511	\$29,519	\$5,428
18	Classification of TOTAL			
19	Federal Income Tax	7,343,376	25,308	4,654
20	State Income Tax	831,135	4,211	776
21	Local Income Tax			

NOTES

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						\$8,198,602	3
						0	4
						0	5
						0	6
						0	7
0	0		0		0	\$8,198,602	8
							9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
0	0		0		0	\$8,198,602	17
							18
						7,364,030	19
						834,572	20
						0	21

NOTES(Continued)

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.
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	\$335,428,748	\$26,375,391	\$9,046,126
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$335,428,748	\$26,375,391	\$9,046,126
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$335,428,748	\$26,375,391	\$9,046,126
10	Classification of TOTAL			
11	Federal Income Tax	300,108,920	22,633,913	7,691,486
12	State Income Tax	35,319,828	3,741,478	1,354,640
13	Local Income Tax			

NOTES

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

income and deductions.

Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
				various	* \$5,196,242	\$357,954,255	2
						0	3
						0	4
0	0		0		\$5,196,242	\$357,954,255	5
						0	6
						0	7
						0	8
0	0		0		\$5,196,242	\$357,954,255	9
							10
					4,455,365	319,506,712	11
					740,877	38,447,543	12
						0	13

NOTES(Continued)

Amortization of excess deferred taxes under FAS109 and
reclass of R&E deferred taxes from 283 to 282.

Line	Account	2007	2008	2009	2010	2011	2012
1							
2							
3							
4							
5							
6							
7							
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100							

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		(\$15,956,852)	\$8,543,693	\$28,992,821
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	(\$15,956,852)	\$8,543,693	\$28,992,821
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	0	0	0
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	(\$15,956,852)	\$8,543,693	\$28,992,821
20	Classification of TOTAL			
	Federal Income Tax	(15,151,197)	7,325,542	24,859,038
22	State Income Tax	(805,655)	1,218,151	4,133,783
23	Local Income Tax			

NOTES

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

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.
 3. Provide in the space below explanations for page 276
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.		
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits					
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)				
							1		
							2		
		VARIOUS	*	\$771,500	VARIOUS	*	\$2,778,745	(\$34,398,735)	3
							0	4	
							0	5	
							0	6	
							0	7	
							0	8	
0	0			\$771,500		\$2,778,745	(\$34,398,735)	9	
								10	
							0	11	
							0	12	
							0	13	
							0	14	
							0	15	
							0	16	
0	0			0		0	0	17	
							0	18	
0	0			\$771,500		\$2,778,745	(\$34,398,735)	19	
								20	
				661,500		2,382,553	(30,963,640)	21	
				110,000		396,192	(3,435,095)	22	
							0	23	

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Other Reg Liab-FAS109 Inc Tax	Various	\$4,151,043	\$349,286	\$84,489,433
2	Other Reg Liab Allow's Auctioned	158		468,191	468,191
3	Deferred Credit Conservation	456	1,455,300	1,678,595	793,885
4	Deferred Credit OBO	456	1,302,676	1,260,903	0
5	Deferred Credit Fuel-Retail	456	3,781,592	125,419	0
6	Deferred Credit Capacity	456	1,837,795	621,725	520,259
7	Deferred Call Prem 9.9% SER	181	2,578,500	0	0
8	Deferred Reissue Costs 9.9%	181	0	2,984	0
9	Deferred Aerial Survey Credit	501	2,725,072	3,294,004	568,932
10	Deferred Cr-Gain on CSX R/W Sale (1)	411	4,569	0	8,377
11	Deferred Cr-Gain on Bloomingdale (1)	411	9,718	0	23,592
12	Deferred Cr-Gain on Sam Allen Rd (1)	411	3,545	0	13,590
13	Deferred Cr-Gain on Portion of Site (1)	411	5,260	0	18,412
14	Deferred Cr-Gain on Second Ave Sub (1)	411	2,190	0	8,029
15	Deferred Cr-Gain on Sheldon Rd (1)	411	3,292	0	12,617
16	Deferred Cr-Gain on Jackson Rd Land (1)	411	3,285	0	9,035
17	Deferred Cr-Gain on Rocky Creek LD (1)	411	2,539	0	6,135
18	Gain Amort-Oldsmar Sub	411	8,034	53,561	45,527
19	Gain Amort-Woodlands	411	814	5,423	4
20	Gain Amort-Seffner	411	38	327	2
21					
22					
23					
24					
25	(1) Amortized over a 5 yr. period				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		\$17,875,262	\$7,860,418	\$86,990,912

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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.

3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

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	\$523,292,275	\$505,490,728
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	316,077,098	316,772,285
5	Large (or Ind.) (See Instr.4)	106,711,168	108,228,106
6	(444) Public Street and Highway Lighting	9,199,977	8,777,620
7	(445) Other Sales to Public Authorities	72,804,866	71,890,295
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	\$1,028,085,384	\$1,011,159,034
11	(447) Sales for Resale	\$79,967,339	\$70,433,023
12	TOTAL Sales of Electricity	\$1,108,052,723	\$1,081,592,057
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	\$1,108,052,723	\$1,081,592,057
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	5,145,493	5,061,785
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	5,305,656	4,916,983
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	(24,806,012)	3,294,387
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	(\$14,354,863)	\$13,273,155
27	TOTAL Electric Operating Revenues	\$1,093,697,860	\$1,094,865,212

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small 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)	
				1
6,351,642	5,946,904	436,091	427,594	2
				3
4,710,291	4,582,852	54,375	53,482	4
2,362,050	2,278,205	491	511	5
50,847	45,983	175	148	6
1,125,125	1,077,715	4,066	3,963	7
				8
				9
14,599,955	13,931,659	495,198	485,698	10
2,706,193	2,101,991			11
17,306,148	16,033,650	495,198	485,698	12
				13
17,306,148	16,033,650	495,198	485,698	14

Line 12, Column (b) includes \$
Line 12, Column (d) includes

5,937,407 of unbilled revenues.
0 MWH relating to unbilled revenues.

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," pages 300-301. 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 classifica-

tion (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

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

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

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	RS Residential	6,333,553	519,742,134	436,091	14,523	8.2061¢
3	OL 1&2 General Outdoor Lighting	18,089	3,550,121	33,197	544	19.6259¢
4	(Duplicate)			(33,197)	0	
5	TOTAL	6,351,642	523,292,275	436,091	14,564	8.2386¢
6						
7	* COMMERCIAL & INDUSTRIAL					
8	GS General Service Non-Demand	775,385	62,886,098	44,359	17,479	8.1103¢
9	GSLD General Service Large Demand	1,022,993	61,075,614	103	9,931,970	5.9702¢
10	GSD General Service Demand	3,255,544	208,730,856	8,414	386,919	6.4115¢
11	IS-1 Interruptible Industrial	1,191,107	46,476,683	42	28,359,690	3.9019¢
12	IS-3 Interruptible Industrial	346,316	14,718,731	20	17,315,800	4.2500¢
13	SBF Standby Firm	77,083	4,737,521	5	15,416,600	6.1459¢
14	SBI-1 Standby Interruptible	200,842	8,430,207	4	50,210,500	4.197
15	SBI-3 Standby Interruptible	147,734	6,527,325	5	29,546,800	4.41
16	TS Temporary Service	1,731	340,344	1,914	904	19.6616¢
17	OL 1&2 General Outdoor Lighting	53,606	8,864,887	12,286	4,363	16.5371¢
18	(Duplicate)			(12,286)	0	
19	TOTAL	7,072,341	422,788,266	54,866	128,902	5.9780¢
20						
21	* STREET LIGHTING					
22	SL 1,2,&3 Street Lighting	50,847	9,199,977	175	290,554	18.0934¢
23	TOTAL	50,847	9,199,977	175	290,554	18.0934¢
24						
25	* OTHER PUBLIC AUTHORITY					
26	RS Residential	1,266	99,770	60	21,100	7.8807¢
27	GS General Service Non-Demand	52,856	4,387,993	2,887	18,308	8.3017¢
28	GSLD General Service Large Demand	532,214	30,787,312	37	14,384,162	5.7847¢
29	GSD General Service Demand	472,845	32,769,641	1,078	438,631	6.9303¢
30	SBF Standby Firm	57,045	3,389,007	3	19,015,000	5.9409¢
31	IS-3 Interruptible Industrial	2,295	116,602	1	2,295,000	5.0806¢
32	OL 1&2 General Outdoor Lighting	6,604	1,254,541	796	8,296	18.9966¢
33	(Duplicate)			(796)	0	
34	TOTAL	1,125,125	72,804,866	4,066	276,715	6.4708¢
35						
36	* UNBILLED		5,937,407			
37	TOTAL	0	5,937,407	0		0
38						
39						
40						
41	Total Billed		\$1,028,085,384			
42	Total Unbilled Rev.(See Instr. 6)		\$5,937,407			
43	TOTAL	14,599,955	\$1,034,022,791	495,198	29,483	7.0823¢

< Page 304 Line 1 Column A >

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL	
RS Residential	\$151,288,717
OL 1&2 General Outdoor Lighting	413,992

	\$151,702,709
	=====

< Page 304 Line 7 Column A >

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL	
GS General Service Non-Demand	\$18,507,963
GSLD General Service Large Demand	24,134,464
GSD General Service Demand	77,187,416
IS-1 Interruptible Industrial	26,940,455
IS-3 Interruptible Industrial	7,920,033
SBF Standby Firm	1,807,105
SBI-1 Standby Interruptible	4,538,075
SBI-3 Standby Interruptible	3,342,637
TS Temporary Service	41,342
OL 1&2 General Outdoor Lighting	1,229,114

	\$165,648,604
	=====

< Page 304 Line 21 Column A >

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING	
SL 1,2, & 3 Street Lighting	\$1,165,515
	=====

< Page 304 Line 25 Column A >

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY	
RS Residential	\$30,230
GS General Service Non-Demand	1,262,342
GSLD General Service Large Demand	12,512,793
GSD General Service Demand	11,206,662
SBF Standby Firm	1,332,549
IS-3 Interruptible Industrial	52,812
OL 1&2 General Outdoor Lighting	151,468

	\$26,548,856
	=====

< Page 304 Line 36 Column A >

Unbilled Revenues are computed on a composite basis and not

THIS ADJUSTMENT INCLUDED IN RESIDENTIAL
 ON 200 GENERAL SERVICE (RESIDENTIAL)
 \$18,200,000
 \$18,200,000

Page 304 Line 20 Column A

THIS ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL
 001 GENERAL SERVICE (NON-RESIDENTIAL)
 002 GENERAL SERVICE (LARGE BUSINESS)
 003 GENERAL SERVICE (SMALL BUSINESS)
 004 INDUSTRIAL-RESIDENTIAL
 005 INDUSTRIAL-INDUSTRIAL
 006 GENERAL SERVICE (RESIDENTIAL)
 007 GENERAL SERVICE (LARGE BUSINESS)
 008 GENERAL SERVICE (SMALL BUSINESS)
 009 INDUSTRIAL-RESIDENTIAL
 010 INDUSTRIAL-INDUSTRIAL
 011 GENERAL SERVICE (RESIDENTIAL)
 012 GENERAL SERVICE (LARGE BUSINESS)
 013 GENERAL SERVICE (SMALL BUSINESS)
 014 INDUSTRIAL-RESIDENTIAL
 015 INDUSTRIAL-INDUSTRIAL
 \$18,200,000

Page 304 Line 21 Column A

THIS ADJUSTMENT INCLUDED IN STREET LIGHTING
 ON 200 GENERAL SERVICE (RESIDENTIAL)
 \$18,200,000

Page 304 Line 22 Column A

THIS ADJUSTMENT INCLUDED IN OTHER PUBLIC UTILITY
 001 GENERAL SERVICE (NON-RESIDENTIAL)
 002 GENERAL SERVICE (LARGE BUSINESS)
 003 GENERAL SERVICE (SMALL BUSINESS)
 004 INDUSTRIAL-RESIDENTIAL
 005 INDUSTRIAL-INDUSTRIAL
 006 GENERAL SERVICE (RESIDENTIAL)
 007 GENERAL SERVICE (LARGE BUSINESS)
 008 GENERAL SERVICE (SMALL BUSINESS)
 009 INDUSTRIAL-RESIDENTIAL
 010 INDUSTRIAL-INDUSTRIAL
 011 GENERAL SERVICE (RESIDENTIAL)
 012 GENERAL SERVICE (LARGE BUSINESS)
 013 GENERAL SERVICE (SMALL BUSINESS)
 014 INDUSTRIAL-RESIDENTIAL
 015 INDUSTRIAL-INDUSTRIAL
 \$18,200,000

Page 304 Line 23 Column A

Multiplier Revenue are included in a separate table and are

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	RQ	*	50	50	40.6
2	SUBTOTAL-RQ					
3	Florida Power Corporation	OS	6	N/A	N/A	N/A
4	Florida Power & Light Company	OS	7	N/A	N/A	N/A
5	City of Lakeland	OS	21	N/A	N/A	N/A
6	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
7	Florida Municipal Power Agency	LU	*	29	N/A	N/A
8	Florida Municipal Power Agency	SF	29	N/A	N/A	N/A
9	Ft. Pierce Utilities Authority	OS	12	N/A	N/A	N/A
10	City of Ft. Meade	LU	*	40	N/A	N/A
11	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
12	* Hardee Power Partners, Limited	LU	33	N/A	N/A	N/A
13	City of Homestead	OS	32	N/A	N/A	N/A
14	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+j+k)	Line No.	
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)			
57,694	\$5,652,000	\$1,653,098	*	\$4,404	\$7,309,502	1
57,694	5,652,000	1,653,098		4,404	7,309,502	2
178,655	165,066	4,531,440		0	4,696,506	3
1,289,062	0	22,733,618		0	22,733,618	4
30,741	0	588,646		0	588,646	5
135,148	0	2,491,672		0	2,491,672	6
87,527	1,131,586	1,322,280		0	2,453,866	7
74	0	1,800			1,800	8
2,438	0	55,859		0	55,859	9
41,460	999,508	625,641		0	1,625,149	10
13,832	0	314,638		0	314,638	11
78,445	15,221,004	2,371,244		0	17,592,248	12
12,016	0	254,801		0	254,801	13
9,822	0	203,036		0	203,036	14

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
2	Kissimmee Utiltity Authority	OS	16	N/A	N/A	N/A
3	City of Lake Worth	OS	26	N/A	N/A	N/A
4	Util. Comm., City of New Smyrna	OS	13	N/A	N/A	N/A
5	Util. Comm., City of New Smyrna	LU	* 13	N/A	N/A	N/A
6	Orlando Utilties Comission	OS	27	N/A	N/A	N/A
7	Oglethorpe Power Corporation	OS	38	N/A	N/A	N/A
8	Reedy Creek Improvement District	OS	31	N/A	N/A	N/A
9	Reedy Creek Improvement District	LU	* 31	N/A	N/A	N/A
10	Reedy Creek Improvement District	SF	31	N/A	N/A	N/A
11	Seminole Electric Cooperative	OS	37	N/A	N/A	N/A
12	City of Starke	OS	24	N/A	N/A	N/A
13	City of Saint Cloud	IF	* 17	N/A	N/A	N/A
14	City of Tallahassee	OS	20	N/A	N/A	N/A

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,180	0	\$29,866	0	\$29,866	1
97,484	0	2,212,801	0	2,212,801	2
23	0	623	0	623	3
439	0	15,731	0	15,731	4
85,846	1,131,840	1,296,328	0	2,428,168	5
101,054	8,948	1,896,693	0	1,905,641	6
20,676	27,318	636,074	0	663,392	7
117,294	0	2,344,977	0	2,344,977	8
50,785	660,240	752,837	0	1,413,077	9
750	1,262	12,016	0	13,278	10
119,394	1,211,192	2,080,198	0	3,291,390	11
2,798	0	86,597	0	86,597	12
87,502	1,131,586	1,321,909	0	2,453,495	13
6,235	0	140,595	0	140,595	14

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Vero Beach	OS	18	N/A	N/A	N/A
2	City of Wachula	LU	* 36	N/A	N/A	N/A
3	Tennessee Valley Authority	OS	57	N/A	N/A	N/A
4	SUBTOTAL-NON-RQ					
5	TOTAL					
6						
7						
8						
9						
10						
11						
12						
13						
14						

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (MCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotalled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
7,999	0	\$165,399	0	\$165,399	1
61,920	1,322,839	934,805	0	2,257,644	2
7,900	0	223,325	0	223,325	3
2,648,499	23,012,388	49,645,449	0	72,657,837	4
2,706,193	28,664,388	51,298,547	4,404	79,967,339	5
					6
					7
					8
					9
					10
					11
					12
					13
					14

< Page 310 Line 1 Column C >

Service Agreement No. 5 under First Revised Volume No. 1
(Requirements Tariff)

< Page 310 Line 7 Column C >

Supplement No. 2 to Supplement No. 6 to Rate Schedule 29

< Page 310 Line 10 Column C >

Supplement No. 1 to Supplement No. 1 to Rate Schedule 40

< Page 310 Line 11 Column A >

Hardee Power Partners Limited is a subsidiary of Tampa Electric's
parent Company, TECO Energy, Inc.

< Page 310.1 Line 5 Column C >

Supplement No. 4 to Supplement No. 5 to Rate Schedule 13

< Page 310.1 Line 9 Column C >

Supplement No. 3 to Supplement No. 4 to Rate Schedule 31

< Page 310.1 Line 13 Column C >

Supplement No. 2 to Supplement No. 10 to Rate Schedule 17

< Page 310.2 Line 2 Column C >

Supplement No. 1 to Supplement No. 1 to Rate Schedule 36

< Page 311 Line 1 Column J >

Other charges are customer charges.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/96	Year of Report Dec. 31, 1995
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
	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	(500) Operation Supervision and Engineering	\$2,170,910	\$3,299,868	
5	(501) Fuel	380,679,367	367,731,374	
6	(502) Steam Expenses	10,785,027	10,220,554	
7	(503) Steam from Other Sources	2,596	2,220	
8	(Less) (504) Steam Transferred--Cr.			
9	(505) Electric Expenses	4,417,983	5,938,866	
10	(506) Miscellaneous Steam Power Expenses	9,911,141	10,818,185	
11	(507) Rents	15,666	14,014	
12	(509) Allowance	2,107,096	0	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$410,089,786	\$398,025,081	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$561,860	\$814,466	
16	(511) Maintenance of Structures	4,820,186	4,873,729	
17	(512) Maintenance of Boiler Plant	30,763,732	33,182,271	
18	(513) Maintenance of Electric Plant	7,552,569	8,881,716	
19	(514) Maintenance of Miscellaneous Steam Plant	1,319,818	1,396,882	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$45,018,165	\$49,149,064	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$455,107,951	\$447,174,145	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred--Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)			
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
	TOTAL Operation (Enter Total of lines 44 thru 49)			

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
ELECTRIC OPERATION AND MAINTENANCE EXPENSES(Continued)				
Line No.	Account (a)	Amount for Current Year (b)		Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)		0	0
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	\$137,237		\$113,747
63	(547) Fuel	1,332,054		1,252,304
64	(548) Generation Expenses	295,457		339,413
65	(549) Miscellaneous Other Power Generation Expenses	220,672		159,947
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$1,985,420		\$1,865,411
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$65,196		\$78,213
70	(552) Maintenance of Structures	59,781		78,309
71	(553) Maintenance of Generating and Electric Plant	800,437		731,008
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	192,628		144,701
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$1,118,042		\$1,032,231
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$3,103,462		\$2,897,642
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$44,427,202		\$33,436,711
77	(556) System Control and Load Dispatching	195,562		
78	(557) Other Expenses	(1,664,066)		20,349,174
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$42,958,698		\$53,785,891
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74, and 79)	\$501,170,111		\$503,857,678
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$1,815,925		\$1,124,714
84	(561) Load Dispatching	1,000,966		1,388,847
85	(562) Station Expenses	824,617		939,622
86	(563) Overhead Lines Expenses	192,925		233,195
87	(564) Underground Lines Expenses	2,049		1,074
88	(565) Transmission of Electricity by Others	308,439		142,949
89	(566) Miscellaneous Transmission Expenses	268,707		287,047
90	(567) Rents	2,183		2,364
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$4,415,811		\$4,119,812
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures	30,543		36,922
95	(570) Maintenance of Station Equipment	2,655,126		1,736,979
96	(571) Maintenance of Overhead Lines	1,766,179		1,493,422
97	(572) Maintenance of Underground Lines	55		2,158
98	(573) Maintenance of Miscellaneous Transmission Plant	14,029		45
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$4,465,932		\$3,269,526
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$8,881,743		\$7,389,338
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$1,204,780		\$1,323,558

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
3. DISTRIBUTION Expenses (Continued)				
105	(581) Load Dispatching			
106	(582) Station Expenses	765,409	863,995	
107	(583) Overhead Line Expenses	416,471	447,071	
108	(584) Underground Line Expenses	307,637	309,099	
109	(585) Street Lighting and Signal System Expenses	629,665	856,826	
110	(586) Meter Expenses	1,787,359	2,382,667	
111	(587) Customer Installations Expenses	1,138,000	1,222,746	
112	(588) Miscellaneous Expenses	3,785,882	4,477,959	
113	(589) Rents	21,177	25,704	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$10,056,380	\$11,909,625	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$514,458	\$572,202	
117	(591) Maintenance of Structures	273,093	227,080	
118	(592) Maintenance of Station Equipment	1,106,115	1,230,807	
119	(593) Maintenance of Overhead Lines	10,076,111	10,159,986	
120	(594) Maintenance of Underground Lines	1,061,588	959,763	
121	(595) Maintenance of Line Transformers	272,742	572,778	
122	(596) Maintenance of Street Lighting and Signal Systems	1,506,090	1,484,977	
123	(597) Maintenance of Meters	177,120	215,282	
124	(598) Maintenance of Miscellaneous Distribution Plant	5,991	2,821	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$14,993,308	\$15,425,696	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$25,049,688	\$27,335,321	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
	(901) Supervision	\$338,290	\$406,109	
129	(902) Meter Reading Expenses	2,041,403	2,040,032	
131	(903) Customer Records and Collection Expenses	13,024,383	12,450,170	
132	(904) Uncollectible Accounts	1,720,498	1,688,125	
133	(905) Miscellaneous Customer Accounts Expenses	0	(29)	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$17,124,574	\$16,584,407	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	19,660,463	20,847,294	
139	(909) Information and Instructional Expenses	439,873	641,950	
140	(910) Miscellaneous Customer Service and Information Expenses			
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$20,100,336	\$21,489,244	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision	\$155	\$1,792	
145	(912) Demonstrating and Selling Expenses	945,154	342,297	
146	(913) Advertising Expenses	151,135	113,151	
147	(916) Miscellaneous Sales Expenses	36,406		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$1,132,850	\$457,240	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$30,608,769	\$28,929,887	
152	(921) Office Supplies and Expenses	10,166,214	12,550,880	
153	(Less) (922) Administrative Expenses Transferred--Credit	5,329,723	5,740,938	

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	\$2,114,875	\$2,289,073
156	(924) Property Insurance	5,910,178	5,956,422
157	(925) Injuries and Damages	2,519,543	4,270,345
158	(926) Employee Pensions and Benefits	25,571,061	45,731,775
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	3,404,741	3,959,683
161	(929) (Less) Duplicate Charges--Cr.		
162	(930.1) General Advertising Expenses	132,957	116,837
163	(930.2) Miscellaneous General Expenses	3,923,433	6,232,179
164	(931) Rents	3,243,719	3,174,884
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$82,265,767	\$107,471,027
166	Maintenance		
167	(935) Maintenance of General Plant	\$4,039,462	\$3,954,958
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$86,305,229	\$111,425,985
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$659,764,531	\$688,539,213

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

<p>1. 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.</p> <p>2. 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</p>	<p>construction employees in a footnote.</p> <p>3. 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 employee attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)	12/17/95
2. Total Regular Full-Time Employees	2,758
3. Total Part-Time and Temporary Employees	78
4. Total Employees	2,836

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

- Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	* OS	6	N/A	N/A	N/A
2	Florida Power & Light Company	OS	7	N/A	N/A	N/A
3	City of Lakeland	OS	21	N/A	N/A	N/A
4	Ft. Pierce Utilities Authority	OS	12	N/A	N/A	N/A
5	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
6	City of Homestead	OS	32	N/A	N/A	N/A
7	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A
8	Kissimmee Utility Authority	OS	16	N/A	N/A	N/A
9	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
10	City of Lake Worth	OS	26	N/A	N/A	N/A
11	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
12	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
13	City of Tallahassee	OS	20	N/A	N/A	N/A
14	Oglethorpe Power Cooperation	OS	38	N/A	N/A	N/A

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote a demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanation following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
10,515			0	\$254,800	\$27,756	\$282,556	1
27,381			0	920,071	9,741	929,812	2
265			0	11,042	0	11,042	3
979			0	34,461	0	34,461	4
1,555			0	51,322	0	51,322	5
3			0	137	0	137	6
1,320			0	49,916	12,437	62,353	7
1,624			0	60,938	0	60,938	8
0			0	0	0	0	9
49			0	1,656	0	1,656	10
6,395			0	253,935	719	254,654	11
6,327			0	192,122	7,924	200,046	12
2,781			0	94,474	214	94,688	13
5,076			0	115,823	6,875	122,698	14

**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis(i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	* Hardee Power Partners, Limited	LU	2	N/A	N/A	N/A
2	Utility Board of the City of Key West	* OS	30	N/A	N/A	N/A
3	City of Vero Beach	OS	18	N/A	N/A	N/A
4	South Carolina Electric & Gas	OS	58	N/A	N/A	N/A
5	City of Saint Cloud	RQ	* N/A	N/A	N/A	N/A
6						
7	SUBTOTAL		*			
8						
9	IMC-Agrico-Nichols	RQ	QF81-62	1.5	4.9	2.3
10	McKay Bay Refuse-To-Energy (3/1/2009)	LF	QF81-57	12.5	17.8	12.0
11	Mulberry Phosphates Inc.	RQ	QF83-255	0	0	0
12	Cargill Fertilizer Ridgewood	RQ	QF85-521	0	0	0
13	IMC-Agrico-New Wales	RQ	*	.8	10.4	.6
14	Hillsborough County (3/1/2010)	LF	QF83-405	25.8	28.8	24.2

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original. (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote a demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanation following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
361,734			\$13,138,215	\$10,616,876	0	\$23,755,091	1
0			0	0	0	0	2
694			0	22,979	0	22,979	3
2,591				57,750		57,750	4
30			923,400	2,224	0	925,624	5
							6
429,319			14,061,615	12,740,526	65,666	26,867,807	7
							8
18,280			0	286,719	0	286,719	9
115,515			2,703,045	1,645,990	0	4,349,035	10
0			0	0	0	0	11
0			0	0	0	0	12
1,849			0	34,150	0	34,150	13
226,490			4,027,530	3,223,583	0	7,251,113	14

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cargill Fertilizer Millpoint	RQ	QF87-570	1.8	12.4	2.3
2	CF Industries	RQ	QF87-344	1.4	12.2	1.8
3	Farmland Hydro L.P.	RQ	QF90-146	1.0	9.1	2.3
4	IMC-Agrico-South Pierce	RQ	QF91-19-000	1.3	19.3	2.5
5	Auburndale Power Partners L.P.	RQ	QF93-29	8.8	58.2	14.8
6	Polk Power Partners L.P.	*	QF92-54	N/A	N/A	N/A
7						
8	SUBTOTAL					
9						
10	GRAND TOTAL					
11						
12						
13						
14						

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

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5. For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in

columns (e) and (f) must be in megawatts. Footnote a demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanation following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
0			0	0	0	0	1
10,754			0	171,520	0	171,520	2
5,481			0	88,168	0	88,168	3
10,260			0	161,424	0	161,424	4
14,944			0	245,887	0	245,887	5
74,977			3,873,660	1,097,719	0	4,971,379	6
							7
478,550			10,604,235	6,955,160	0	17,559,395	8
							9
907,869			24,665,850	19,695,686 *	65,666	44,427,202	10
							11
							12
							13
							14

< Page 326 Line 1 Column B >

Page 326, Lines 1-14 - Emergency A & B, Economy C & X and Schedules J Purchases.

< Page 326.1 Line 1 Column A >

Purchases from an independent Power Producer, Hardee Power Partners, Limited, an affiliate of TECO Power Services Corporation.

< Page 326.1 Line 2 Column B >

Page 326.1, Lines 2-4 - Emergency A & B, Economy C & X and Schedules J Purchases.

< Page 326.1 Line 5 Column C >

Saint Cloud is a purchase only contract and is a municipal utility whose rates are not regulated by FERC.

< Page 326.1 Line 7 Column C >

The rate schedule numbers in column C, page 326, lines 1-14, and page 326.1, lines 1-4, are Tampa Electric Company's and not of the seller.

< Page 326.1 Line 13 Column C >

QF82-16, QF84-81

< Page 326.2 Line 6 Column B >

N/A

< Page 327.2 Line 10 Column L >

All charges shown in column L are for transmission service charges.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr) 04/30/96	Year of Report Dec. 31, 1995
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")					
<p>1. Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p>			<p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>		
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)	
1	Mulberry Phosphates, Inc. (1)	Mulberry Phosphates, Inc.	Florida Power & Light	OS	
2					
3					
4	Cargill Fertilizer Ridgewood (1)	Cargill Fertilizer Ridgewood	Florida Power Corp.	OS	
5					
6					
7	Auburndale Power Partners L.P. (1)	Auburndale Powers Partners L.P.	Florida Power Corp.	0	
8					
9	TOTAL				
10					
11					
12	(1) Interconnect and Wheeling Contract.				
13					
14					
15					
16					
17					

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service,

as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
28	Royster Substation	Interconnection	8	50,176	49,221	1
		between TECO & FP&L				2
						3
39	Ridgewood Substation	Interconnection	13	96,298	95,188	4
		between TEC & FPC				5
						6
	Recker Substation	Interconnection	114	1,080,632	1,080,442	7
		between TECO & FPC				8
						9
				1,227,106	1,224,851	10
						11
						12
						13
						14
						15
						16
						17

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

- | | |
|---|--|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge</p> | <p>shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|--|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges { \$ k}	Energy Charges { \$ l}	Other Charges { \$ m}	Total revenues(\$) (k+l+m) (n)	Line No.
\$146,272	0	\$16,565	\$162,837	1
				2
				3
262,818	0	67,235	330,053	4
				5
2,379,742	0	105,876	2,485,618	8
2,788,832	0	189,676	2,978,508	9
				10
				11
				12
				13
				14
				15
				16
				17

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Day, Yr.) 04/30/96	Year of Report Dec. 31, 1995
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.

3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."

4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.

5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In

column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19. Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.

7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Florida Power Corp.	106,612	103,380	\$308,439			\$308,439
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	TOTAL	106,612	103,380	308,439	0	0	308,439

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/96	Year of Report Dec. 31, 1995
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
	Industry Association Dues	\$640,178		
	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	842,364		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	648,708		
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	\$37,343		
7	Directors' Fees and Expenses	398,407		
8	Internal and Public Communications	87,312		
9	Allocation of Parent Company Costs	62,270		
10	Miscellaneous Dues (8 items)	11,203		
11	Labor Cost (not reclassified to Acct. 920.01)	299,457		
12	Environmental	556,587		
13	Software Maintenance	20,100		
14	Heat Pump Hot Water Heater Research Program	99,293		
15	Miscellaneous (202 items)	220,211		
16				
17				
18				
19				
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21				
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24				
25				
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28				
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45				
46	TOTAL	\$3,923,433		

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/96	Year of Report Dec. 31, 1995
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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 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 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 average remaining life of surviving plant.

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant		\$1,153,778		\$1,153,778
2	Steam Product Plant	53,491,105			53,491
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant	3,667,094			3,667,094
7	Transmission Plant	8,204,790			8,204,790
8	Distribution Plant	31,181,750			31,181,750
9	General Plant	15,946,024			15,946,024
10	Common Plant--Electric				
11	TOTAL	\$112,490,763	\$1,153,778		\$113,644,541

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.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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49							
50							

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	0
3		
4	Account 426.1	
5	City of Oldsmar	149,786
6	Salvation Army	8,578
7	Total-426.1	158,364
8		
9	Account 426.2	
10	None	0
11		
12	Account 426.3	
13	Penalties	23,165
14	Total-426.3	23,165
15		
16	Account 426.4	
17	Dues	74,958
18	Transportation, Fees, Lodging & Other Incurred Costs	379,977
19	Total-426.4	454,935
20		
21	Account 426.5	
22	Preliminary Business Development Costs	53,925
23	Total-426.5	53,925
24		
25	Account 430	
26	None	0
27		
28	Account 431	
29	Interest Expense-Customer Deposits (6% & 7% Rates)	2,899,426
30	Interest Expense-Commercial Paper (Various Rates)	5,673,101
31	Interest Expense-Deferred Fuel Revenues	85,009
32	Interest Expense-Deferred Revenue	1,529,186
33	Interest Expense-Miscellaneous Other (Various Rates)	76,056
34	Total-431	10,262,778
35		
36		
37		
38		
39		
40		
41		

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. 950001-EI.		41,310	41,310	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 950002-EG.		120,181	120,181	
10					
11					
12	Rate Case Filing-FPSC Docket No. 920324-EI				
13	Per PSC Order No. PSC-93-0165-FOF-EI				
14	amount deferred into 182 will be amortized				
15	over four years		0	0 *	0
16					
17					
18	Continuing surveillance and review of				
19	miscellaneous FERC Dockets.		331,457	331,457	
20					
21					
22	Continuing surveillance and review of				
23	miscellaneous FPSC Dockets.		210,014	210,014	
24					
25					
26	Minor Items (less than \$25,000 each)		610,371	610,371	
27					
28					
29	Continuing surveillance and review of				
30	tariff for transmission of utilities.				
31	FERC Docket No. ER-93-465-000		1,480,856	1,480,856	
32					
33	Continuing surveillance and review of FPL				
34	Point to Point and Network service tariff				
35	of utilities.		250,552	250,552	
36	FERC Docket No. ER-95-1775-000				
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	0	\$3,044,741	\$3,044,741	0

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 233 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				Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	41,310					1
							2
							3
							4
							5
							6
							7
							8
Electric	928	120,181					9
							10
							11
							12
							13
		0	0	928	360,000	*	14
							15
							16
							17
Electric	928	331,457					18
							19
							20
							21
Electric	928	165,164					22
							23
							24
Electric	928	655,221					25
							26
							27
							28
							29
Electric	928	1,480,856					30
							31
							32
							33
							34
Electric	928	250,552					35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		\$3,044,741	0		\$360,000	0	46

< Page 350 Line 15 Column e >

Balance reclassified to account 182 in 1994.
Beginning balance in account 182 was \$711,133.

< Page 351 Line 15 Column l >

Balance reclassified to account 182 in 1994.
Ending balance in account 182 was \$351,133.

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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 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.)

- 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

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. Electric, R, D & D Performed Externally

- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	B-(4)	USF Elec Veh/Photovoltaic Program 18822
2	A-(6)	EPRI/E-Tech Heat Pump Water Heater 18825
3	B-(4)	Hartline Electric Bus Project 18826
4	A-(4)	USF Harmonic Modeling 18827
5	A-(6)	Other 18823
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		
37		
38	TOTAL	

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(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)		
0	0	930	\$51,431	0	1
7,708	0	930	65,523	30	2
0	213,231	930	272,020	215,138	3
10,000	0		0	10,000	4
52	0		0	1,501	5
					6
					7
					8
					9
					10
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					34
17,760	213,231		388,974	226,669	37
					38

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages 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 Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	\$16,525,783		
4	Transmission	2,669,171		
5	Distribution	7,035,870		
6	Customer Accounts	9,550,838		
7	Customer Service and Informational	3,965,582		
8	Sales	683,731		
9	Administrative and General	26,800,335		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$67,231,310		
11	Maintenance			
12	Production	22,093,609		
13	Transmission	1,426,681		
14	Distribution	4,407,120		
15	Administrative and General	2,176,292		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$30,103,702		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$38,619,392		
19	Transmission (Enter Total of lines 4 and 13)	\$4,095,852		
20	Distribution (Enter Total of lines 5 and 14)	\$11,442,990		
	Customer Accounts (Transcribe from line 6)	9,550,838		
	Customer Service and Informational (Transcribe from line 7)	3,965,582		
23	Sales (Transcribe from line 8)	683,731		
24	Administrative and General (Enter Total of lines 9 and 15)	\$28,976,627		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$97,335,012	\$6,339,461	\$103,674,473
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	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	0		
39	Maintenance			
40	Production--Manufactured Gas			
41	Production--Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
	TOTAL Maint. (Enter Total of lines 40 thru 46)	0		

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)	0		
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0		
51	Other Gas Supply (Enter Total of lines 30 and 42)	0		
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	0		
53	Transmission (Lines 32 and 44)	0		
54	Distribution (Lines 33 and 45)	0		
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)	0		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	0		0
60	Other Utility Departments			
61	Operation and Maintenance			0
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$97,335,012	\$6,339,461	\$103,674,473
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	24,215,978	3,980,845	28,196,823
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	\$24,215,978	\$3,980,845	\$28,196,823
69	Plant Removal (By Utility Departments)			
70	Electric Plant	1,648,031	246,641	1,894,672
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$1,648,031	\$246,641	\$1,894,672
74	Other Accounts (Specify):			
75	Non Utility Accounts	22,433	81,459	103,892
76	Accounts Receivable & Deferred Accunts	2,687,985	41,486	2,729,471
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94				
95	TOTAL Other Accounts	\$2,710,418	\$122,945	\$2,833,363
96	TOTAL SALARIES AND WAGES	\$125,909,439	\$10,689,892	\$136,599,331

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	14,599,955
3	Steam	17,279,010	23	Requirements Sales for Resale (See instruction 4, page 311.)	57,694
4	Nuclear		24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,648,499
5	Hydro--Conventional		25	Energy Furnished Without Charge	
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	35,364
7	Other	27,780	27	Total Energy Losses	875,402
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	18,216,914
9	Net Generation (Enter Total of Lines 3 thru 8)	17,306,790			
10	Purchases	* 907,869			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,227,106			
17	Delivered	1,224,851			
18	Net Transmission for Other (Line 16 minus Line 17)	2,255			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	18,216,914			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated

with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.

4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).

5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,589,589	407,132	2,760	25	8:00
30	February	1,287,269	199,345	3,170	9	8:00
31	March	1,316,396	210,783	2,113	10	8:00
32	April	1,400,522	266,326	2,502	20	18:00
33	May	1,664,114	175,353	2,899	18	18:00
34	June	1,566,517	185,246	2,817	9	17:00
35	July	1,767,892	271,139	2,888	5	17:00
36	August	1,796,329	265,788	2,900	15	16:00
37	September	1,604,859	169,943	2,805	14	17:00
38	October	1,509,008	170,685	2,678	12	17:00
39	November	1,245,966	135,560	2,401	2	16:00
40	December	1,468,453	* 235,915	2,682	11	8:00
41	TOTAL	18,216,914	2,693,215			

< Page 401 Line 10 Column b >

Includes 478,550 mwhs of cogeneration and 429,319 mwhs of
Emergency A, B & Schedule J and Economy C & X purchases.

< Page 401 Line 41 Column c >

Total includes 44,716 mwhs of Associated Losses included in
Line 27.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for plant in Service only.
- 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.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant report on line 11 the approximate average number of employees assignable to each plant.
- 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.
- Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19.
- If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

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	1,301.88
6	Net Peak Demand on Plant -- MW (60 minutes)	193	1,771
7	Plant Hours Connected to Load	2,102	8,746
8	Net Continuous Plant Capability (Megawatts)	212	1,206
9	When Not Limited by Condenser Water	212	1,206
10	When Limited by Condenser Water		
11	Average Number of Employees	58	246
12	Net Generation, Exclusive of Plant Use -- KWh	113,077,000	5,810,396,000
13	Cost of Plant: Land and Land Rights	437,471	1,555,490
14	Structures and Improvements	7,703,766	55,992,180
15	Equipment Costs	44,943,326	373,894,229
16	Total Cost	\$53,084,563	\$431,441,899
17	Cost per KW of Installed Capacity (line 5)	228.2225	331.3991
	Production Expenses: Oper. Supv. & Engr.	199,212	930,607
	Fuel	4,598,294	140,438,345
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses	652,429	3,790,373
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses	485,457	2,017,344
25	Misc. Steam (or Nuclear) Power Expenses	1,813,892	3,461,231
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering	39,315	177,886
29	Maintenance of Structures	139,216	1,943,109
30	Maintenance of Boiler (Or Reactor) Plant	920,901	12,081,394
31	Maintenance of Electric Plant	598,032	2,894,807
32	Maintenance Misc. Steam (or Nuclear) Plant	99,081	640,712
33	Total Production Expenses	\$9,545,829	\$168,375,808
34	Expenses per Net KWh	\$0.0844	\$0.0289
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Coal
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	BBL	Tons
37	Quantity (Units) of Fuel Burned	287,694	2,528,334
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	151,770	12,254
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$15.720	\$55.324
40	Average Cost of Fuel per Unit Burned	\$15.980	\$55.550
41	Avg. Cost of Fuel Burned per Million Btu	\$2.510	\$2.270
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$4.070	\$2.420
43	Average Btu per KWh Net Generation	16.218	10.664

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

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 GI plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses" and Maintenance Account Nos. 553 and 554 on line 31 "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 used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

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
18.00	1,822.50	175.50	5
15	1,861	167	6
27	8,759	158	7
17	1,745	*	8
17		*	9
	1,745		10
1	334	0	11
129,000	11,355,537,000	5,471,000	12
	\$5,147,146	\$834,366	13
75,362	155,626,703	1,515,546	14
1,737,349	845,036,529	20,845,823	15
\$1,812,711	\$1,005,810,378	\$23,195,735	16
100.7061	551.8849	132.1694	17
	1,041,090		
48,479	235,638,951	428,059	
			20
	6,336,092		21
	2,596		22
			23
	1,915,182		24
902	4,633,064	17,657	25
	15,666	988	26
	2,107,096		27
	344,659		28
931	2,736,580	727	29
	17,761,218		30
9,521	4,059,545	296,807	31
3,704	578,504	60	32
\$63,537	\$277,170,243	\$744,298	33
\$0.4925	\$0.0244	\$0.1360	34
			35
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "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 used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: PHILLIPS (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
INT. COMBUSTION			2
CONVENTIONAL			3
1983			4
1983			5
38.43			6
55			7
1,152			8
* 34			9
* 34			10
			11
23			12
22,180,000			13
\$179,223			14
276,605			15
59,286,093			16
\$59,741,921			17
1,554,5646			18
137,237			19
855,515			20
			21
			22
			23
496,581			24
			25
			26
			27
65,196			28
58,122			29
682,973			30
			31
			32
\$2,295,624			33
\$0.1034			34
	Oil		35
	Bbl		36
	34,678		37
	150,149		38
	\$19.956		39
	\$24.670		40
	\$3.912		41
	\$3.860		42
	9.860		43

< Page 403 Line 8 Column f >

At winter peak

< Page 403 Line 9 Column f >

At winter peak

< Page 403.1 Line 8 Column d >

Net continuous plant capability excludes 3 MW's from the Phillips 3 Heat Recovery Steam Generator (HRSG) which is on full forced outage. The return to service date is undetermined.

< Page 403.1 Line 9 Column d >

Net continuous plant capability excludes 3 MW's from the Phillips 3 Heat Recovery Steam Generator (HRSG) which is on full forced outage. The return to service date is undetermined.

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	STEAM					
2	Dinner Lake Gas					
3	Oil					
4	TOTAL	1966	12.65	(1)	(1)	3,636,251
5						
6						
7	(1) Dinner Lake was placed on long-term reserve standby March 1, 1994.					
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, nuclear, internal combustion and gas turbine plants. If nuclear, see instruction 11, page 403.

4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
				Gas		1
				Oil		2
		3,778				3
	9,087	3,778	3,207			4
						5
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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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 construc-

tion. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	Big Bend Station	BB Sub Gen Lds	230.00		STDC	1.75		4	
2	Gannon Station	Gan Sub Lds	230.00		SSPSC	0.29	0.63	1	
3	Gannon Station	Gan Sub Lds	230.00		SDPSC	2.22		3	
4	Gannon Sub	Dale Mabry Sub	230.00		STDC	14.84		2	
5	Gannon Sub	Dale Mabry Sub	230.00		WDPSC	13.59		1	
6	Big Bend Sub	State Rd 60 Sub	230.00		STDC	9.37	6.67	2	
7	Big Bend Sub	State Rd 60 Sub	230.00		WDPSC	0.05		1	
8	Big Bend Sub	11th Ave Sub	230.00		STDC		2.36	1	
9	Big Bend Sub	11th Ave Sub	230.00		WDPSC	9.05		1	
10	Big Bend Sub	11th Ave Sub	230.00		SSPSC	4.69		1	
11	Gannon Sub	Bell Creek Sub	230.00		WDPSC	8.42		1	
12	Gannon Sub	Pebbledale	230.00		STDC		2.05	2	
13	Gannon Sub	Pebbledale	230.00		WDPSC	42.05		1	
14	Gannon Sub	Pebbledale	230.00		STDC	0.41		2	
15	Gannon Sub	Pebbledale	230.00		WDPSC	14.55		1	
16	Big Bend Sub	Mines Sub	230.00		WDPSC	2.38		2	
17	Big Bend Sub	Mines Sub	230.00		STDC	19.20		1	
18	Big Bend Sub	Mines Sub	230.00		STDC	2.25		2	
19	Gannon Sub	Pebbledale	230.00		STDC		3.01	2	
20	Gannon Sub	Pebbledale	230.00		WDPSC	0.40		1	
21	Big Bend Sub	FPL Tie	230.00		STDC		0.20	2	
22	Big Bend Sub	FPL Tie	230.00		ADPSC	3.12		1	
23	Big Bend Sub	FPL Tie	230.00		WDPSC	10.06		1	
24	Big Bend Sub	River Sub	230.00		STDC	2.36	7.87	2	
25	Big Bend Sub	River Sub	230.00		SSPSC	4.29		1	
26	Big Bend Sub	River Sub	230.00		WDPSC	7.07		1	
27	Eleventh Ave Sub	Ohio Sub	230.00		SSPSC	6.10		1	
28	Sheldon Rd Sub	FPC Tie	230.00		SSPDC	1.52	1.52	2	
29	Sheldon Rd Sub	FPC Tie	230.00		SSPSC	3.57		1	
30	Sheldon Rd Sub	FPC Tie	230.00		WDPSC	5.16		1	
31	Sheldon Rd Sub	FPC Tie	230.00		WDPSC	5.11		1	
32	Big Bend Sub	FPL Tie	230.00		ADPSC	13.64		1	
33	Ohio Sub	Sheldon Rd	230.00		SSPSC	9.89		1	
34	Big Bend Sub	Big Bend Station	230.00		SSPSC	0.48		1	
35	Big Bend Sub	Big Bend Station	230.00		SSPSC	0.99		1	
36	TOTAL								

TRANSMISSION LINE STATISTICS (Continued)

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.

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 ACSR								1
1272 AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 AAC								7
1590 ACSR								8
1590 ACSR, 9C								9
2800 ACAR								10
954 ACSR								11
1590 ACSR/AW								12
1590 & 954 AW								13
1590 ACSR								14
954 ACSR/AACC								15
1590 ACSR								16
1590 ACSR								17
1590 ACSR								18
954 ACSR								19
954 ACSR								20
1590&954 ACSR								21
2/795 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590&954 ACSR								26
2800 ACAR								27
1590 ACSR								28
1590 ACSR								29
1590 ACSR								30
1590 ACSR								31
2/795 ACSR								32
2800 ACAR								33
954 AAC								34
1590&954 AAC								35
								36

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 construc-

tion. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Sheldon Rd	Dale Mabry	230.00		WDPSC	8.99		1
2	Sheldon Rd	Dale Mabry	230.00		SSPDC	1.52	1.52	2
3	Pebbledale Sub	Bell Creek Sub	230.00		WDPSC	21.92		1
4	Pebbledale Sub	Bell Creek Sub	230.00		STDC	2.07		2
5	Pebbledale Sub	Bell Creek Sub	230.00		WDPSC	1.28		1
6	Sheldon Rd Sub	Jackson Rd Sub	230.00		SSPSC	0.56		1
7	Sheldon Rd Sub	Jackson Rd Sub	230.00		SSPDC	2.66	2.68	2
8	Mines Sub	Polk Power	230.00		WDPSC	19.91		
9	Mines Sub	Polk Power	230.00		SSPDC	6.15		2
10	Mines Sub	Polk Power	230.00		SDPSC	2.05		
11	Pebbledale Sub	FPC Tie	230.00		WDPSC	2.75		1
12	Pebbledale Sub	FPC Tie	230.00		WDPSC	11.25		1
13	South Eloise Sub	FPC Tie	230.00		WDPSC	16.40		1
14	Pebbledale Sub	Ariana	230.00		WSPSC	2.32		1
15	Pebbledale Sub	Ariana	230.00		STDC	2.99		1
16	Pebbledale Sub	Ariana	230.00		WDPSC	17.72		1
17	Pebbledale Sub	Ariana	230.00		SSPDC	0.85	0.85	2
18	Pebbledale Sub	Hardee Plant	230.00		SSPSC	16.93		1
19	Polk Power Station	Pebbledale	230.00		SSPDC		6.15	2
20	Polk Power Station	Pebbledale	230.00		SDPSC	2.01		1
21	Recker Switching St	Ariana	230.00		WDPSC	0.69		1
22	Recker Switching St	Ariana	230.00		SSPDC	0.85	0.85	2
23	Auburndale PP CT	Recker	230.00		SSPDC	0.12	0.13	2
24	Auburndale P	Recker	230.00		SSPDC	0.13	0.12	2
25	Polk Pwr Gen Lds W	Polk Power Sub	230.00		SSPDC	0.24	0.24	2
26	Polk Pwr Gen Lds E	Polk Power Sub	230.00		SSPSC	0.20		1
27	Polk Pwr Gen Lds E	Polk Power Sub	230.00		SSPDC	0.26	0.26	2
28	Gannon Station	Gannon Sub Generator Lds	138.00		WDPSC	2.55		3
29	Gannon Sub	Juneau Sub	138.00		WSPSC	14.84		1
30	Gannon Sub	Juneau Sub	138.00		WDPSC	1.73		1
31	Ohio Sub	Juneau Sub	138.00		WSPSC	4.48		1
32	Ohio Sub	Juneau Sub	138.00		CSPSC	2.31		
33	Gannon Sub	Hookers Point Sub	138.00		WSPSC	1.82		
34	Gannon Sub	Hookers Point Sub	138.00		SSPDC	0.44		
35	Gannon Sub	Hookers Point Sub	138.00		WSPDC	1.21		2
36					TOTAL			

TRANSMISSION LINE STATISTICS (Continued)

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.

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 ACSR								1
1590 ACSR								2
954 ACSR								3
954 ACSR/AW								4
954 ACSR								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
1590 ACSR								9
1590 ACSR								10
954 ACSR								11
1590&954 ACSR								12
954ACSR								13
1590&954 ACSR								14
954 ACSR/AW								15
954&1590 ACSW								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 ACSR								22
954 AAC								23
954 AAC								24
954 AAC								25
954 AAC								26
954 AAC								27
600 Cu., 954 R								28
954 AAC&ACSR								29
600 Cu.								30
636 AAC&795 C								31
954 AAC&795 R								32
954 AAC								33
954 AAC								34
954 AAC								35
								36

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 construc-

tion. 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.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
1	Ohio Sub	Clearview Sub	138.00		WSPSC	1.87		1	
2	Ohio Sub	Clearview Sub	138.00		UNDERGROUND	0.29			
3	Ohio Sub	Himes Sub	138.00		WSPSC	8.39		1	
4	Ohio Sub	Clearview	138.00		WSPSC	1.83		1	
5	Gannon Sub	Juneau Sub	138.00		CSPSC	11.43		1	
6	Gannon Sub	Juneau Sub	138.00		SSPDC		0.44	2	
7	Gannon Sub	Juneau Sub	138.00		CSPDC		0.74	2	
8	Various	Various	69.00		SPSC	750.25		*	
9	Various	Various	69.00		SPDC	11.12	8.01		
10	Various	Various	69.00		DPSC	18.91			
11	Various	Various	69.00		DPDC	1.74	1.45		
12	Various	Various	69.00		UNDERGROUND	10.11			
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						1,207.01	47.75	107

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original.
(2) A Resubmission

Date of Report
(Mo. Da. Yr)
04/30/96

Year of Report
Dec. 31, 1995

TRANSMISSION LINE STATISTICS (Continued)

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.

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)	
795 SSAC&336R								1
500 AAC								2
795 SSAC,954R								3
795 SSAC, 95C								4
1590 AAC								5
1590 AAC								6
1590 AAC								7
1590 AAC								8
Various								9
Various								10
Various								11
Various								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
	\$14,615,410	\$130,055,970	\$144,671,380					34
	\$14,615,410	\$130,055,970	\$144,671,380	0	0	0	0	35
								36

Various

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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 under-

ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Mines Sub	Polk Power	6.15	SPDC			
2	Polk Pwr Gen Lds W	Polk Power Sub	0.24	SPDC			
3	Polk Pwr Gen Lds W	Polk Power Sub	0.26	SPDC			
4	Polk Pwr Gen Lds E	Polk Power Sub	0.20	SPSC			
5	Mines Sub	Polk Power	2.05	DPSC			
6	Polk Power Station	Pebbledale	2.01	DPSC			
7	Mines	Polk Power	(4.24)	DPSC			
8	Various	Various	(0.04)	SPDC			
9	Various	Various	(0.17)	DPSC			
10	Various	Various	6.67	SPSC			
11							
12							
13							
14	TOTAL		*				
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
	TOTAL		13.13		0	0	0

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. 3. If design voltage differs from operating voltage, Include costs of Clearing Land and Rights-of-Way, and Roads indicate such fact by footnote; also where line is other and Trails, in column (l) with appropriate footnote, and than 60 cycle, 3 phase, indicate such other characteristics costs of Underground Conduit in column(m).

CONDUCTORS

LINE COST

Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	LINE COST				Line No.
				Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
				866,328	4,471,354	4,613,021	* 9,950,703	14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				\$866,328	\$4,471,354	\$4,613,021	\$9,950,703	

< Page 424 Line 14 Column C >

Column C equals net miles of transmission line added during 1995.

< Page 425 Line 14 Column o >

Line Cost equals net cost of additions to transmission lines during 1995.

Year	Line Cost	Column C	Transmission Line Added	Line Cost	Column o
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	1
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	2
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	3
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	4
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	5
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	6
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	7
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	8
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	9
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	10
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	11
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	12
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	13
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	14
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	15
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	16
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	17
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	18
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	19
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	20
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	21
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	22
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	23
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	24
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	25
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	26
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	27
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	28
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	29
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	30
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	31
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	32
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	33
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	34
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	35
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	36
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	37
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	38
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	39
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	40
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	41
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	42
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	43
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	44
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	45
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	46
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	47
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	48
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	49
1995	10.27	00.00	00001TAMU-1910	1112 00001TAMU-1910	50

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	69.00	13.00	
2	BAY COURT-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	BAY METALS-TAMPA	DIST-UNATTENDED	69.00	4.00	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69.00	13.00	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	BERKLEY RD-RURAL	DIST-UNATTENDED	69.00	13.00	
7	BLANTON-RURAL	DIST-UNATTENDED	69.00	13.00	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69.00	13.00	
9	BOYSCOUT-TAMPA	DIST-UNATTENDED	138.00	13.00	
10	BRANDON-SAME	DIST-UNATTENDED	69.00	13.00	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69.00	13.00	
12	CALOOSA-RURAL	DIST-UNATTENDED	69.00	13.00	
13	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69.00	13.00	
16	COOLIDGE-TAMPA	DIST-UNATTENDED	69.00	13.00	
17	CORONET-RURAL	DIST-UNATTENDED	69.00	13.00	
18	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
19	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
20	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
21	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69.00	2.00	
22	DEL WEB-SUN CITY	DIST-UNATTENDED	69.00	13.00	
23	EAST BAY-RURAL	DIST-UNATTENDED	69.00	13.00	
24	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69.00	13.00	
25	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	4.00	
27	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	ESTUARY-TAMPA	DIST-UNATTENDED	69.00	13.00	
29	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69.00	13.00	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	3.00	
31	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	4.00	
32	FERN STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	56TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	FIRST STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	FLORIDA AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	FT. KING HWY-RURAL	DIST-UNATTENDED	69.00	13.00	
37	46TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	14TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	FOWLER AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
40	GALLAGHER RD-RURAL	DIST-UNATTENDED	69.00	13.00	

Name of Respondent
TAMPA ELECTRIC COMPANY

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/30/96

Year of Report
Dec. 31, 1995

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.

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.

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

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 (In Mva) (k)	
56.00	2					1
20.00	1					2
14.00	1					3
28.00	1					4
28.00	1					5
28.00	1					6
20.00	1					7
28.00	1					8
28.00	1					9
56.00	2					10
28.00	1					11
22.00	1					12
50.00	2					13
28.00	1					14
28.00	1					15
75.00	2					16
28.00	1					17
28.00	1					18
75.00	2					19
28.00	1					20
5.00	3					21
45.00	2					22
14.00	1					23
56.00	2					24
56.00	2					25
8.00	3					26
28.00	1					27
28.00	1					28
28.00	1					29
5.00	2					30
5.00	3					31
28.00	1					32
56.00	2					33
22.00	1					34
28.00	1					35
33.00	2					36
56.00	2					37
28.00	1					38
56.00	2					39
22.00	1					40

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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SUBSTATIONS

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

2. Substations which serve 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	GATX-RURAL	DIST-UNATTENDED	69.00	4.00	
2	GORDONVILLE-RURAL	DIST-UNATTENDED	69.00	13.00	
3	GEORGE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
4	GIBSONTON-SAME	DIST-UNATTENDED	69.00	13.00	
5	GRANADA-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	GRAY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
7	GTE COLLIER-TAMPA	DIST-UNATTENDED	69.00	13.00	
8	GULF CITY-RURAL	DIST-UNATTENDED	69.00	13.00	
9	HABANA-TAMPA	DIST-UNATTENDED	69.00	13.00	
10	HARBOUR ISLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
11	HENDERSON RD-TAMPA	DIST-UNATTENDED	69.00	13.00	
12	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
13	HYDE PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	IMPERIALAKES-RURAL	DIST-UNATTENDED	69.00	13.00	
15	IVY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
16	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
17	KEYSTONE-TAMPA	DIST-UNATTENDED	69.00	13.00	
18	KIRKLAND RD-RURAL	DIST-UNATTENDED	69.00	13.00	
19	KNIGHTS-RURAL	DIST-UNATTENDED	69.00	13.00	
20	LAKE ALFRED-SAME	DIST-UNATTENDED	69.00	13.00	
21	LAKE GUM-RURAL	DIST-UNATTENDED	69.00	13.00	
22	LAKE JULIANA-RURAL	DIST-UNATTENDED	69.00	13.00	
23	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69.00	13.00	
24	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
25	LAKE RUBY-RURAL	DIST-UNATTENDED	69.00	13.00	
26	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69.00	13.00	
27	LAKESWOOD-BRANDON	DIST-UNATTENDED	69.00	13.00	
28	LOIS-TAMPA	DIST-UNATTENDED	13.00	4.00	
29	LOIS-TAMPA	DIST-UNATTENDED	69.00	13.00	
30	LOIS-TAMPA	DIST-UNATTENDED	13.00	4.00	
31	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
32	MAC DILL-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	MANHATTAN-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	MARION-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	MARITIME-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	MATANZAS-TAMPA	DIST-UNATTENDED	13.00	4.00	
37	MATANZAS-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	MCFARLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	MCKINLEY EAST-TAMPA	DIST-UNATTENDED	69.00	13.00	
40	MCKINLEY WEST-TAMPA	DIST-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

5. Show in columns (i),(j),and (k) special equipment such as auxiliary 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 (In MVA) (k)	
8.00	3					1
13.00	1					2
56.00	2					3
22.00	1					4
28.00	1					5
56.00	2					6
28.00	1					7
13.00	1					8
56.00	2					9
28.00	1					10
28.00	1					11
20.00	1					12
48.00	2					13
13.00	1					14
28.00	1					15
56.00	2					16
37.00	2					17
28.00	1					18
28.00	1					19
28.00	1					20
14.00	1					21
28.00	1					22
28.00	1					23
28.00	1					24
20.00	1					25
28.00	1					26
28.00	1					27
10.00	7					28
28.00	1					29
28.00	1					30
28.00	1					31
51.00	2					32
56.00	2					33
67.00	2					34
56.00	2					35
10.00	6					36
56.00	2					37
28.00	1					38
28.00	1					39
28.00	1					40

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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SUBSTATIONS

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

2. Substations which serve 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	MEADOW PARK-RURAL	DIST-UNATTENDED	69.00	13.00	
2	MILLER MAC-RUSKIN	DIST-UNATTENDED	69.00	13.00	
3	ORIENT PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
4	PAGLEN RD-RURAL	DIST-UNATTENDED	69.00	13.00	
5	PATTERSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
6	PEACH AVE	DIST-UNATTENDED	69.00	13.00	
7	PEARSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
8	PINE LAKE-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	PINECREST-RURAL	DIST-UNATTENDED	69.00	13.00	
10	PLANT AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
11	PLANT CITY-SAME	DIST-UNATTENDED	69.00	13.00	
12	PLYMOUTH-TAMPA	DIST-UNATTENDED	69.00	13.00	
13	POLK CITY-SAME	DIST-UNATTENDED	69.00	13.00	
14	PORT SUTTON-TAMPA	DIST-UNATTENDED	69.00	13.00	
15	PROVIDENCE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
16	PROVIDENCE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
17	RHODINE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
18	RIVERVIEW-RURAL	DIST-UNATTENDED	69.00	13.00	
19	ROCKY CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
20	ROME AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
21	SAN ANTONIO-SAME	DIST-UNATTENDED	69.00	13.00	
22	SENECA ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
23	78TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
24	SKYWAY-TAMPA	DIST-UNATTENDED	69.00	13.00	
25	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69.00	13.00	
26	ST CLOUD-SAME	DIST-UNATTENDED	69.00	13.00	
27	STADIUM-TAMPA	DIST-UNATTENDED	135.00	13.00	
28	STATE RD 574-RURAL	DIST-UNATTENDED	69.00	13.00	
29	SUN CITY-SAME	DIST-UNATTENDED	69.00	13.00	
30	SUNSET LANE-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	SYDNEY RD-RURAL	DIST-UNATTENDED	69.00	13.00	
32	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138.00	13.00	
33	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69.00	13.00	
35	TERRACE-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	3RD AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	30TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	TROUT CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
39	TURKEY FORD-RURAL	DIST-UNATTENDED	69.00	13.00	
40	12TH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

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

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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 (In MVA) (k)	
28.00	1					1
28.00	1					2
56.00	2					3
28.00	1					4
56.00	2					5
28.00	1					6
56.00	2					7
56.00	2					8
22.00	1					9
67.00	2					10
28.00	1					11
56.00	2					12
13.00	1					13
28.00	1					14
28.00	1					15
28.00	1					16
28.00	1					17
28.00	1					18
48.00	2					19
28.00	1					20
13.00	1					21
28.00	1					22
22.00	1					23
56.00	2					24
50.00	2					25
28.00	1					26
37.00	1					27
51.00	3					28
28.00	1					29
28.00	1					30
28.00	1					31
37.00	1					32
28.00	1					33
45.00	2					34
28.00	1					35
28.00	1					36
28.00	1					37
28.00	1					38
28.00	1					39
28.00	1					40

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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SUBSTATIONS

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

2. Substations which serve 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	27TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
2	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
4	WATERS AVE-RURAL	DIST-UNATTENDED	69.00	13.00	
5	WAYNE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
6	WILSON-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
7	WOODLANDS-TAMPA	DIST-UNATTENDED	69.00	13.00	
8	YUKON-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	MISC-1 VARIOUS	DIST-UNATTENDED	69.00	13.00	
10	TOTAL DISTRIBUTION				
11	ARIANA-RURAL	TRANS-UNATTENDED	69.00	13.00	
12	ARIANA-RURAL	TRANS-UNATTENDED	230.00	69.00	
13	BELL CREEK-RURAL	TRANS-UNATTENDED	230.00	69.00	
14	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230.00	23.00	
15	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230.00	23.00	
16	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230.00	23.00	
17	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230.00	21.00	
18	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230.00	13.00	
19	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230.00	13.00	
20	BRADLEY-RURAL	TRANS-UNATTENDED	230.00	69.00	
21	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00	
22	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69.00	13.00	
23	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00	
24	DALE MABRY-RURAL	TRANS-UNATTENDED	69.00	13.00	
25	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00	
26	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69.00	13.00	
27	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110.00	69.00	
28	11TH AVE-TAMPA	TRANS-UNATTENDED	69.00	13.00	
29	11TH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00	
30	GANNON STA-TAMPA	TRANS-UNATTENDED	230.00	138.00	
31	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138.00	15.00	
32	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138.00	15.00	
33	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138.00	20.00	
34	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230.00	18.00	
35	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230.00	20.00	
36	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230.00	23.00	
37	HAMPTON-RURAL	TRANS-UNATTENDED	69.00	13.00	
38	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00	
39	HIMES-TAMPA	TRANS-UNATTENDED	69.00	13.00	
40	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00	

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. 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.

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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 (In MVA) (k)	
50.00	2					1
56.00	2					2
56.00	2					3
56.00	2					4
13.00	1					5
28.00	1					6
56.00	2					7
50.00	2					8
9.00	1					9
4,332.00	190					10
42.00	2					11
168.00	1					12
224.00	1					13
480.00	1					14
480.00	1					15
480.00	1					16
480.00	1					17
71.00	1					18
72.00	1					19
168.00	1					20
300.00	2					21
28.00	1					22
28.00	1					23
56.00	2					24
392.00	2					25
48.00	2					26
60.00	1					27
56.00	2					28
224.00	1					29
224.00	1					30
150.00	2					31
150.00	2					32
180.00	1					33
205.00	1					34
270.00	1					35
433.00	1					36
28.00	1					37
224.00	1					38
47.00	3					39
168.00	1					40

SUBSTATIONS

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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	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138.00	69.00	
2	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69.00	13.00	
3	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69.00	13.00	
4	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
5	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
6	JACKSON RD-TAMPA	TRANS-UNATTENDED	69.00	13.00	
7	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00	
8	JUNEAU-TAMPA	TRANS-UNATTENDED	69.00	13.00	
9	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00	
10	LAKE SILVER-WINTER HAVEN	TRANS-UNATTENDED	69.00	13.00	
11	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00	
12	MULBERRY-SAME	TRANS-SEMIATTENDED	69.00	13.00	
13	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00	
14	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00	
15	PHILLIPS-SEBRING	TRANS-ATTENDED	69.00	13.00	
16	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00	
17	RUSKIN-RURAL	TRANS-UNATTENDED	69.00	13.00	
18	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00	
19	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00	
20	SO. ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00	
21	SO. ELOISE-RURAL	TRANS-UNATTENDED	69.00	13.00	
22	SO. GIBSONTON-SAME	TRANS-UNATTENDED	230.00	69.00	
23	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00	
24	STATE RD 60-RURAL	TRANS-UNATTENDED	69.00	13.00	
25	TOTAL TRANSMISSION				
26					
27	TOTAL TRANSMISSION & DISTRIBUTION				
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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 (In MVA) (k)	
168.00	1					1
43.00	1					2
67.00	2					3
88.00	1					4
60.00	1					5
56.00	2					6
224.00	1					7
56.00	2					8
336.00	2					9
48.00	2					10
392.00	2					11
50.00	2					12
672.00	2					13
168.00	1					14
50.00	2					15
448.00	2					16
28.00	1					17
168.00	1					18
364.00	2					19
168.00	1					20
28.00	1					21
196.00	1					22
420.00	2					23
28.00	1					24
10,262.00	76					25
						26
14,594.00	266					27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 .. 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 parties, 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	528,585	125,828	6,660
2	Additions During Year			
3	Purchases	17,062	4,785	236
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	17,062	4,785	236
6	Reductions During Year			
7	Retirements	9,726	3,495	153
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	9,726	3,495	153
10	Number at End of Year (Lines 1+5-9)	535,921	127,118	6,743
11	In Stock	9,892	785	148
12	Locked Meters on Customers' Premises	23,984		
13	Inactive Transformers on System			
14	In Customers' Use	501,909	125,868	6,558
	In Company's Use	136	465	37
	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	535,921	127,118	6,743

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 estimations 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 accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) 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.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	\$9,219,203	\$3,605,718	\$3,604,583	\$410,879,748	
2	Water Pollution Control Facilities	1,317,993	239,220	239,120	42,508,198	
3	Solid Waste Disposal Costs	6,074,807		21,011	94,376,637	
4	Noise Abatement Equipment	1,483			433,669	
5	Esthetic Costs			16	36,384	
6	Additional Plant Capacity			1,698,180	8,670,437	
7	Miscellaneous (Identify significant)		51,345	18	6,933,740	
8	TOTAL (Total of lines 1 thru 7)	\$16,613,486	\$3,896,283	\$5,562,928	\$563,838,813	*
9	Construction Work in Progress				120,911,967	

ENVIRONMENTAL PROTECTION EXPENSES

- | | |
|--|--|
| <p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>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.</p> <p>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 addi-</p> | <p>tion 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.</p> <p>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.</p> <p>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).</p> |
|--|--|

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$16,787,034	*
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	16,920,578	*
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	14,776,635	
7	Replacement Power Costs	4,227,071	*
8	Taxes and Fees		
9	Administrative and General	1,041,994	
10	Other (Identify significant)		
11	TOTAL	\$53,753,312	

< Page 431 Line 1 Column C >

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

< Page 431 Line 2 Column c >

Allocation of expenses made on basis of plant investment.

< Page 431 Line 7 Column c >

Based on estimated power usage times average cost per KWH.

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The following information was requested by the Florida Public Service Commission in addition to the Federal Energy Regulatory Commission Form No. 1

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Timothy L. Guzzle	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board and Chief Executive Officer	TECO Energy, Inc. Tampa, Florida
		Director	NationsBank Corporation Charlotte, North Carolina
		Director	TECO Investments, Inc., Tampa, Florida
		Director	TECO Finance, Inc. Tampa, Florida
		Director	TECO Power Services Corporation Tampa, Florida
		President, Chief Executive Officer and Director	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Coalbed Methane, Inc. Tampa, Florida
		Director	TECO Gas & Oil, Inc. Tampa, Florida
2. Keith S. Surgenor	President and Chief Operating Officer of Tampa Electric Company	President and Director	Coalition for Affordable Power, Inc. Tampa, Florida
3. William N. Cantrell	Vice President - Energy Supply of Tampa Electric Company	No affiliations	
4. Roger A. Dunn	Vice President - Human Resources of Tampa Electric Company (Effective 07/17/95)	Vice President - Human Resources	TECO Energy, Inc. Tampa, Florida
5. Gordon L. Gillette	Vice President - Regulatory and Business Strategy (previously Regulatory Affairs) of Tampa Electric Company (Effective 01/17/95)	No affiliations	

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
6. William L. Griffin	Vice President - Controller of Tampa Electric Company (Effective 01/17/96)	Vice President - Controller	TECO Energy, Inc. Tampa, Florida
7. Roger H. Kessel	Secretary of Tampa Electric Company	Secretary and Director	TECO Properties Corporation Tampa, Florida
		Secretary	Gatliff Coal Company Nevisdale, Kentucky
		Secretary	Mid-South Towing Company Tampa, Florida
		Secretary	Electro-Coal Transfer Corporation Davant, Louisiana
		Secretary	Gulfoast Transit Company Tampa, Florida
		Secretary	G C Service Company, Inc. Tampa, Florida
		Senior Vice President - General Counsel and Secretary (Effective 04/19/95)	TECO Energy, Inc. Tampa, Florida
		Secretary and Director	TECO Transport & Trade Corporation Tampa, Florida
		Secretary and Director	TECO Coal Corporation Tampa, Florida
		Secretary	TECO Towing Company Tampa, Florida
Secretary	Rich Mountain Coal Company Nevisdale, Kentucky		
	Vice President, Secretary and Director	TECO Finance, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Roger H. Kessel (continued)		Secretary and Director (Effective 12/01/95)	Tampa Essex, Inc. Tampa, Florida
		Vice President, Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Power Services Corporation Tampa, Florida
		Secretary	TeCom Inc. Tampa, Florida (prior to 12/31/95 known as TECO Energy Management Services Corporation)
		Secretary	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Secretary	TERMCO, Inc. Tampa, Florida
		Secretary and Director	TECO Diversified, Inc. Tampa, Florida
		Secretary	TECO Coalbed Methane, Inc. Tampa, Florida
		Secretary	Hardee Power I, Inc. Tampa, Florida
		Secretary	Hardee Power II, Inc. Tampa, Florida
		Secretary	Lake County Power Resources, Inc. Tampa, Florida
		Secretary	TPS Operations Company Tampa, Florida
	Secretary (Effective 04/07/95)	TECO Gas & Oil, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: Tampa Electric Company
For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Roger H. Kessel (continued)		Secretary	TPS Clean Coal, Inc. Tampa, Florida
		Secretary (Effective 04/19/95)	TPS Panama One, Inc. Tampa, Florida (previously known as TPS Honduras One, Inc.)
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	Pike-Letcher Land Company Nevisdale, Kentucky
		Secretary	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Secretary and Director	CPSC, Inc. Tampa, Florida
		Secretary	Clean Power, Inc. (Dissolved 04/21/95) Tampa, Florida
		Secretary	Clean Power Cogeneration, Inc. (Dissolved 04/21/95) Tampa, Florida
		Secretary and Director	30th Street R & D Park, Inc. Tampa, Florida
		Secretary and Director (Effective 02/16/95)	UTC II, Inc. Tampa, Florida
8. Lester L. Lefler	Vice President - Controller of Tampa Electric Company (Retired effective 01/17/96)	No affiliations	

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Alan D. Oak	Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company	Senior Vice President - Finance, (Treasurer until 04/19/95) and Chief Financial Officer	TECO Energy, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power II, Inc. Tampa, Florida
		Treasurer	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer	Gulfcoast Transit Company Tampa, Florida
		Treasurer	Mid-South Towing Company Tampa, Florida
		Treasurer and Director	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director	Rich Mountain Coal Company Nevisdale, Kentucky
		Treasurer and Director	Lake County Power Resources, Inc. Tampa, Florida
	Treasurer and Director (Effective 12/01/95)	Tampa Essex, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: Tampa Electric Company
For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Alan D. Oak (continued)		Treasurer and Director	TECO Coal Corporation Tampa, Florida
		Vice President, Treasurer and Director	TECO Coalbed Methane, Inc. Tampa, Florida
		Vice President, Treasurer and Director	TECO Diversified, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Investments, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Finance, Inc. Tampa, Florida
		Treasurer and Director	TECO Power Services Corporation Tampa, Florida
		Treasurer and Director	TECO Properties Corporation Tampa, Florida
		Treasurer	TECO Towing Company Tampa, Florida
		Treasurer and Director	TECO Transport and Trade Corporation Tampa, Florida
		Treasurer and Director	TERMCO, Inc. Tampa, Florida
		Treasurer and Director	TPS Clean Coal, Inc. Tampa, Florida
		Treasurer and Director	TPS Operations Company Tampa, Florida
	Treasurer and Director	30th Street R & D Park, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Alan D. Oak (continued)		Treasurer and Director	Clean Power Cogeneration, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director	Clean Power, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director	CPSC, Inc. Tampa, Florida
		Treasurer and Director	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director	TeCom Inc. Tampa, Florida (prior to 12/31/95 known as TECO Energy Management Services Corporation)
		Treasurer and Director	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director (Effective 04/19/95)	TPS Panama One, Inc. Tampa, Florida (previously known as TPS Honduras One, Inc.)
		Vice President, Treasurer and Director (Effective 04/07/95)	TECO Gas & Oil, Inc. Tampa, Florida
		Treasurer and Director (Effective 02/16/95)	UTC II, Inc. Tampa, Florida
	Director	Energy Insurance Mutual Tampa, Florida	

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
10. John B. Ramil	Vice President - Energy Services and Planning of Tampa Electric Company	No affiliations	
11. Harry I. Wilson	Vice President - Energy Delivery (previously Transmission and Distribution) of Tampa Electric Company	No affiliations	
12. William T. Snyder, Jr.	Vice President - Customer Services and Marketing of Tampa Electric Company (Retired as of 01/01/95)	Director	Merchants Association of Florida, Inc. Tampa, Florida
13. Robert F. Tomczak	Vice President - Production Operations and Maintenance of Tampa Electric Company (Retired as of 01/01/95)	No affiliations	
14. Girard F. Anderson	Director of Tampa Electric Company	President and Director	TECO Energy, Inc. Tampa, Florida
		Director	SunTrust Bank, Tampa Bay Tampa, Florida
15. C. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida
		Director	Sprint Corporation Chicago, Illinois
		Chairman of the Board	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Capital City Bank Tallahassee, Florida

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. C. DuBose Ausley (continued)		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
		Chairman of the Board	A.C.T., Inc. Tallahassee, Florida
		General Partner	Washington Square Partnership Tallahassee, Florida
		President	Ausley Corp. Tallahassee, Florida
		President	Ausley Trustee, Inc. Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Trustee	Dog Island Venture Tallahassee, Florida
		Partner as Trustee	Smith Interests General Partnership Tallahassee, Florida
		Partner as Trustee	Smith Partnership Tallahassee, Florida
		Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida
		Director	Orange Bowl Committee Miami, Florida
		Co-Trustee	DuBose Ausley Irrevocable Trust Tallahassee, Florida
	Trustee	Washington and Lee University Charlottesville, Virginia	

Affiliation of Officers and Directors

Company: Tampa Electric Company
For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. C. DuBose Ausley (continued)		Trustee	Kate Ireland Charitable Lead Unitrust #1 Tallahassee, Florida
		Trustee	Kate Ireland Foundation Trust Tallahassee, Florida
		Trustee	Kate Ireland Perseverance Trust Tallahassee, Florida
		Director	Florida Combined Life Insurance Company, Inc. Tallahassee, Florida
16. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
17. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
18. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	Ferman Motor Car Company, Inc. Tampa, Florida
		Vice Chairman of the Board	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
19. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida
20. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Guild, Monrad & Oates, Inc. Boston, Massachusetts

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
20. Henry R. Guild, Jr. (continued)		Director	Scully Signal Co. Wilmington, Massachusetts
21. Dennis R. Hendrix	Director of Tampa Electric Company (Effective 07/18/95)	Director	TECO Energy, Inc. Tampa, Florida
		Director	Texas Commerce Bank National Association Houston, Texas
		Director	Texas Eastern Products Pipeline Company Houston, Texas (1)
		Chairman of the Board	Panhandle Eastern Corporation d/b/a Pan Energy Corp. Houston, Texas
22. Robert L. Ryan	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Senior Vice President and Chief Financial Officer	Medtronic, Inc. Minneapolis, Minnesota
		Director	Riverwood International Corporation Atlanta, Georgia
		Director	Inter-Regional Financial Group, Inc. Minneapolis, Minnesota
23. William P. Sovey	Director of Tampa Electric Company (Effective 01/17/96)	Director	TECO Energy, Inc. Tampa, Florida
		Director	Acme Metals Co. Riverdale, Illinois
		Vice Chairman and Chief Executive Officer	Newell Co. Freeport, Illinois

(1) This company is general partner of TEPPCO Partners, LP, a publicly traded limited partnership.

Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary 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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
24. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Managing Partner	The Witt-Touchton Company Tampa, Florida
		Director	Various Merrill Lynch - sponsored mutual funds (19) New York, New York
25. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Vice Chairman and Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Inc. Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland
26. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Kmart Corporation Troy, Michigan
		Director	Vanguard Group of Investment Companies Valley Forge, Pennsylvania

Business Contracts with Officers, Directors and Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 1995

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 each officer and director listed in Part 1 of the Executive Summary. 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.

Note * Business agreement, 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.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Girard F. Anderson C. DuBose Ausley Sara L. Baldwin H. L. Culbreath Roger A. Dunn (Effective 01/17/95) James L. Ferman, Jr. Edward L. Flom William L. Griffin (Effective 01/17/96) Henry R. Guild, Jr. Timothy L. Guzzle Dennis R. Hendrix (Effective 07/18/95) Robert L. Ryan William P. Sovey (Effective 01/17/96) J. Thomas Touchton John A. Urquhart James O. Welch, Jr. Alan D. Oak Keith S. Surgenor Roger H. Kessel	TECO Energy, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Diversified, Inc. TECO Transport & Trade Corp. Electro-Coal Transfer Corp. G C Service Company, Inc. Gulfoast Transit Company Mid-South Towing Company TECO Towing Company TECO Coal Corporation Clintwood Elkhorn Mining Co. Gatliff Coal Company Rich Mountain Coal Company Pike-Letcher Land Company Premier Elkhorn Coal Company TECO Properties Corporation CPSC, Inc. City Plaza Partners, Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 1995

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 each officer and director listed in Part I of the Executive Summary. 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.

Note * Business agreement, 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.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
2. Timothy L. Guzzle Alan D. Oak Roger H. Kessel (continued)	TECO Properties Corporation (continued) Tampa Essex, Inc. Tampa Essex Place Associates, Ltd. UTC II, Inc. 30th Street R & D Park, Inc. TECO Coalbed Methane, Inc.		
3. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Power Services Corp. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company TPS Clean Coal, Inc. Lake County Power Resources, Inc. Clean Power, Inc. (Dissolved 04/21/95) Clean Power Cogeneration, Inc. (Dissolved 04/21/95) TPS Panama One, Inc. (Effective 04/19/95 - previously known as TPS Honduras One, Inc.) TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries.	
4. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
5. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.	
6. Alan D. Oak Roger H. Kessel	TERMCO, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.	
7. Alan D. Oak Roger H. Kessel	TeCom Inc. (prior to 12/31/95 known as TECO Energy Management Services Corporation)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TeCom Inc.	

Business Contracts with Officers, Directors and Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 1995

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 each officer and director listed in Part 1 of the Executive Summary. 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.

Note * Business agreement, 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.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
8. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Gas & Oil, Inc. (Effective 04/07/95)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gas & Oil, Inc.	
9. Girard F. Anderson	SunTrust Bank, Tampa Bay Tampa, Florida	\$1,367	Agency commission and bank services
10. C. DuBose Ausley	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida	\$1,094,382	Legal services
11. H. L. Culbreath	H. L. Culbreath Tampa, Florida	\$131,749	Consulting services
12. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$276,418	Purchase of automobiles and related items
13. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$3,340	Catering Services
14. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$16,619	Bank Fees and related services
		\$2,124	Credit card services
		\$216,998	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
15. William T. Snyder (Retired effective 01/01/95)	Merchants Association of Florida Tampa, Florida	\$117,091	Collection and credit bureau services
16. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$895,383	Electrical products

*Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return*

Company: Tampa Electric Company

For the Year Ended December 31, 1995

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$1,028,085,384	\$0	\$1,028,085,384	\$1,028,085,384	\$0	\$1,028,085,384	\$0
2	Sales for Resale (447)	79,967,339	79,967,339	0	79,967,339	79,967,339	0	0
3	Total Sales of Electricity	1,108,052,723	79,967,339	1,028,085,384	1,108,052,723	79,967,339	1,028,085,384	0
4	Provision for Rate Refunds (449.1)	0	0	0	0	0	0	0
5	Total Net Sales of Electricity	1,108,052,723	79,967,339	1,028,085,384	1,108,052,723	79,967,339	1,028,085,384	0
6	Total Other Operating Revenues (450-456) (A)	(14,354,863)	0	(14,354,863)	(15,797,153)	0	(15,797,153)	1,442,290
7	Other (Specify)						0	0
8								
9								
10	Total Gross Operating Revenues	\$1,093,697,860	\$79,967,339	\$1,013,730,521	\$1,092,255,570	\$79,967,339	\$1,012,288,231	\$1,442,290

Notes: (A) Total Other Operating Revenues excludes (\$973,178) of Deferred Fuel Revenues and (\$469,112) of Deferred Capacity Revenues. These revenues are included on page 114 in lines 11 and 12 respectively.

**Analysis of Diversification Activity
Changes in Corporate Structure**

**Company: Tampa Electric Company
For the Year Ended December 31, 1995**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

Effective Date (a)	Description of Change (b)
	Deletions from Corporate Structure:
April 21, 1995	Clean Power Cogeneration, Inc. (dissolved)
April 21, 1995	Clean Power, Inc. (dissolved)
	Changes to Corporate Structure:
June 20, 1995	TPS Panama One, Inc. (changed name from TPS Honduras One, Inc)
December 22, 1995	TeCom Inc. (changed name from TECO Energy Management Services Corporation)
	Additions to Corporate Structure:
February 16, 1995	UTC II, Inc.
April 7, 1995	TECO Gas & Oil, Inc.
December 1, 1995	Tampa Essex, Inc.
December 1, 1995	Tampa Essex Place Associates, Ltd.
	See attached organization chart

Schedule 1 - PSC/AFA 16

Current as of 12/31/95

TECO ENERGY, INC.

TAMPA ELECTRIC COMPANY

TECO POWER SERVICES CORPORATION

TeCom Inc.

TECO FINANCE, INC.

TECO INVESTMENTS, INC.

TECO GAS & OIL, INC.

TECO DIVERSIFIED, INC.

TERMCO, INC.

TECO PROPERTIES CORPORATION

TECO COAL CORPORATION

TECO TRANSPORT & TRADE CORPORATION

TECO COALBED METHANE, INC.

CPSC, INC.

PIKE-LETCHER LAND COMPANY

CLINTWOOD ELKHORN MINING COMPANY

RICH MOUNTAIN COAL COMPANY

CITY PLAZA PARTNERS, LTD.

30th STREET R&D PARK, INC.

UTC II, INC.

PREMIER ELKHORN COAL COMPANY

GATLIFF COAL COMPANY

Tampa Essex, Inc.

Tampa Essex Place Associates, Ltd.

ELECTRO-COAL TRANSFER CORPORATION

GULF COAST TRANSIT COMPANY

MID-SOUTH TOWING COMPANY

TECO TOWING COMPANY

G C SERVICE COMPANY, INC.

HARDEE POWER I, INC.

HARDEE POWER II, INC.

TPS OPERATIONS COMPANY

TPS PANAMA ONE, INC.

LAKE COUNTY POWER RESOURCES, INC.

TPS CLEAN COAL, INC.

TPS GUATEMALA ONE, INC.

Tampa Centro Americana de Electricidad, Limitada

HARDEE POWER PARTNERS, LTD

454B

***Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies***

Company: Tampa Electric Company

For the Year Ended December 31, 1995

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
<i>Gatliff Coal Company</i>	New purchase agreement issued September 13, 1995 to purchase 40,000 tons of spot coal. Terms and prices are provided for under this agreement between Tampa Electric Company and Gatliff Coal Company.
<i>Gatliff Coal Company</i>	Amendment of the 1993 Coal Supply Agreement signed February 14, 1995. The Amendment modifies the agreement with regard to price, terms and tonnages. The Agreement effective date is January 1, 1995.
<i>Gatliff Coal Company</i>	Amendment of the 1993 Coal Supply Agreement signed August 21, 1995. The Amendment modifies the agreement with regard to price, terms and tonnages. The Agreement effective date is January 1, 1996.
<i>TECO Transport & Trade</i>	Amendment to the Coal Transportation Agreement signed March 21, 1995. The Amendment modifies the Agreement with regard to base rates and payment terms. The Amendment effective date is January 1, 1995.
<i>TeCom Inc.</i>	Pilot Program Agreement effective January 1, 1995, between Tampa Electric Company and TeCom Inc. (formerly known as TECO Energy Management Services Corporation). The Agreement establishes terms and conditions for the parties to provide mutual services in conducting a pilot project.

Schedule 2 - PSC/AFA 16

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1995

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	P	234-09	\$9,718,521
TECO Energy, Inc.	Tax Services	Not applicable	P	234-09	421,756
TECO Energy, Inc.	Employee Benefits	Not applicable	P	234-09	3,601
TECO Energy, Inc.	Legal Services	Not applicable	P	234-09	413,325
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	1,445,572
TECO Properties Corporation	Lease of parking facilities	Lease agreement 05-29-94 to 05-27-95 05-28-95 to 05-27-96	P	234-04	374,004
TECO Properties Corporation	Lease of building (2)	Lease agreement 09-10-95 to 09-10-2001	P	931-00	37,897
TECO Energy, Inc.	Data processing services	Not applicable	S	146-09	283,989
TECO Transport & Trade Corporation	"	"	S	146-10	90,993
TeCom Inc.	"	"	S	146-17	68,771
TECO Power Services Corporation	"	"	S	146-23	20,187
TPS Operations Company	"	"	S	146-28	9,604
TCAE, Ltd.	"	"	S	146-35	22,270
TECO Properties Corporation	"	"	S	146-03	1,604
TECO Energy, Inc.	Personnel Services	Not applicable	S	146-09	142,595
TECO Transport & Trade Corporation	"	"	S	146-10	26,843
TECO Power Services Corporation	"	"	S	146-23	32,830
TECO Coal Corporation	"	"	S	146-11	9,706
TPS Operations Company	"	"	S	146-28	4,393
Gatliff Coal Company	"	"	S	146-01	1,799
TCAE, Ltd.	"	"	S	146-35	2,016
TeCom Inc.	"	"	S	146-17	34,199
Electro-Coal Transfer Corporation	"	"	S	146-04	412

(1) Parent Company costs allocated to Tampa Electric. Cost related to legislative activity are recorded below the line.

(2) Rent paid to University Tech Center II, Ltd. which is fully owned by TECO Properties Corporation.

Schedule 4 - PSC/AFA 16

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1995

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Accounting Services	Not applicable	S	146-09	\$53,877
TECO Transport & Trade Corporation	"	"	S	146-10	38,400
TECO Power Services Corporation	"	"	S	146-23	16,575
TPS Operations Company	"	"	S	146-28	25,628
TECO Energy, Inc.	Corporate communications	Not applicable	S	146-09	372,340
TECO Transport & Trade Corporation	including graphics services	"	S	146-10	3,890
Gulfcoast Transit Company	"	"	S	146-06	881
TECO Power Services Corporation	"	"	S	146-23	5,105
Mid-South Towing Company	"	"	S	146-05	2,579
TeCom Inc.	"	"	S	146-17	10,102
Electro-Coal Transfer Corporation	"	"	S	146-04	1,327
TCAE, Ltd.	"	"	S	146-35	553
TECO Coal Corporation	"	"	S	146-11	459
TPS Operations Company	Purchasing department activities on behalf of affiliates/payments	Not applicable	S	146-28	25,436
TECO Energy, Inc.	Building services	Not applicable	S	146-09	191,094
TECO Power Services Corporation	(Janitorial, maintenance,	"	S	146-23	22,620
TECO Transport & Trade Corporation	furniture purchase, etc.)	"	S	146-10	34,024
TeCom Inc.	"	"	S	146-17	5,155
TCAE, Ltd.	"	"	S	146-35	12,319
TECO Energy, Inc.	Vehicles owned by Tampa	Not applicable	S	146-09	16,353
TeCom Inc.	Electric and provided to	"	S	146-17	2,547
TECO Power Services Corporation	affiliates. Vehicle cost fully	"	S	146-23	801
TCAE, Ltd.	allocated to affiliates	"	S	146-35	575
TPS Operations Company	"	"	S	146-28	3,333
TECO Investments	"	"	S	146-19	967

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1995

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc. TECO Power Services Corporation TECO Transport & Trade Corporation	Office space cost allocation for TECO Plaza	Not applicable	S	146-09	\$289,867
	"	"	S	146-23	74,775
	"	"	S	146-10	91,003
TECO Energy, Inc. Gulfcoast Transit Company Mid-South Towing Company	Environmental services	Not applicable	S	146-09	698
	"	"	S	146-06	1,737
	"	"	S	146-05	1,160
TECO Power Services Corporation TPS Operations Company TeCom Inc. TCAE, Ltd.	Engineering services	Not applicable	S	146-23	2,683
	"	"	S	146-28	60,403
	"	"	S	146-17	6,156
	"	"	S	146-35	93,267
TECO Properties Corporation	Lease of office space at TECO Plaza	04-25-94 to 04-24-95 04-25-95 to 04-25-96	S	146-03	28,980
TECO Energy, Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	S	146-09	362

Analysis of Diversification Activity

Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 1995

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulate Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
NONE							
Total							
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
NONE							
Total							

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**Analysis of Diversification Activity
Employee Transfers**

Company: Tampa Electric Company

For the Year Ended December 31, 1995

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
S.C. Sheffield	TECO Energy, Inc.	Tampa Electric Company	Manager - Financial Analysis	Director - Business Planning	Permanant
J.T. Wehle	TECO Energy, Inc.	Tampa Electric Company	Senior Auditor	Senior Contract Administrator	Permanant
T.J. Hughes	TPS Operations, Inc.	Tampa Electric Company	System Operator	IGCC Process Specialist	Permanant
S.W. Amberg II	Tampa Electric Company	TECO Energy, Inc.	Lead Systems Analyst	Lead Systems Analyst	Permanant
R.K. Ankrum	Tampa Electric Company	TECO Energy, Inc.	Supervisor - Business Planning	Financial / Operational Audit Coordinator	Permanant
D.A. Brown	Tampa Electric Company	TECO Energy, Inc.	Administrator - Health Plans	Director - Audit Services	Permanant
J.R. Endress	Tampa Electric Company	TECO Energy, Inc.	Manager - Building Service Operations	General Manager - Energy Systems	Permanant
G.R. Griffin	Tampa Electric Company	TECO Energy, Inc.	Senior Engineer	Senior Engineer	Permanant
S.C. Hummel	Tampa Electric Company	TECO Energy, Inc.	Coordinator - Information Systems Administration	Coordinator TEMS Administration	Permanant
D.M. Keene	Tampa Electric Company	TECO Energy, Inc.	Senior Budget Analyst	Administrator - Special Taxes	Permanant
M.S. Lauter	Tampa Electric Company	TECO Energy, Inc.	Co-op	Programmer	Permanant
D.M. Miller	Tampa Electric Company	TECO Energy, Inc.	Manager - Information Systems	Manager - Sales & Marketing	Permanant
R.B. Nevins	Tampa Electric Company	TECO Energy, Inc.	Principal Engineer	Principal Engineer	Permanant
C.L. Smith	Tampa Electric Company	TECO Energy, Inc.	Principal Engineer	Senior Systems Analyst	Permanant