

**BUREAU OF REVENUE REQUIREMENTS  
ELECTRIC & GAS ACCOUNTING**

*EI806-96-AR*

**THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)**

ITEM 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

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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.

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
97 MAY -1 PM 2:58  
AUDITING &  
FINANCIAL ANALYSIS DIV

Exact Legal Name of Respondent (Company)

**Tampa Electric Company**

Year of Report

Dec. 31, 19 96

<b>THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)</b>	
ITEM 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____
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**OFFICIAL COPY**  
AUDITING AND FINANCIAL ANALYSIS  
DIVISION, FPSC



# 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.

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Exact Legal Name of Respondent (Company) <b>Tampa Electric Company</b>	Year of Report Dec. 31, 19 <b>96</b>
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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, 1997

**Date**

W. L. Griffin

**Signature**

W. L. Griffin

**Name**

Vice President - Controller

**Title**

## 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, 1996 and 1995, 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, 1996, included on pages 110 through 123.11 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, 1996 and 1995, the results of its operations and its cash flows for the year ended December 31, 1996, and net income for the year ended December 31, 1995, 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.



Tampa, Florida  
January 15, 1997



## 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, 1996 to December 31, 1996, 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, 1997

Date

  
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 1A-21  
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 1A-21  
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 2A-1 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.



## 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 Tampa Electric Company		02 Year of Report Dec. 31, 1996
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 Franklin St. N. Tampa FL, 33602		
05 Name of Contact Person Phil L. Barringer		06 Title of Contact Person Assistant Controller
07 Address of Contact Person (Street, City, State, Zip Code) 702 Franklin St. N. 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) 04/30/97
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  /s/ W. L. Griffin	04 Date Signed (Mo, Da, Yr) 04/30/97
02 Title Vice President - Controller		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		



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.) 04/30/97	Year of Report Dec. 31, 1996
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)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-96	
Corporations Controlled by Respondent .....	103	Ed. 12-96	
Officers .....	104	Ed. 12-96	
Directors .....	105	Ed. 12-95	
Security Holders and Voting Powers .....	106 - 107	Ed. 12-96	
Important Changes During the Year .....	108 - 109	Ed. 12-96	
Comparative Balance Sheet .....	110 - 113	Ed. 12-94	
Statement of Income for the Year .....	114 - 117	Ed. 12-96	
Statement of Retained Earnings for the Year .....	118 - 119	Ed. 12-96	
Statement of Cash Flows .....	120 - 121	Ed. 12-96	
Notes to Financial Statements .....	122 - 123	Ed. 12-96	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
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. 12-96	
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	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
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. 12-96	

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) 04/30/97	Year of Report Dec. 31, 1996
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> <b>(Liabilities and Other Credits) (Continued)</b>			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261	Ed. 12-96	
Taxes Accrued, Prepaid and Charged During Year .....	262 - 263	Ed. 12-96	
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. 12-96	
Accumulated Deferred Income Taxes -- Other Property .....	274 - 275	Ed. 12-96	
Accumulated Deferred Income Taxes -- Other .....	276 - 277	Ed. 12-96	
Other Regulatory Liabilities .....	278	Ed. 12-94	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	300 - 301	Ed. 12-96	
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	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350 - 351	Ed. 12-96	
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
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics .....	422 - 423	Ed. 12-87	
Transmission Lines Added During Year .....	424 - 425	Ed. 12-86	
Substations .....	426 - 427	Ed. 12-96	
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
<b>Stockholders' Reports</b> 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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
GENERAL INFORMATION			
<p>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.</p> <p>W. L. Griffin, Vice President - Controller          702 N. Franklin Street          Tampa, Florida 33602</p>			
<p>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.</p> <p>State of Florida, December 1, 1899 - Reincorporated April 18, 1949</p>			
<p>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.</p> <p>N/A</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>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.</p>			
<p>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?</p> <p>Yes...Enter the date when such independent accountant was initially engaged: .</p> <p><input checked="" type="checkbox"/> No</p>			

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) 04/30/97	Year of Report Dec. 31, 1996
<b>CONTROL OVER RESPONDENT</b>			
<p>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.</p>			
<p>TECO Energy, Inc. - owns 100% of the common stock of Tampa Electric Company</p>			



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) 04/30/97	Year of Report Dec. 31, 1996
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**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.

**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		
3		sales of real property		
4				
5	Power Engineering &	Engineer and construct	100%	
6	Construction, Inc.	transmission and distribution		
7		facilities outside of		
8		Tampa Electric Company's		
9	*	service territory		
10				
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27				



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.

Power Engineering & Construction, 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 Limited

(a Florida limited partnership)

Hardee Power II, Inc., Limited Partner

of Hardee Power Partners Limited

(a Florida limited partnership)

TPS Operations Company

TPS Clean Coal, Inc.

Lake County Power Resources, Inc.

TPS Panama One, Inc.

TPS Guatemala One, Inc.

TECO EnergySource, Inc.

TPS International Power, Inc.

Tasajero I, LDC

TPS San Jose International, Inc.

TPS San Jose, LDC

TECO Investments, Inc.

TECO Finance, Inc.

TeCom Inc.

TECO Oil & Gas, Inc.

Bosek, Gibson and Associates, Inc.

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) 04/30/97	Year of Report Dec. 31, 1996
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# OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person

who performs similar policymaking functions.

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Operating Officer	K.S. Surgenor	\$490,000
2	Vice President - Energy Supply	C.R. Black (1)	165,500
3	Director of Peoples Gas Companies Transition Team	W.N. Cantrell (1)	189,167
4	Vice President - Human Resources	R.A. Dunn (2)	142,873
5	Vice President - Regulatory and Business Strategy	G.L. Gillette (3)	168,250
6	Chairman of the Board and Chief Executive Officer	T.L. Guzzle (2)	371,329
7	General Counsel and Secretary	R.H. Kessel (2)	175,319
8	Vice President - Controller and Assistant Secretary	W.L. Griffin (2)	119,787
9	Vice President - Treasurer and Chief Financial Officer	A.D. Oak (2)	170,570
10	Vice President - Energy Services and Planning	J.B. Ramil	189,750
11	Vice President - Energy Delivery	H.I. Wilson	188,500
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	(1) C.R. Black was previously Vice President -		
22	Project Managment. He became Vice President -		
23	Energy Supply on 12/01/96 when W.N. Cantrell,		
24	who was previously Vice President - Energy		
25	Supply, transferred to TECO Energy as Director		
26	of Peoples Gas Companies Transition Team.		
27			
28	(2) These individuals are also TECO Energy officers;		
29	salaries shown are allocations to Tampa Electric		
30	Company.		
31			
32	(3) Effective April, 1997 G.L. Gillette		
33	also became Vice President -		
34	Regulatory Affairs - TECO		
35	Energy.		
36			
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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.
2		P. O. Box 111
3		Tampa, FL 33601
4		
5	Ausley, Dubose	Ausley & McMullen
6		227 Calhoun St.
7		Tallahassee, FL 32302
8		
9	Baldwin, Sara L.	812 Grove Park Ave.
10		Tampa, FL 33609
11		
12	Culbreath, H. L.	TECO Energy, Inc.
13		P. O. Box 111
14		Tampa, FL 33601
15		
16	Ferman, James L., Jr.	Ferman Motor Car Co., Inc.
17		1307 W. Kennedy Blvd.
18		Tampa, FL 33606
19		
20	Flom, Edward L.	4936 St. Croix Drive
21		Tampa, FL 33629
22		
23	Guild, Henry R., Jr.	Northeast Investment Management, Inc.
24		50 Congress St.
25		Boston, MA 02109
26		
27	Guzzle, Timothy L.	TECO Energy, Inc.
28		P. O. Box 111
29		Tampa, FL 33601
30		
31	Hendrix, Dennis R.	PanEnergy Corp.
32		P. O. Box 1642
33		Houston, TX 77251-1642
34		
35	Ryan, Robert L.	Medtronic, Inc.
36		7000 Central Ave. NE
37		Minneapolis, MN 55432-3576
38		
39	Sovey, William P.	Newell Co.
40		1 Millington Rd.
41		Beliot, WI 53511
42		
43	Touhcton, J. Thomas	The Witt-Touhcton Co.
44		1 Tampa City Center, Suite 3405
45		Tampa, FL 33602
46		
47		
48		

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.) 04/30/97	Year of Report Dec. 31, 1996
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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.
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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.	200 Deforest Ave.
6		East Hanover, NJ 07936-1944
7		
8		
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Name of Respondent Tampa Electric Company	This Report Is: <input type="checkbox"/> (1) An Original <input checked="" type="checkbox"/> (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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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.

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

whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

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 1996.

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 17, 1996  
702 N. Franklin St.  
Tampa, Florida  
33602

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1996			
		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	94	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				
10					
11					
12					
13					
14					
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18					

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) 04/30/97	Year of Report Dec. 31, 1996
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20					
21					
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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) 04/30/97	Year of Report Dec. 31, 1996
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# 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 included on 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) 04/30/97	Year of Report Dec. 31, 1996
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. None
2. On Sept. 9, 1996, Tampa Electric Company formed a subsidiary, Power Engineering & Construction, Inc. for the purpose of engineering and constructing transmission and distribution facilities outside of the service territory. See pages 102, 224 and 225 for further information.
3. None
4. None
5. None
6. See notes to Financial Statements on page 123, also see pages 250-257.
7. None
8. None
9. None
10. During 1996, Tampa Electric Company paid \$386,223 to Macfarlane, Ausley, Ferguson & McMullen of which DuBose Ausley, a Director, served as Chairman until 5/1/96. A successor to that firm, Ausley & McMullen, of which DuBose Ausley, a Director, currently serves as Chairman, was paid \$647,333. Tampa Electric Company paid \$127,697 to H. L. Culbreath, a Director, for consulting services. Tampa Electric Company paid \$469,804 to Ferman Motor Car Company, Inc., of which James L. Ferman, Jr., a Director, is President and Director. These purchases from Ferman Motor Car Company were made under competitive bid conditions. Tampa Electric Company paid \$1,699,574 to Nationsbank Corporation, of which Timothy L. Guzzle, Chairman of the Board and Chief Executive Officer, is a Director. Tampa Electric Company paid \$6,488 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.



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) 04/30/97		Year of Report Dec. 31, 1996	
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	\$2,987,037,299	\$3,569,701,269			
3	Construction Work in Progress (107)	200-201	418,400,299	7,074,232			
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$3,405,437,598	\$3,576,775,501			
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,203,283,519	1,298,496,239			
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,202,154,079	\$2,278,279,262			
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)	-	0	0			
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$2,202,154,079	\$2,278,279,262			
11	Utility Plant Adjustments (116)	122					
12	Gas Stored Underground-Noncurrent (117)	-					
13	OTHER PROPERTY AND INVESTMENTS						
14	Nonutility Property (121)	221	1,139,187	6,297,791			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	279,813	292,112			
16	Investments in Associated Companies (123)	-					
17	Investment in Subsidiary Companies (123.1)	224-225	10,000	20,000			
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-					
19	Noncurrent Portion of Allowances	228-229					
20	Other Investments (124)		0	0			
21	Special Funds (125-128)	-					
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$869,374	\$6,025,679			
23	CURRENT AND ACCRUED ASSETS						
24	Cash (131)	-	3,764,038	30,782			
25	Special Deposits (132-134)	-	140,674	123,204			
26	Working Fund (135)	-	68,444	76,871			
27	Temporary Cash Investments (136)	-	5	5			
28	Notes Receivable (141)						
29	Customer Accounts Receivable (142)	-	72,328,291	70,936,593			
30	Other Accounts Receivable (143)	-	18,327,491	32,231,263			
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,143,100	1,049,611			
32	Notes Receivable from Associated Companies (145)	-					
33	Accounts Receivable from Assoc. Companies (146)	-	2,587,150	2,337,484			
34	Fuel Stock (151)	227	69,742,661	56,616,281			
35	Fuel Stock Expenses Undistributed (152)	227	3,427	0			
36	Residuals (Elec) and Extracted Products (153)	227	1	0			
37	Plant Materials and Operating Supplies (154)	227	38,666,057	41,220,279			
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	230,793	351,880			
42	(Less) Noncurrent Portion of Allowances	228-229					
43	Stores Expense Undistributed (163)	-	(8,717)	0			
44	Gas Stored Underground-Current (164.1)	-					
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	3,546,685	3,479,608			
46	Prepayments (165)	-					
47	Advances for Gas (166-167)	-					
48	Interest and Dividends Receivable (171)	-	649,932	41,210			
49	Rents Receivable (172)	-					
50	Accrued Utility Revenues (173)	-	27,382,374	24,161,218			
51	Miscellaneous Current and Accrued Assets (174)						
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$236,286,206	\$230,557,067			



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) 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	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)	-	\$7,319,586	\$7,491,142	
55	Extraordinary Property Losses (182.1)	230			
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230			
57	Other Regulatory Assets (182.3)	232	94,961,089	93,644,450	
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	532,603	2,210,401	
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-			
60	Clearing Accounts (184)	-	349,316	246,549	
61	Temporary Facilities (185)	-			
62	Miscellaneous Deferred Debits (186)	233	1,963,999	1,645,466	
63	Def. Losses from Disposition of Utility Plt. (187)	-			
64	Research, Devel. and Demonstration Expend. (188)	352-353	226,669	216,639	
65	Unamortized Loss on Reacquired Debt (189)	-			
66	Accumulated Deferred Income Taxes (190)	234	94,552,518	102,914,400	
67	Unrecovered Purchased Gas Costs (191)	-			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$199,905,780	\$208,369,047	
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$2,639,215,439	\$2,723,231,055	



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) 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (LIABILITIES 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	19,960,000	
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	733,578,909	816,578,909	
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	778,629	
11	Retained Earnings (215, 215.1, 216)	118-119	188,191,231	191,662,273	
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)	-	\$1,095,103,535	\$1,147,138,586	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	613,112,012	665,890,000	
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)	-	1,778	0	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	3,986,762	3,742,191	
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$609,127,028	\$662,147,809	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	-	0	0	
25	Accumulated Provision for Property Insurance (228.1)	-	8,000,000	12,000,000	
26	Accumulated Provision for Injuries and Damages (228.2)	-	7,994,751	5,407,361	
27	Accumulated Provision for Pensions and Benefits (228.3)	-	34,971,689	42,584,484	
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)		\$50,966,440	\$59,991,845	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	144,500,000	98,600,000	
33	Accounts Payable (232)	-	72,540,469	60,732,478	
34	Notes Payable to Associated Companies (233)	-			
35	Account Payable to Associated Companies (234)	-	23,898,971	17,666,517	
36	Customer Deposits (235)	-	51,273,843	52,866,432	
37	Taxes Accrued (236)	262-263	16,487,534	7,399,251	
38	Interest Accrued (237)	-	8,920,577	12,070,365	
39	Dividends Declared (238)	-			
40	Matured Long-Term Debt (239)	-			
41	Matured Interests (240)	-			
42	Tax Collections Payable (241)	-	3,052,504	2,708,664	
43	Miscellaneous Current and Accrued Liabilities (242)		8,095,640	27,810,514	
44	Obligations Under Capital Leases-Current (243)				
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		\$328,769,538	\$279,854,221	



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) 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	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	58,499,123	53,836,711	
49	Deferred Gains from Disposition of Utility Plant (256)		114	150,285	
50	Other Deferred Credits (253)	269	77,981,981	18,229,069	
51	Other Regulatory Liabilities (254)	278	86,990,912	142,364,800	
52	Unamortized Gain on Reacquired Debt (257)	269	22,646	20,618	
53	Accumulated Deferred Income Taxes (281-283)	272-277	331,754,122	359,497,111	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$555,248,898	\$574,098,594	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$2,639,215,439	\$2,723,231,055	



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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 pages 122-123 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	\$1,123,714,406	\$1,093,697,860
3	Operating Expenses			
4	Operation Expenses (401)	320-323	602,221,683	590,129,622
5	Maintenance Expenses (402)	320-323	65,519,541	69,634,909
6	Depreciation Expense (403)	336-337	119,572,755	112,490,763
7	Amort. & Depl. of Utility Plant (404-405)	336-337	820,821	1,153,778
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	(241,619)	(391,199)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		18,982,805	5,978,725
12	(Less) Regulatory Credits (407.4)		14,074,229	2,726,149
13	Taxes Other Than Income Taxes (408.1)	262-263	86,966,265	87,928,410
14	Income Taxes - Federal (409.1)	262-263	58,301,357	72,301,895
15	- Other (409.1)	262-263	10,121,257	12,547,739
16	Provision for Deferred Income Taxes (410.1)	234,272-277	63,414,385	35,724,934
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	55,813,959	49,536,588
18	Investment Tax Credit Adj. - Net (411.4)	266	(4,661,248)	(4,764,758)
19	(Less) Gains from Disp. of Utility Plant (411.6)		44,070	41,093
20	Losses from Disp. of Utility Plant (411.7)			
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)		\$951,085,744	\$930,430,988
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$172,628,662	\$163,266,872



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) 04/30/97		Year of Report Dec. 31, 1996	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.</p> <p>8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year</p>				<p>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.</p> <p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>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 pages 122-123 or in a footnote.</p>			
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
\$1,123,714,406	\$1,093,697,860						2
							3
602,221,683	590,129,622						4
65,519,541	69,634,909						5
119,572,755	112,490,763						6
820,821	1,153,778						7
(241,619)	(391,199)						8
							9
							10
18,982,805	5,978,725						11
14,074,229	2,726,149						12
86,966,265	87,928,410						13
58,301,357	72,301,895						14
10,121,257	12,547,739						15
63,414,385	35,724,934						16
55,813,959	49,536,588						17
(4,661,248)	(4,764,758)						18
44,070	41,093						19
							20
							21
							22
\$951,085,744	\$930,430,988	0	0	0	0	0	23
\$172,628,662	\$163,266,872	0	0	0	0	0	24



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) 04/30/97		Year of Report Dec. 31, 1996	
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							
2							
3							
4							
5							
6							
7							
8							
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10							
11							
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23							
24							



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.) 04/30/97		Year of Report Dec. 31, 1996	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL				
			Current Year (c)	Previous Year (d)			
25	Net Utility Operating Income (Carried forward from page 114)	--	\$172,628,662	\$163,266,872			
26	Other Income and Deductions						
27	Other Income						
28	Nonutility Operating Income						
29	Revenues From Merchandising, Jobbing and Contract Work (415)		300,526	298,418			
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		181,981	64,346			
31	Revenues From Nonutility Operations (417)						
32	(Less) Expenses of Nonutility Operations (417.1)						
33	Nonoperating Rental Income (418)		(597,674)	(546,425)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119					
35	Interest and Dividend Income (419)		282,444	163,441			
36	Allowance for Other Funds Used During Construction (419.1)		16,497,721	13,715,077			
37	Miscellaneous Nonoperating Income (421)		311,330	291,026			
38	Gain on Disposition of Property (421.1)		2,190	2,323			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$16,614,556	\$13,859,514			
40	Other Income Deductions						
41	Loss on Disposition of Property (421.2)						
42	Miscellaneous Amortization (425)	340		0			
43	Miscellaneous Income Deductions (426.1-426.5)	340	384,887	690,409			
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$384,887	\$690,409			
45	Taxes Applicable to Other Income and Deductions						
46	Taxes Other Than Income Taxes (408.2)	262-263	140,000	130,000			
47	Income Taxes - Federal (409.2)	262-263	(159,847)	(163,529)			
48	Income Taxes - Other (409.2)	262-263	(22,158)	(23,411)			
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	54,065	0			
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	60,976	61,475			
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)		(\$50,080)	(\$119,579)			
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$16,279,749	\$13,288,684			
55	Interest Charges						
56	Interest on Long-Term Debt (427)		37,474,575	36,445,566			
57	Amort. of Debt Disc. and Expense (428)		1,772,749	1,773,784			
58	Amortization of Loss on Recquired Debt (428.1)						
59	(Less) Amort. of Premium on Debt - Credit (429)		1,778	7,108			
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		2,028	2,028			
61	Interest on Debt to Assoc. Companies (430)	340					
62	Other Interest Expense (431)	340	14,420,679	10,262,778			
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		6,371,312	5,608,724			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$47,292,885	\$42,864,268			
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$141,615,526	\$133,691,288			
66	Extraordinary Items						
67	Extraordinary Income (434)						
68	(Less) Extraordinary Deductions (435)						
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0			
70	Income Taxes-Federal and Other (409.3)	262-263					
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0			
72	Net Income (Enter Total of lines 65 and 71)		\$141,615,526	\$133,691,288			



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**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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance - Beginning of Year		\$188,191,231
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: Costs associated with retirement		
11	Debit: of Series E and F Preferred Stock		
12	Debit: Capital Issuance Expense		(562,218)
13	Debit: Call Premium		(499,920)
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$1,062,138)
16	Balance Transferred from Income (Account 433 less Account 418.1)		141,615,526
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		(543,305)
28	Series F - \$7.44 per share		(673,800)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(2,097,377)
30	Dividends Declared - Common Stock (Account 438)		
31			(134,984,969)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$134,984,969)
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)		\$191,662,273



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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)	\$191,662,273		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)			
49	Balance - Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance - End of Year (Total of Lines 49 Thru 52)			



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STATEMENT OF CASH FLOWS		
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)	\$141,615,526
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	119,572,755
5	Amortization of (Specify)	579,202
6		
7		
8	Deferred Income Taxes (Net)	7,593,515
9	Investment Tax Credit Adjustment (Net)	(4,662,412)
10	Net (Increase) Decrease in Receivables	(8,508,549)
11	Net (Increase) Decrease in Inventory	10,572,158
12	Net (Increase) Decrease in Allowances Inventory	(121,087)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(19,445,516)
14	Net (Increase) Decrease in Other Regulatory Assets	1,316,639
15	Net Increase (Decrease) in Other Regulatory Liabilities	(4,626,132)
16	(Less) Allowance for Other Funds Used During Construction	22,869,033
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Net Inc (Decrease) in Accrued Taxes	(9,088,283)
19	Deferred Revenue	34,200,000
20	Revenue Refund	(5,962,777)
21	Other	19,285,428
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$259,451,434
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(203,345,018)
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	22,869,033
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$180,475,985)
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)	



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**STATEMENT OF CASH FLOWS (Continued)**

**4. Investing Activities**

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123.

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 pages 122-123.

**5. Codes used:**

(a) Net proceeds or payments.

(b) Bonds, debentures and other long term debt.

(c) Include commercial paper.

(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

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 )	(\$180,475,985)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	78,057,988
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital from Parent	83,000,000
65		
66	Net Increase in Short - Term Debt (c)	(45,900,000)
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$115,157,988
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(25,280,000)
74	Preferred Stock	(34,996,000)
75	Common Stock	
76	Other: call premium, preferred stock redemption	(499,920)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(2,097,377)
81	Dividends on Common Stock	(134,984,969)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$82,700,278)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(\$3,724,829)
87		
88	Cash and Cash Equivalents at Beginning of Year	3,832,482
89		
90	Cash and Cash Equivalents at End of Year	* 107,653



< Page 121 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) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/97	Year of Report Dec. 31, 1996
<b>NOTES TO FINANCIAL STATEMENTS</b>			
<p>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.</p> <p>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.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and</p>		<p>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.</p> <p>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.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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 included herein.</p>	
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION</p>			



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) 04/30/97	Year of Report Dec. 31, 1996
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NOTES TO FINANCIAL STATEMENTS (Continued)

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

Basis of Accounting

Tampa Electric Company (Tampa Electric or 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 period longer than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71. Also as provided in FAS 71, the company has deferred revenues in accordance with various regulatory agreements approved by the FPSC in 1995 and 1996. In the future, these revenues will be recognized as allowed under the terms of the agreements.

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, conservation and environmental 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 taken into account in the process of setting adjustment factors for subsequent recovery periods. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

In August 1996, the FPSC approved the company's petition for recovery of certain environmental compliance costs through the environmental cost recovery clause. These are new costs incurred by the company to comply with environmental regulations are enacted subsequent to its most recent full regulatory price setting proceeding but not included in current rates. The company plans to seek continuing recovery of these types of costs through this clause until the next full regulatory price setting proceeding.

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 were no longer recovered through the cost recovery clause.



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NOTES TO FINANCIAL STATEMENTS (Continued)

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, the company's 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 ten-year period beginning April 1, 1995. In 1996 and 1995, \$2.7 million and \$2 million, respectively, of buy-out costs were amortized to expense.

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 May 1996, the FPSC issued an order approving an agreement among the company, the Office of Public Counsel (OPC) and the Florida Industrial Power Users Group (FIPUG) regarding 1996 earnings. This agreement provides for a \$25 million revenue refund to customers to be made over the 12-month period beginning Oct. 1, 1996. This refund consists of \$15 million of revenues deferred from 1996 and \$10 million of revenues deferred from 1995, plus accrued interest.

In October 1996, the FPSC approved an agreement among the company, OPC and FIPUG that resolved all pending regulatory issues associated with the Polk Power Station. The agreement allows the full recovery of all of the expected capital costs and operations and maintenance expenses associated with the Polk Power Station, and calls for an extension of the base rate freeze established in the May agreement through 1999. Under the October agreement, the \$25-million refund established in the May agreement remains intact and customers will receive a \$25-million temporary base rate reduction to be reflected as a credit on customer bills over a 15-month period beginning Oct. 1, 1997.

#### 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 1996 and 1995, and 4.2% for 1994.

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



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NOTES TO FINANCIAL STATEMENTS (Continued)

**Asset Impairment**

FAS 121, Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets Disposed Of (FAS 121), effective for years beginning after Dec. 15, 1995, requires that long-lived assets and certain intangibles to be held and used by the company be reviewed for impairment. The company periodically assesses whether there has been a permanent impairment of these assets. No write-down of assets due to impairment was required in 1996.

**Deferred Income Taxes**

The company utilizes the liability method in the measurement of deferred income taxes. 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. The company is a regulated enterprise, and its books and records reflect approved regulatory treatment, including 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.

**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.

**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 1996 and 1995, and 7.28% for 1994. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

**Short-Term Investments**

There were no short-term investments or available-for-sale securities at Dec. 31, 1996 or 1995.

**Reclassifications and Restatements**

Certain 1995 and 1994 amounts were reclassified or restated to conform with current year presentation.

**B. Common Stock**

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



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NOTES TO FINANCIAL STATEMENTS (Continued)

	Common Stock		Issue
	Shares	Amount	Expense
	-----	-----	-----
(thousands)			
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)
Contributed capital from parent		83.0	--
Costs associated with Preferred Stock retirements (2)		--	.5
	--	-----	-----
Balance Dec. 31, 1996	10	\$936.3	\$(.9)
	==	=====	=====

- (1) In 1994, a FERC audit recommended that \$.3 million of net costs be reclassified from common stock issuance expense and additional paid in capital, to retained earnings. The issuance expense related to a retired series of preferred stock.
- (2) In April 1996, the company retired \$35 million aggregate par value of 8.00% Series E and 7.44% series F preferred stock. In connection with this retirement, \$.5 million of associated issuance costs were recognized.

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, 1996, 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



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NOTES TO FINANCIAL STATEMENTS (Continued)

the restructuring charge, was \$1.8 million for 1996, \$0.2 million for 1995 and \$0.9 million for 1994. The company's portion of pension expense related to the restructuring charge in 1994 was \$12.7 million. About 67 percent of plan assets were invested in common stocks and 33 percent in fixed income investments at Dec. 31, 1996.

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

Components of Net Pension Expense (millions)

	1996	1995	1994
	-----	-----	-----
Service cost (benefits earned during the period)	\$ 9.4	\$ 7.2	\$ 8.8
	-----	-----	-----
Interest cost on projected benefit obligations	18.8	17.3	15.8
	-----	-----	-----
Less: Return on plan assets			
Actual	43.4	66.4	(3.7)
Less net amortization of unrecognized transition asset and deferred return	18.6	43.3	(25.8)
	-----	-----	-----
Net return on assets	24.8	23.1	22.1
	-----	-----	-----
Net pension expense	3.4	1.4	2.5
Effect of restructuring charge	(.9)	--	13.3
	-----	-----	-----
Net pension expense recognized in the Consolidated Statements of Income	\$ 2.5	\$ 1.4	\$ 15.8
	=====	=====	=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

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

	Dec. 31, 1996 -----	Dec. 31, 1995 -----
Fair market value of plan assets	\$ 320.5	\$ 286.7
Projected benefit obligation	(262.2) -----	(260.2) -----
Excess of plan assets over projected benefit obligation	58.3	26.5
Less unrecognized net gain from past experience different from that assumed	65.9	33.4
Less unrecognized prior service cost	(11.7)	(7.1)
Less unrecognized net transition asset (being amortized over 19.5 years)	8.5 -----	9.5 -----
Accrued pension prepayment/(liability)	\$ (4.4) =====	\$ (9.3) =====
Accumulated benefit obligation (including vested benefits of \$196.7 for 1996 and \$193.2 for 1995)	\$ 220.0 =====	\$ 215.2 =====

Assumptions Used in Determining Actuarial Valuations

	1996 -----	1995 -----
Discount rate to determine projected benefit obligation	7.75%	7.3%
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.



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NOTES TO FINANCIAL STATEMENTS (Continued)

Components of Postretirement Benefit Cost (millions)

	1996	1995	1994
	-----	-----	-----
Service cost (benefits earned during the period)	\$ 1.3	\$ 1.2	\$ 1.5
Interest cost on projected benefit obligations	4.3	4.8	4.1
Amortization of transition obligation (straight line over 20 years)	1.9	2.0	2.1
Amortization of actuarial (gain)/loss	.3	.2	.2
	-----	-----	-----
Net periodic postretirement benefit expense	7.8	8.2	7.9
Effect of restructuring charge	--	--	2.6
	-----	-----	-----
Net periodic postretirement benefit expense recognized in the Statements of Income	\$ 7.8	\$ 8.2	\$10.5
	=====	=====	=====

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

	Dec.31, 1996	Dec.31, 1995
	-----	-----
Accumulated postretirement benefit obligation		
Active employees eligible to retire	\$ (2.4)	\$ (2.2)
Active employees not eligible to retire	(18.6)	(22.6)
Retirees and surviving spouses	(37.8)	(41.8)
	-----	-----
	(58.8)	(66.6)
Less unrecognized net gain/(loss) from past experience	(9.2)	(16.7)
Less unrecognized transition obligation	(29.6)	(33.9)
	-----	-----
Liability for accrued postretirement benefit	\$ (20.0)	\$ (16.0)
	=====	=====



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NOTES TO FINANCIAL STATEMENTS (Continued)

Assumptions used in Determining Actuarial Valuations

Discount rate to determine projected benefit obligation 7.75% 7.35%

The assumed health care cost trend rate for medical costs prior to age 65 was 10.25% in 1996 and decreases to 5.75% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 7.25% in 1996 and decreases to 5.75% in 2002 and thereafter.

A 1 percent change in the medical trend rates would produce a 7 percent (\$0.4 million) change in the aggregate service and interest cost for 1996 and an 8 percent (\$4.7 million) change in the accumulated post-retirement benefit obligation as of Dec. 31, 1996.

F. Restructing 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 included 225 early retirements, the elimination of other positions and other cost control initiatives. Approximately \$1.7 million of this charge was paid in 1994 and \$3.8 million in 1995. No amount remained payable at the end of 1996. 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 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 and Note E above.

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:

	Federal	State	Total
(millions)	-----	-----	-----
1996			
Currently payable	\$ 58.1	\$ 10.1	\$ 68.2
Deferred	6.7	.9	7.6
Amortization of investment tax credits	(4.7)	--	(4.7)
	-----	-----	-----
Total income tax expense	\$ 60.1	\$ 11.0	\$ 71.1
Included in other income, net	=====	=====	(.2)
			-----
Included in operating expenses			\$71.3
			=====



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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$2,926,307,371	\$2,926,307,371	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	604,332,078	604,332,078	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$3,530,639,449	\$3,530,639,449	
9	Leased to Others			
10	Held for Future Use	33,128,310	33,128,310	
11	Construction Work in Progress	7,074,232	7,074,232	
12	Acquisition Adjustments	5,933,510	5,933,510	
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$3,576,775,501	\$3,576,775,501	
14	Accum. Prov. for Depr., Amort., & Depl.	1,298,496,239	1,298,496,239	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,278,279,262	\$2,278,279,262	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,296,107,645	1,296,107,645	
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	2,388,594	2,388,594	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,298,496,239	\$1,298,496,239	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Aquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$1,298,496,239	\$1,298,496,239	

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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)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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					19
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					32
					33



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

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed ac-

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	<b>1. INTANGIBLE PLANT</b>		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	4,840,028	346,856
5	<b>TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)</b>	<b>\$4,840,028</b>	<b>\$346,856</b>
6	<b>2. PRODUCTION PLANT</b>		
7	<b>A. Steam Production Plant</b>		
8	(310) Land and Land Rights	7,249,234	0
9	(311) Structures and Improvements	226,186,482	4,210,334
10	(312) Boiler Plant Equipment	835,689,794	21,979,680
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	252,315,689	952,735
13	(315) Accessory Electric Equipment	155,407,216	(4,276,415)
14	(316) Misc. Power Plant Equipment	29,320,687	835,968
15	<b>TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)</b>	<b>\$1,506,169,102</b>	<b>\$23,702,302</b>
16	<b>B. Nuclear Production Plant</b>		
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	<b>TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)</b>		
24	<b>C. Hydraulic Production Plant</b>		
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	<b>TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)</b>		
33	<b>D. Other Production Plant</b>		
34	(340) Land and Land Rights	1,013,589	0
35	(341) Structures and Improvements	1,867,513	20,898
36	(342) Fuel Holders, Products, and Accessories	1,153,479	489,971,352
37	(343) Prime Movers		
38	(344) Generators	77,809,106	217,515
39	(345) Accessory Electric Equipment	2,865,443	0



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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 column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
				(302)	3
1,350,414	0		3,836,470	(303)	4
\$1,350,414	0		\$3,836,470		5
					6
					7
0	0		7,249,234	(310)	8
564,040	1,359,362		231,192,138	(311)	9
4,707,408	1,381,323		854,343,389	(312)	10
				(313)	11
69,001	20,392		253,219,815	(314)	12
66,060	(2,765,900)		148,298,841	(315)	13
546	15,894		30,172,003	(316)	14
\$5,407,055	\$11,071		\$1,524,475,420		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	18,919,381		19,932,970	(340)	34
243	0		1,888,168	(341)	35
(5,122)	0		491,129,953	(342)	36
				(343)	37
52,744	(2,302)		77,971,575	(344)	38
20,623	0		2,844,820	(345)	39



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ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$41,237	\$3,274	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$84,750,367	\$490,213,039	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,590,919,469	\$513,915,341	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	12,223,875	1,009,593	
45	(352) Structures and Improvements	1,465,852	385,612	
46	(353) Station Equipment	102,323,238	14,196,699	
47	(354) Towers and Fixtures	4,342,274	0	
48	(355) Poles and Fixtures	58,347,501	5,256,057	
49	(356) Overhead Conductors and Devices	61,479,185	5,573,326	
50	(357) Underground Conduit	6,780,311	2,836,742	
51	(358) Underground Conductors and Devices	927,225	28,656	
52	(359) Roads and Trails	2,485,517	131,221	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$250,374,978	\$29,417,906	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	4,787,573	0	
56	(361) Structures and Improvements	711,868	6,136	
57	(362) Station Equipment	93,347,215	1,439,916	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	107,883,057	7,299,884	
60	(365) Overhead Conductors and Devices	134,538,382	3,417,431	
61	(366) Underground Conduit	64,731,562	3,870,836	
62	(367) Underground Conductors and Devices	78,216,297	6,276,622	
63	(368) Line Transformers	198,415,079	15,832,863	
64	(369) Services	80,760,785	5,963,638	
65	(370) Meters	37,711,358	1,938,302	
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	61,498,176	6,239,454	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$862,601,352	\$52,285,082	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	3,999,435	0	
72	(390) Structures and Improvements	55,127,408	3,507,742	
73	(391) Office Furniture and Equipment	26,035,392	6,134,117	
74	(392) Transportation Equipment	33,008,448	1,799,978	
75	(393) Stores Equipment	706,510	0	
76	(394) Tools, Shop and Garage Equipment	4,185,959	590,729	
77	(395) Laboratory Equipment	2,157,797	68,615	
78	(396) Power Operated Equipment	921,733	0	
79	(397) Communication Equipment	88,903,640	4,220,983	
80	(398) Miscellaneous Equipment	262,774	17,288	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$215,309,096	\$16,429,452	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$215,309,096	\$16,429,452	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$2,924,044,923	\$612,394,637	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$2,924,044,923	\$612,394,637	



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) 04/30/97		Year of Report Dec. 31, 1996	
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	\$2,302		\$46,813	(346)	40		
\$68,488	\$18,919,381	0	\$593,814,299		41		
\$5,475,543	\$18,930,452	0	\$2,118,289,719		42		
					43		
11	0		13,233,457	(350)	44		
2,972	0		1,848,492	(352)	45		
624,369	0		115,895,568	(353)	46		
0	0		4,342,274	(354)	47		
453,213	0		63,150,345	(355)	48		
542,032	0		66,510,479	(356)	49		
0	0		9,617,053	(357)	50		
0	0		955,881	(358)	51		
3,813	0		2,612,925	(359)	52		
\$1,626,410	0		\$278,166,474		53		
					54		
0	0		4,787,573	(360)	55		
0	0		718,004	(361)	56		
627,643	0		94,159,488	(362)	57		
0	0		0	(363)	58		
673,232	(26,268)		114,483,441	(364)	59		
745,338	(6,900)		137,203,575	(365)	60		
13,558	0		68,588,840	(366)	61		
566,438	6,900		83,933,381	(367)	62		
2,045,130	0		212,202,812	(368)	63		
176,310	4,317		86,552,430	(369)	64		
853,539	0		38,796,121	(370)	65		
0	0		0	(371)	66		
				(372)	67		
901,091	0		66,836,539	(373)	68		
\$6,602,279	(\$21,951)		\$908,262,204		69		
					70		
0	0		3,999,435	(389)	71		
240,986	0		58,484,164	(390)	72		
6,603,755	1,365,880		26,931,634	(391)	73		
2,101,564	0		32,706,862	(392)	74		
48,612	0		657,898	(393)	75		
521,863	0		4,254,825	(394)	76		
21,599	0		2,204,813	(395)	77		
0	0		921,733	(396)	78		
120,813	(1,353,211)		91,650,599	(397)	79		
5,653	(1,790)		272,619	(398)	80		
\$9,664,845	\$10,879		\$222,084,582		81		
			0	(399)	82		
\$9,664,845	\$10,879	0	\$222,084,582		83		
\$24,719,491	\$18,919,380	0	\$3,530,639,449		84		
			0	(102)	85		
			0		86		
			0	(103)	87		
\$24,719,491	\$18,919,380	0	\$3,530,639,449		88		



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) 04/30/97	Year of Report Dec. 31, 1996
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.		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.		
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	Beacon Key Transmission Line			
3	Right-of-Way - North of			
4	Hillsborough/Manatee County			
5	Line, West of Hwy 41	06/30/67	*	1,112,507
6				
7	South Hillsborough to River			
8	Transmission Right-of-Way	06/30/73	06/30/97	20,209,003
9				
10	Phosphate Area Transmission			
11	Right-of-Way North of			
12	Hillsborough/Manatee County			
13	Line, W. of Hwy 301 E. of			
14	US Hwy 41	06/30/73	*	969,293
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
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46				
47	TOTAL			

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) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
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	Skyway Transmission Sub-				
12	station Site - Corner of				
13	George Rd and Gun Club Rd				
14	Tampa	06/30/87	*	368,056	
15					
16	Wrecker to Lake Agnes				
17	Transmission Line Right-of-				
18	Way between Spring Road and				
19	Interstate 4, adjacent and				
20	west of Berkley Road, Auburndale	06/30/93	06/30/97	641,715	
21	Other Property:				
22					
23					
24					
25					
26					
27					
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46					
47	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) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
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	Transmission Substation				
3	Sites - Located throughout				
4	Company's service area	*	*	623,974	
5					
6	Cass St. Distribution Sub-				
7	station - 1228 E. Cass St., Tampa	06/30/85	*	1,136,897	
8					
9	Harbour Island Distribution				
10	Substation, Tampa	06/30/84	06/30/97	250,794	
11					
12	Washington St. Distribution				
13	Substation - Bordered by				
14	Pierce, Jackson, & Jefferson streets, Tampa	06/30/85	*	1,821,335	
15					
16	Sunlake Distribution Substation				
17	Dale Mabry North of Lutz				
18	Lake Fern Road	06/30/88	06/30/99	520,471	
19					
20					
21	Other Property:				
22					
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46					
47	TOTAL				

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) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
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	Distribution Substations Sites -				
3	Located throughout Company's service area	*	*		1,057,519
4					
5	Power Plant Site X - South of S.R. 60,				
6	West of Pleasant Grove Rd, North of				
7	Durant Rd in Hillsborough County	06/30/73	*		487,627
8					
9	Big Bend Buffer Land	06/30/86	*		1,244,600
10					
11	Palm River Operation Center				
12	Palm River Rd and 82nd Street	06/30/87	*		618,704
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22	Other Property Held for Future Use	*	*		258,773
23					
24					
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47	TOTAL				\$33,128,310



< Page 214 Line 5 Column c >

Post 1997

< Page 214 Line 14 Column c >

Post 2010

< Page 214.1 Line 5 Column c >

Post 2010

< Page 214.1 Line 14 Column c >

Post 1999

< Page 214.2 Line 4 Column b >

Various

< Page 214.2 Line 4 Column c >

Various

< Page 214.2 Line 7 Column c >

Post 2010

< Page 214.2 Line 14 Column c >

Post 1999

< Page 214.3 Line 2 Column b >

Various

< Page 214.3 Line 3 Column c >

Various

< Page 214.3 Line 7 Column c >

Indeterminate

< Page 214.3 Line 9 Column c >

Per 1984 FERC Audit

< Page 214.3 Line 12 Column c >

Post 1999

< Page 214.3 Line 22 Column b >

Various

< Page 214.3 Line 22 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) 04/30/97	Year of Report Dec. 31, 1996
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	D30 PEBBLECREEK 69 13KV SUBSTATION	\$515,983		
2	D37 BLOOMINGDALE SUB REBUILD	301,448		
3	D47 FLA AVE WIDENING: FLETCHER TO APEX	221,847		
4	E02 SR 574 WIDENING: I-4 TO PINE ST.	566,573		
5	J54 HIGH SPEED NETWORK SWITCH	316,400		
6	J79 CUSTOMER CALL PROCESSING UPGRADE	433,071		
7	D06 EHRlich RD WIDENING: LYNN TURNER TO PAGLEN	119,451		
8	D46 SR 584 WIDENING: COMMERCE TO CURLEW	250,812		
9	D52 FEDERAL BUILDING RELAY	172,217		
10	D77 TAMPA ROAD WIDENING	144,611		
11	F04 CUSTOMER BUSINESS SYSTEM	329,119		
12	G18 GANNON D9L RE-MANUFACTURE	338,000		
13	G74 GANNON CSU BUCKET STRAND	229,085		
14	H12 WORK MANAGEMENT SYSTEM	539,785		
15	J10 RENOVATIONS & ADDITIONS TO STOREROOM	819,899		
16	J44 PREMISE DISTRIBUTION - PART 1	425,215		
17	J45 TELCOMM TRANSMISSION MGMT SYSTEM	300,641		
18	J53 AUTOMATIVE SCHEDULING	104,965		
19	J54 HIGH SPEED NETWORK SWITCH	418,116		
20	MINOR PROJECTS	526,994		
21				
22				
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43	TOTAL	\$7,074,232		

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) 04/30/97	Year of Report Dec. 31, 1996
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**CONSTRUCTION OVERHEADS-ELECTRIC**

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to 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.
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$22,869,035
2	BENEFIT COST	4,526,988
3	TAXES	2,201,799
4	ADMINISTRATIVE AND GENERAL	5,660,992
5		
6		
7		
8		
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46	TOTAL	\$35,258,814



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) 04/30/97	Year of Report Dec. 31, 1996
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**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.

**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	S \$130,437,308		
(2)	Short-Term Interest			s 5.47%
(3)	Long-Term Debt	D \$590,829,648	35.04%	d 6.97%
(4)	Preferred Stock	P \$54,956,000	3.26%	p 6.49%
(5)	Common Equity	C \$1,040,147,535	61.70%	c 11.75%
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W * \$286,193,049		

2. Gross Rate for Borrowed Funds      $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$      3.82%

3. Rate for Other Funds      $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$      7.36%

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 2.66%
  - b. Rate for Other Funds - 5.13%

When actual AFUDC is applied to the CWIP in item (7) (b) above, the overall rate used was 7.99%.

Item	Amount	Rate	Amount	Rate
1	100,000,000	7.99%	7,990,000	
2	100,000,000	7.99%	7,990,000	
3	100,000,000	7.99%	7,990,000	
4	100,000,000	7.99%	7,990,000	
5	100,000,000	7.99%	7,990,000	
6	100,000,000	7.99%	7,990,000	
7	100,000,000	7.99%	7,990,000	
8	100,000,000	7.99%	7,990,000	
9	100,000,000	7.99%	7,990,000	
10	100,000,000	7.99%	7,990,000	



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**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	\$1,200,365,332	\$1,200,365,332		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	119,572,755	119,572,755		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1,909,273	1,909,273		
6	Other Clearing Accounts	0			
7	Other Accounts (Specify): <i>Acc Adj</i>	(441,059)	(441,059)		
8	* <i>Neg - Sinking?</i>				
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$121,040,969	\$121,040,969		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(23,369,077)	(23,369,077)		
12	Cost of Removal	(5,312,897)	(5,312,897)		
13	Salvage (Credit)	3,010,813	3,010,813		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$25,671,161)	(\$25,671,161)		
15	Other Debit or Cr. Items (Describe):	372,506	372,506		
16	*				
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,296,107,646	\$1,296,107,646		

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

18	Steam Production	760,960,202	760,960,202		
19	Nuclear Production	0			
20	Hydraulic Production-Conventional	0			
21	Hydraulic Production-Pumped Storage	0			
22	Other Production	67,089,591	67,089,591		
23	Transmission	80,981,035	80,981,035		
24	Distribution	297,529,660	297,529,660		
25	General	89,547,158	89,547,158		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,296,107,646	\$1,296,107,646		

< Page 219 Line 7 Column c >

**Amortization of Acquisition Adjustments**

< Page 219 Line 15 Column c >

**Adjustment related to accumulated depreciation on  
the sale of assets.**



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) 04/30/97	Year of Report Dec. 31, 1996
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**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 at Terrace on the Mall			
2	located at TECO Plaza, Downtown			
3	Tampa, Street Address: 702 N. Franklin St.	262,825	(2,746)	260,079
4				
5				
6	Artwork at TECO Plaza, Downtown Tampa			
7	Street Address: 702 N. Franklin St.	137,352	17,422	154,774
8				
9				
10	Land - Northwest corner of State Road 544			
11	and Lucerne Loop Rd., Winter Haven	665,656	0	665,656
12				
13				
14	Kitchen Equipment at Teco Plaza			
15	Downtown Tampa, Street Address:			
16	702 N. Franklin St.	0	174,282	174,282
17				
18				
19	Port Manatee land - North of			
20	Hillsborough/Manatee County Line,			
21	West of Highway 41	0	4,969,493	4,969,493
22				
23				
24				
25				
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44	Minor Item Previously Devoted to Public Service	36,435	0	36,435
45	Minor Items-Other Nonutility Property	36,919	153	37,072
46	TOTAL	\$1,139,187	\$5,158,604	\$6,297,791

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) 04/30/97	Year of Report Dec. 31, 1996
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**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 Electric Company's purchases and	11/11/87		\$10,000
2	sales of real property			
3				
4				
5	Power Engineering &	09/09/96		0
6	Construction, Inc.			
7				
8				
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41				
42	TOTAL Cost of Account 123.1 \$		TOTAL	\$10,000



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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
0	0	10,000	0	5
				6
				7
				8
				9
				10
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0	0	\$20,000	0	42

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<b>MATERIALS AND SUPPLIES</b>					
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 (in a footnote) 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)	\$69,742,661	\$56,616,281	Production	
2	Fuel Stock Expenses Undistributed (Account 152)	3,427	0	Production	
3	Residuals and Extracted Products (Account 153)	1	0	Production	
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated )				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	38,666,057	41,220,279		
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)				
10	Assigned to - Other				
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$38,666,057	\$41,220,279		
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)	(8,717)	0	Various	
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$108,403,429	\$97,836,560		



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.

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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
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.

4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA)

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	10,191.00	\$230,793		
02	Acquired During Year: Issued (Less Withheld Allow.)				
03		86,485.00			
04	Returned by EPA	0	(147,531)		
05	Purchases/Transfers:				
06	Allowance Purchased - LILCO	5,000.00	891,250		
07	Allowance Purchased - ENN	10,000.00	827,500		
08					
09					
10					
11					
12					
13					
14					
15	Total	15,000.00	\$1,718,750		
16	Relinquished During Year:				
17	Charges to Account 509	94,477.00	1,397,354		
18	Other:				
19					
20					
21	Cost of Sales/Transfers:				
22	Peabody Coal Sales	5,497.00	52,778		
23					
24					
25					
26					
27					
28	Total	5,497.00	\$52,778		
29	Balance-End of Year	11,702.00	\$351,880		
30	Sales:				
31	Net Sales Proceeds (Assoc. Co.)				
32	Net Sales Proceeds (Other)				
33	Gains				
34	Losses				
35					
	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	Sales:				
42	Net Sales Proceeds (Assoc. Co.)				
43	Net Sales Proceeds (Other)				
44	Gains				
45	Losses				
46					



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Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

6. Report on lines 5 allowances returned by the EPA. Report on line 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/transfers 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)	
						10,191.00	\$230,793	01
						86,485.00		02 03 04
						0	(147,531)	05
						5,000.00	891,250	06 07 08
						10,000.00	827,500	09
								10
								11
								12
								13
								14
						15,000.00	\$1,718,750	15
						94,477.00	1,397,354	16 17 18
								19
								20
						5,497.00	52,778	21 22
								23
								24
								25
								26
								27
						5,497.00	\$52,778	28
						11,702.00	\$351,880	29
								30 31 32
								33
								34
								35
				0	(468,191)	0	(468,191)	36
				0	78,039	0	78,039	37
								38
								39
				0	(\$546,230)	0	(\$546,230)	40
								41 42 43
								44
								45
								0 46

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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).			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 grouped by classes.		
2. For regulatory assets being amortized, show period of amortization in column (a).					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS Account Charged (c)	Amount (d)	Balance at End of Year (e)
1	Other Regulatory Assets FAS 109	\$8,499,427	Various	\$614,499	\$44,816,333
2	Deferred Debit OBO	3,664	506	185,099	0
3	Deferred Debit Conservation	81,798	908	81,798	0
4	Deferred Debit Fuel - Retail	10,481,996	557/407	15,069,531	2,055,969
5	Deferred Debit Fuel - Wholesale	71,072	557/407	126,757	0
6	Unamortized Coal Contract Buyout (4)	0	557	2,704,488	21,635,925
7	Deferred Debit ECRC	1,193,181	557/407	573,889	619,292
8	Deferred Interest 9.9% Refunded Bonds (3)	0	427	233,160	3,945,667
9	Deferred Interest 7.875% Refunded Bonds (3)	0	427	19,304	88,480
10	Deferred Interest 7.875% Refunded Bonds (3)	0	427	81,371	1,124,465
11	Deferred Interest 8% Refunded Bonds (3)	0	427	474,747	6,567,836
12	Deferred Interest 8% Refunded Bonds (3)	0	427	181,877	970,015
13	Residential Load Management (2)	1,019,802	908	926,324	1,871,168
14	Comm-Industrial Load Management (2)	0	908	3,795	11,312
15	Rate Case Expense (1)	0	928	351,133	0
16	Deferred Aerial Survey Debit	1,740,501	501	1,740,501	0
17	Unamortized Loss on 7 3/4% - 8 1/4% Bonds	0	428	14,133	108,353
18	Unamortized Loss on 11 5/8% - 11 7/8% Bonds	0	428	72,299	880,335
19	Unamortized Loss on 12 1/4% - 12 5/8% Bonds	0	428	258,799	3,011,848
20	Unamortized Loss on (Variable Rate) Bonds	0	428	13,322	119,896
21	Unamortized Loss on 5 3/4% Bonds	0	428	279,623	932,077
22	Unamortized Loss on 6 1/8% Bonds	0	428	182,616	1,156,568
23	Unamortized Loss on 9.9% Bonds	0	428	219,015	3,728,911
24					
25					
26					
27					
28					
29					
30	(1) Amortized over a 4 year period				
31	(2) Amortized over a 5 year period				
32	(3) Amortized over the life of the bonds				
33	(4) Amortized over a 10 year period				
34					
35					
36					
37					
38					
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40					
41					
42					
43					
44	TOTAL	\$23,091,441		\$24,408,080	\$93,644,450



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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

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

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.

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.	(\$426)	\$250,860	Various	\$42,719	\$207,715
2	Undistributed Payroll	18,302	4,202,392	Various	4,124,636	96,058
3	Gannon 5 L-1 Stationary Blades	254,126	0	N/A	0	254,126
4	Other	5,435	7,361	Various	3,605	9,191
5						
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46						
47	Misc. Work in Progress	1,686,562				1,078,374
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					0
49	TOTAL	\$1,963,999				\$1,645,464

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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC-FAS109	\$35,550,412	\$32,622,412
3	Dismantling	16,749,715	20,132,756
4	Contributions in Aid	10,250,147	11,323,033
5	Capitalized Interest	10,627,494	16,878,053
6	Lease Payments	3,634,475	3,573,437
7	Other	15,917,474	16,554,997
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$92,729,717	\$101,084,688
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	1,822,801	1,829,712
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$94,552,518	\$102,914,400

**NOTES**

Other includes:	12/31/95	12/31/96
Insurance Reserve	6,592,159	7,229,682
Plant Site Write Off	3,130,828	3,130,828
Rate Refund	3,406,120	3,406,120
Early Capacity	2,223,431	2,223,431
Customer Deposit	564,936	564,936
	<u>15,917,474</u>	<u>16,554,997</u>
	=====	=====



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CAPITAL STOCK (Accounts 201 and 204)					
<p>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,</p> <p>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.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>					
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					
17	Preferred Stock	2,500,000			
18					
19	TOTAL_PRE	4,000,000			
20					
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CAPITAL STOCK (Account 201 and 204 )(Continued)							
<p>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.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p>				<p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>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.</p>			
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	
0	0					7	
						8	
0	0	0	0	0	0	9	
						10	
						11	
						12	
49,600	4,960,000					13	
50,000	5,000,000					14	
100,000	10,000,000					15	
						16	
0	0					17	
						18	
199,600	19,960,000	0	0	0	0	19	
						20	
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**  
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,
- Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	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		
18	None	0	0
19			
20			
21			
22			
23			
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45			
46	TOTAL	99,600	\$19,245

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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 12/31/95	733,578,909
15	Equity Contribution from Parent	83,000,000
16	SUBTOTAL	816,578,909
17		
18		
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39		
40	TOTAL	\$816,578,909



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) 04/30/97	Year of Report Dec. 31, 1996
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>				
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 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.				
2. If any change occurred during the year in the balance				
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		
<b>CAPITAL STOCK EXPENSE (Account 214)</b>				
1. Report the balance at end of the year of capital stock ex- giving particulars (details) of the change. State the reason penses for each class and series of capital stock. for any charge-off of capital stock expense and specify the				
2. If any change occurred during the year in the balance with account charged. respect to any class or series of stock, attach a statement				
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	Capital Stock - Preferred Series	2,209		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL	\$778,629		

In April 1996, Tampa Electric Company retired \$35,000,000 aggregate par value 8.0% Series E and 7.44% Series F preferred stock at redemption prices of \$102.00 and \$101.00 respectively. The related Capital Stock Expense of \$285,702 and \$276,516, respectively, was transferred to account 216.01, retained earnings.



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/97	Year of Report Dec. 31, 1996
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
<p>1. 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.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
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
8	7 3/8% Series Due 2002	40,000,000	117,244
9			(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	85,950,000	3,895,658
31	5.85% Due 2030 (Docket No.960899-EI, Order No. PSC-96-1237-FOF-EI Dated 10/7/96)	75,000,000	684,695
32			
33	TOTAL	\$1,111,310,000	\$32,441,176



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) 04/30/97	Year of Report Dec. 31, 1996
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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 footnote, 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	0	343,753	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	8
						9
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	24,135,000	1,390,442	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	233,160	24
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,766,781	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	8,588,033	27
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	1,806,532	28
06/21/93	11/01/20	06/21/93	11/01/20	20,000,000	682,494	29
12/01/94	12/01/34	07/16/93	12/01/34	85,950,000	5,371,875	30
12/01/96	12/01/30	12/12/96	12/01/30	75,000,000	215,779	31
						32
				\$665,890,000	\$37,474,575	33



< Page 356 Line 4 Column b >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16. 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 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 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 24 Column b >

The bonds on line 24 were replaced by the bonds on line 30. Interest expense has been recorded using a blended rate since July 1993. 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.

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>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</p>	<p>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.</p> <p>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. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.</p>	

  

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$141,615,526
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	2,931,084
6	Deferred Revenue	9,200,000
7	Unbilled Revenue	180,000
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	112,916,994
11	Income Tax Expensed on Books	71,171,712
12	Dismantlement Costs	8,770,032
13	Other Permanent/Timing Differences	37,181,404
14	Income Recorded on Books Not Included in Return	
15	AFUDC	16,527,451
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	169,324,929
21	Cost of Removal	5,312,897
22	Repairs Capitalized	5,004,000
23	Deferred Lease	140,318
24		
25		
26		
27	Federal Tax Net Income	187,657,157
28	Show Computation of Tax:	
29	State Taxable Income	187,657,157
30	Tax @ 5.5%	10,321,144
31	Adjustment to Record Prior Year's Tax Return True-ups	(222,045)
32		
33	Federal Taxable Income	177,336,013
34	Adjustment to Record Nontaxable Interest Income	(75,961)
35	Adjusted Taxable Income	177,260,052
36	Federal Tax @ 35%	62,041,018
37	Adjustment to Record Prior Year's Tax Return True-ups	(3,899,508)
38		
39	Federal Income Tax	58,141,510
40	Plus: Investment Tax Credit	0
41		
42	Net Federal Income Tax - Per Books	58,141,510
43		
44	*	



Additional information in 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 of the basis of the percentage of the total tax to the tax which each member would bear if the tax were computed on a separate return basis. The tax liability allocated to each company cannot exceed the tax liability computed as if each had 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.  
Power Engineering & Construction, Inc.  
TECO Energy, Inc.  
TECO Diversified, Inc.  
TECO Transport & Trade Corporation  
Electro-Coal Transfer Corporation  
G C 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 I, Inc., General  
Partner of Hardee Power  
Partners, Ltd. (a Florida limited partnership)  
Hardee Power II, Inc., Limited  
Partner of Hardee Power  
Partners, Ltd. ( Florida limited partnership)  
TPS Operations Company  
TPS Clean Coal, Inc.  
Lake County Power Resources, Inc.  
TPS Guatemala One, Inc.  
TPS Panama One, Inc.  
TECO EnergySource, Inc.  
TECO Investments, Inc.

TECO Finance, Inc.  
TECO Oil & Gas, Inc.  
TeCom Inc.  
Bosek, Gibson and Associates, Inc.



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) 04/30/97	Year of Report Dec. 31, 1996
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**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 know, 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 1996			62,041,018	76,047,365	*
3	Income Prior to 96	2,083,717		(3,899,508)	(3,327,208)	*
4	Unemployment					
5	1996			164,799	164,419	
6	1995	2,313			2,313	
7	FICA					
8	1996			10,651,163	9,743,873	
9	1995	805,731			805,731	
10	Vehicle Use			2,762	2,762	
11	Superfund	71,317			(14,620)	
12	Diesel Fuel	253,226			987,768	
13	SUBTOTAL	3,216,304	0	68,960,234	84,412,403	13,898,373
14	STATE:					
15	Income 1996			10,321,144	8,786,066	
16	Income Prior to 96	7,123,936		(222,045)	7,000,593	
17	Gross Receipts					
18	1996			25,482,593	23,519,137	
19	1995	3,814,715			3,814,715	
20	Unemployment					
21	1996			176,431	175,941	
22	1995	867			867	
23	Public Serv Comm	455,987		833,945	833,080	
24	Intangible			16,485	16,485	
25						
26						
27	Occupational License					
28	Sales Tax	185,972		312,178	297,026	
29	SUBTOTAL	11,581,477	0	36,920,731	44,443,910	0
30	LOCAL:					
31	Real and Personal					
32	Property			31,321,135	31,321,135	
33						
34						
35						
36	Franchise					
37	1996			20,128,764	18,450,320	
38	1995	1,689,753			1,689,753	
39	SUBTOTAL	1,689,753	0	51,449,899	51,461,208	0
40						
41	TOTAL	\$16,487,534	0	\$157,330,864	\$180,317,521	\$13,898,373

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.) 04/30/97	Year of Report Dec. 31, 1996
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column(a).

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

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

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (l) the taxes charged to utility plant or other balance sheet accounts.

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 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1 (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
(5,272)		62,233,312			* (192,294)	1
1,408,715		(3,931,955)			* 32,447	2
						3
						4
380		131,789			* 33,010	5
						6
						7
907,290		9,162,054			* 2,133,450	8
		(644,341)				9
		2,762				10
85,937						11
(734,542)		0				12
1,662,508	0	66,953,621	0	0	2,006,613	13
						14
1,535,078		10,348,698			* (27,554)	15
(98,702)		(227,441)			* 5,396	16
						17
1,963,456		25,482,593				18
						19
						20
490		141,092			* 35,339	21
						22
456,852		833,945				23
		169,514			* (150,022)	24
					* (3,007)	25
						26
0		5,569			* (5,569)	27
201,124		312,178				28
4,058,298	0	37,066,148	0	0	(145,417)	29
						30
						31
		31,240,345			* 140,000	32
					* (58,819)	33
					* (303)	34
					* (88)	35
						36
1,678,444		20,128,764				37
						38
1,678,444	0	51,369,109	0	0	80,790	39
						40
\$7,399,250	0	\$155,388,878	0	0	\$1,941,986	41



< Page 262 Line 2 Column f >

Reclass to other accounts receivable

< Page 262 Line 3 Column f >

Adjust to record fuel credit.

< 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 15 Column L >

Account number 409.20

< Page 263 Line 16 Column L >

Account number 409.20

< Page 263 Line 21 Column L >

Account number 107.00

< Page 263 Line 24 Column L >

Account number 234.09

< Page 263 Line 25 Column L >

Account number 232.01

< Page 263 Line 27 Column L >

Account number 232.01

< Page 263 Line 32 Column L >

Account number 408.20

< Page 263 Line 33 Column L >

Account number 408.13

< Page 263 Line 34 Column L >

Account number 232.01

< Page 263 Line 35 Column L >

Account number 232.01



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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by				footnote any correction adjustments to the account balance shown in column(g). Include in column(i) the average period over which the tax credits are amortized.			
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	\$76,576	411.30		411.31	\$76,576	
3	4%	2,108,998	411.30		411.31	396,312	
4	7%						
5	10%	56,299,045	411.30		411.31	4,188,360	
6							
7							
8	TOTAL	\$58,484,619		0		\$4,661,248	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility 10%	14,504			411.41	1,164	
15							
16							
17							
18							
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22							
23							
24							
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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.) 04/30/97	Year of Report Dec. 31, 1996
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
0	26				2
1,712,686	26				3
0					4
52,110,685	26,26				5
0					6
\$53,823,371					8
					9
					10
					11
					12
					13
13,340	26				14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
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					46
					47
					48



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) 04/30/97	Year of Report Dec. 31, 1996
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.

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.

2. For any deferred credit being amortized, show the period of amortization.

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	\$3,816,889	various	\$3,449,456	\$535,414	\$902,847
2	Unclaimed Items	17,067	131	81,276	64,208	(1)
3	CATV	30,992	various	192,292	192,649	31,349
4	Deferred Lease Payments-Utility	7,780,506	931	2,252,488	2,286,469	7,814,487
5	Deferred Lease Payments-Non-Util	3,810,349	418	1,187,475	1,205,390	3,828,264
6	Contract Retentions	9,190,278	232	10,701,372	4,718,762	3,207,668
7	Deferred Compensation	603,238	923	20,720	308,814	891,332
8	Def.Cr.-Sale of Misc. Property	(15,664)	various	12,993	7,577	(21,080)
9	Orlando Utility Commission's	532,764	101	343,270	21,218	210,712
10	25% in 69KV Transmission Line					
11	Def.Revenue-Cable Contract	1,415,562	454	1,013,509	961,438	1,363,491
12	Def.Revenue	50,800,000	(1)	76,971,000	26,171,000	0
13						
14						
15						
16						
17	(1) Balance transferred to account					
18	254, see page 278.					
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	TOTAL	\$77,981,981		\$96,225,851	\$36,472,939	\$18,229,069

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.) 04/30/97	Year of Report Dec. 31, 1996
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 other					
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				
4	Pollution Control Facilities	8,198,602	77,365	22,051	
5	Other				
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$8,198,602	\$77,365	\$22,051	
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)	\$8,198,602	\$77,365	\$22,051	
18	Classification of TOTAL				
19	Federal Income Tax	7,364,030	66,334	18,907	
20	State Income Tax	834,572	11,031	3,144	
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)  
04/30/97

Year of Report  
Dec. 31, 1996

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

income and deductions.

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	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
						0	3
						8,253,916	4
						0	5
						0	6
						0	7
0	0		0		0	\$8,253,916	8
							9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0		0	0	0	0	15
						0	16
0	0		0	0	0	\$8,253,916	17
							18
						7,411,457	19
						842,459	20
						0	21

NOTES(Continued)

Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
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**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	\$357,954,255	\$47,344,802	\$16,096,990
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$357,954,255	\$47,344,802	\$16,096,990
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$357,954,255	\$47,344,802	\$16,096,990
10	Classification of TOTAL			
11	Federal Income Tax	319,506,712	40,616,251	13,647,378
12	State Income Tax	38,447,543	6,728,551	2,449,612
13	Local Income Tax			

**NOTES**



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) 04/30/97		Year of Report Dec. 31, 1996	
ACCUMULATED DEFERRED INCOME TAXES -- OTHER PROPERTY (Account 282) (Continued)							
income and deductions.							
3. Use footnotes 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
				Var.	* \$5,442,004	\$394,644,071	2
						0	3
						0	4
0	0		0		\$5,442,004	\$394,644,071	5
						0	6
						0	7
						0	8
0	0		0		\$5,442,004	\$394,644,071	9
							10
					4,666,086	351,141,671	11
					775,918	43,502,400	12
						0	13

NOTES(Continued)

< Page 275 Line 2 Column j >

Amortization of excess deferred taxes under FAS109



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) 04/30/97		Year of Report Dec. 31, 1996	
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating				to amounts recorded in Account 283.			
				2. For Other (Specify), include deferrals relating to other			
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		(\$34,398,735)	\$14,423,288	\$26,843,017			
4							
5							
6							
7							
8	Other						
9	TOTAL Electric (Total of lines 3 thru 8)	(\$34,398,735)	\$14,423,288	\$26,843,017			
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)	(\$34,398,735)	\$14,423,288	\$26,843,017			
20	Classification of TOTAL						
21	Federal Income Tax	(30,963,640)	12,366,657	23,015,754			
22	State Income Tax	(3,435,095)	2,056,631	3,827,263			
23	Local Income Tax						
NOTES							

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) 04/30/97		Year of Report Dec. 31, 1996	
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)							
income and deductions. 3. Provide in the space below explanations for page 276				and 277. Include amounts relating to insignificant items listed under Other. 4. Use footnotes 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)		
				Var.	*		1
						\$3,417,588	2
						(\$43,400,876)	3
						0	4
						0	5
						0	6
						0	7
						0	8
0	0		0			\$3,417,588	9
						(\$43,400,876)	10
						0	11
						0	12
						0	13
						0	14
						0	15
						0	16
0	0		0			0	17
						0	18
0	0		0			\$3,417,588	19
						(\$43,400,876)	20
						2,930,311	21
						487,277	22
						0	23

NOTES (Continued)



< Page 277 Line 3 Column j >

Entry to record originating/amortization of deferred taxes  
associated with FAS109.

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.) 04/30/97	Year of Report Dec. 31, 1996
OTHER REGULATORY LIABILITIES (Account 254)					
<p>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).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>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.</p>					
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 - FAS 109 Inc Tax	Various	\$3,902,664	0	\$80,586,769
2	Other Reg Liab Allow's Auctioned	158	447	78,039	545,783
3	Deferred Credit Conservation	456	1,710,997	1,094,427	177,315
4	Deferred Credit Capacity	456	1,052,179	1,452,242	920,322
5	Deferred Credit Fuel - Wholesale	456	0	30,659	30,659
6	Deferred Aerial Survey Credit	456	2,963,423	2,394,491	0
7	Deferred Cr-Gain on CSX R/W Sale (1)	181	4,569	0	3,808
8	Deferred Cr-Gain on Bloomingdale (1)	181	9,717	0	13,875
9	Deferred Cr-Gain on Sam Allen Rd (1)	501	3,545	0	10,045
10	Deferred Cr-Gain on Portion of Site (1)	411	5,260	0	13,152
11	Deferred Cr-Gain on Second Ave Sub (1)	411	2,190	0	5,839
12	Deferred Cr-Gain on Sheldon Rd (1)	411	3,291	0	9,326
13	Deferred Cr-Gain on Jackson Rd Land (1)	411	3,286	0	5,749
14	Deferred Cr-Gain on Rocky Creed LD (1)	411	2,539	0	3,596
15	Gain Amort-Oldsmar Sub	411	10,712	0	34,815
16	Gain Amort-Woodlands	411	1,085	0	3,524
17	Gain Amort-Seffner	411	66	0	223
18	Deferred Revenue 1995 (2) (3)		10,000,000	50,800,000	40,800,000
19	Deferred Revenue 1996 (2)		20,700,000	39,900,000	19,200,000
20					
21					
22					
23					
24					
25	(1) Amortized over a 5 yr. period				
26	(2) See Footnote A on page 123				
27	(3) Balance transferred from account				
28	253, see page 269.				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		\$40,375,970	\$95,749,858	\$142,364,800



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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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	\$539,740,805	\$523,292,275
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	321,332,908	316,077,098
5	Large (or Ind.) (See Instr.4)	102,913,135	106,711,168
6	(444) Public Street and Highway Lighting	9,439,834	9,199,977
7	(445) Other Sales to Public Authorities	74,019,228	72,804,866
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	\$1,047,445,910	\$1,028,085,384
11	(447) Sales for Resale	\$93,295,874	\$79,967,339
12	TOTAL Sales of Electricity	\$1,140,741,784	\$1,108,052,723
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	\$1,140,741,784	\$1,108,052,723
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	6,531,757	5,145,493
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	6,006,866	5,305,656
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	(29,566,001)	(24,806,012)
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	(\$17,027,378)	(\$14,354,863)
27	TOTAL Electric Operating Revenues	\$1,123,714,406	\$1,093,697,860

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) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC OPERATING REVENUES (Account 400)(Continued)			
4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)		5. See pages 108-109, 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	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
6,606,502	6,351,642	445,664	436,091
4,814,997	4,710,291	55,479	54,375
2,304,913	2,362,050	504	491
52,778	50,847	184	175
1,149,735	1,125,125	4,207	4,066
14,928,925	14,599,955	506,038	495,198
3,241,386	2,706,193		
18,170,311	17,306,148	506,038	495,198
18,170,311	17,306,148	506,038	495,198
Line 12, Column (b) includes \$ (3,251,667) of unbilled revenues. Line 12, Column (d) includes 0 MWH relating to unbilled revenues.			



Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Day, Yr) 04/30/97	Year of Report Dec. 31, 1996
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# 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	6,587,701	536,093,439	445,664	14,781	8.1377e
3	OL 1&2 General Outdoor Lighting	18,801	3,647,366	34,256	548	19.3998e
4	(duplicate)			(34,256)	0	
5	TOTAL	6,606,502	539,740,805	445,664	14,823	8.1698e
6						
7	* COMMERCIAL & INDUSTRIAL					
8	GS General Service Non-Demand	793,799	63,989,842	45,084	17,607	8.0612e
9	GSLD General Service Large Demand	1,105,548	65,050,743	107	10,332,224	5.8840e
10	GSD General Service Demand	3,355,116	213,396,056	8,687	386,222	6.3603e
11	IS-1 Interruptible Industrial	1,099,424	42,596,171	41	26,815,219	3.8744e
12	IS-3 Interruptible Industrial	405,023	16,993,747	22	18,410,136	4.1957e
13	SBF Standby Firm	78,694	4,833,011	5	15,738,800	6.1415e
14	SBI-1 Standby Interruptible	224,194	9,209,063	4	56,048,500	4.1076e
15	SBI-3 Standby Interruptible	144,915	6,404,639	5	28,983,000	4.4195e
16	TS Temporary Service	1,996	372,109	2,037	979	18.6427e
17	OL 1&2 General Outdoor Lighting	59,391	9,736,270	12,670	4,687	16.3935e
18	(Duplicate)			(12,670)	0	
19	TOTAL	7,268,100	432,581,651	55,992	129,806	5.9517e
20						
21	* STREET LIGHTING					
22	SL 1,2,&3 Street Lighting	52,778	9,439,834	184	286,836	17.8859e
23	TOTAL	52,778	9,439,834	184	286,836	17.8859e
24						
25	* OTHER PUBLIC AUTHORITY					
26	RS Residential	1,314	102,498	61	21,540	7.8004e
27	GS General Service Non-Demand	55,150	4,528,235	2,982	18,494	8.2107e
28	GSLD General Service Large Demand	396,727	22,926,014	32	12,397,718	5.7787e
29	GSD General Service Demand	482,511	33,295,340	1,119	431,198	6.9004e
30	SBF Standby Firm	56,269	3,333,812	3	18,756,333	5.9247e
31	IS-3 Interruptible Industrial	2,393	120,605	1	2,393,000	5.0399e
32	OL 1&2 General Outdoor Lighting	7,182	1,377,116	823	8,726	19.1745e
33	(Duplicate)			(823)	0	
34	TOTAL	1,001,546	65,683,620	4,198	238,576	6.5582e
35						
36	* UNBILLED		(3,251,667)			
37	TOTAL	0	(3,251,667)	0		0
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)		(\$3,251,667)			
43	TOTAL	14,928,926	\$1,044,194,243	506,038	29,501	6.9944e

< Page 304 Line 1 Column a >

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL	
RS Residential	\$158,268,564
OL 1&2 General Outdoor Lighting	434,660
	-----
	\$158,703,224
	=====

< Page 304 Line 7 Column a >

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL	
GS General Service Non-Demand	\$19,074,269
GSLD General Service Large Demand	22,785,694
GSD General Service Demand	80,089,286
IS-1 Interruptible Industrial	24,908,054
IS-3 Interruptible Industrial	9,236,286
SBF Standby Firm	1,860,917
SBI-1 Standby Interruptible	5,058,008
SBI-3 Standby Interruptible	3,302,203
TS Temporary Service	47,967
OL 1&2 General Outdoor Lighting	1,373,252
	-----
	\$167,735,936
	=====

< Page 304 Line 25 Column a >

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING	
SL 1,2, & 3 Street Lighting	\$1,219,951
	=====

< Page 304 Line 25 Column a >

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY	
RS Residential	\$31,563
GS General Service Non-Demand	1,323,004
GSLD General Service Large Demand	12,943,208
GSD General Service Demand	11,505,271
SBF Standby Firm	1,328,066
IS-3 Interruptible Industrial	55,502
OL 1&2 General Outdoor Lighting	166,145
	-----
	\$27,352,759
	=====



< Page 304 Line 36 Column a >

Unbilled Revenues are computed on a composite basis and not allocated to specific rates or Customer classifications.

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) 04/30/97	Year of Report Dec. 31, 1996
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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	City of Ft. Meade	RQ	*			
3	City of Saint Cloud	RQ	*			
4	City of Wachula	RQ	*			
5	SUBTOTAL-RQ					
6						
7	Florida Power Corporation	OS	6	N/A	N/A	N/A
8	Florida Power & Light Company	OS	7	N/A	N/A	N/A
9	Florida Power & Light Company	OS	35	N/A	N/A	N/A
10	City of Lakeland	OS	21	N/A	N/A	N/A
11	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
12	Florida Municipal Power Agency	LU	*	29	N/A	N/A
13	Florida Municipal Power Agency	SF	29	N/A	N/A	N/A
14	Ft. Pierce Utilities Authority	OS	12	N/A	N/A	N/A



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) 04/30/97	Year of Report Dec. 31, 1996
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**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 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)		
123,078	\$5,652,000	\$3,548,081	* \$4,404	\$9,204,485	1
					2
					3
					4
123,078	5,652,000	3,548,081	4,404	9,204,485	5
					6
274,119		6,334,820		6,334,820	7
907,774	119,085	15,834,965		15,954,050	8
				0	9
46,976	19,208	887,356		906,564	10
67,007		1,292,663		1,292,663	11
101,277	1,208,477	1,546,811		2,755,288	12
				0	13
15,293		311,248		311,248	14



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) 04/30/97	Year of Report Dec. 31, 1996
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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	City of Ft. Meade	OS	40	N/A	N/A	N/A
2	City of Ft. Meade	LU	* 40	N/A	N/A	N/A
3	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
4	* Hardee Power Partners, Limited	LU	33	N/A	N/A	N/A
5	City of Homestead	OS	32	N/A	N/A	N/A
6	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A
7	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
8	Kissimmee Utility Authority	OS	16	N/A	N/A	N/A
9	City of Lake Worth	OS	26	N/A	N/A	N/A
10	Utilities Commission, New Smyrna Beach	OS	13	N/A	N/A	N/A
11	Utilities Commission, New Smyrna Beach	LU	* 13	N/A	N/A	N/A
12	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
13	Oglethorpe Power Corporation	OS	38	N/A	N/A	N/A
14	Reedy Creek Improvement District	OS	31	N/A	N/A	N/A



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) 04/30/97	Year of Report Dec. 31, 1996
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**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 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)		
					1
41,652	1,045,476	624,945		1,670,421	2
22,269		513,190		513,190	3
185,130	15,221,004	5,283,924		20,504,928	4
22,917		518,015		518,015	5
15,851		324,157		324,157	6
6,213	2,343	145,541		147,884	7
					8
3,269	544	71,698		72,242	9
760		26,252		26,252	10
119,940	744,797	2,065,240		2,810,037	11
328,878		6,450,595		6,450,595	12
10,079	1,696	245,948		247,644	13
237,379		4,372,707		4,372,707	14



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) 04/30/97	Year of Report Dec. 31, 1996
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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	Reedy Creek Improvement District	LU	* 31	N/A	N/A	N/A
2	Reedy Creek Improvement District	SF	31	N/A	N/A	N/A
3	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
4	City of Starke	OS	24	N/A	N/A	N/A
5	City of Saint Cloud	OS	17	N/A	N/A	N/A
6	City of saint Cloud	IF	* 17	N/A	N/A	N/A
7	City of Tallahassee	OS	20	N/A	N/A	N/A
8	City of Vero Beach	OS	18	N/A	N/A	N/A
9	City of Wachula	OS	36	N/A	N/A	N/A
10	City of Wachula	LU	* 36	N/A	N/A	N/A
11	South Carolina Electric & Gas	OS	58	N/A	N/A	N/A
12	Georgia Power	OS	58	N/A	N/A	N/A
13	Tennessee Valley Authority	OS	57	N/A	N/A	N/A
14	SUBTOTAL-NON-RQ					



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/97	Year of Report Dec. 31, 1996
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**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 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)		
175,629	\$2,263,680	\$2,632,148		\$4,895,828	1
7,191	43,405	141,775		185,180	2
387,182	2,120,722	7,274,053		9,394,775	3
457		13,981		13,981	4
				0	5
36,470	471,600	531,283		1,002,883	6
7,999		187,756		187,756	7
18,179	1,919	371,602		373,521	8
				0	9
58,184	1,330,525	872,665		2,203,190	10
19,285		389,231		389,231	11
949	132,193	18,383	81,763	232,339	12
				0	13
3,118,308	24,726,674	59,282,952	81,763	84,091,389	14



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.) 04/30/97	Year of Report Dec. 31, 1996			
SALES FOR RESALE (Account 447)						
<p>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).</p> <p>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.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>						
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	TOTAL					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						



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) 04/30/97	Year of Report Dec. 31, 1996
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**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 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)		
3,241,386	\$30,378,674	\$62,831,033	\$86,167	\$93,295,874	1
					2
					3
					4
					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 2 Column c >

Service Agreement No. 2 under First Revised Volume No. 1  
(Requirements Tariff)

< Page 310 Line 3 Column c >

Service Agreement No. 6 under First Revised Volume No. 1  
(Requirements Tariff)

< Page 310 Line 4 Column c >

Service Agreement No. 3 under First Revised Volume No. 1  
(Requirements Tariff)

< Page 310 Line 12 Column c >

Page 310 Lines 12 and 13 are Supplement No. 2 to Supplement No. 6  
to Rate Schedule 29

< Page 310.1 Line 2 Column c >

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

< Page 310.1 Line 4 Column a >

Hardee Power Partners, LTD is a subsidiary of TECO Power Services  
Corporation, an affiliate of Tampa Electric Company.

< Page 310.1 Line 11 Column c >

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

< Page 310.2 Line 1 Column c >

Page 310.2 Lines 1 and 2 are Supplement No. 4 to Rate Schedule 31



< Page 310.2 Line 6 Column c >

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

< Page 310.2 Line 10 Column c >

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

< Page 311 Line 1 Column j >

Page 311 lines 1 and 5 and page 311.2 lines 12 and 14 are customer charges.

Name of Respondent Tampa Electric Company		This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	\$1,981,908	\$2,170,910	
5	(501) Fuel	373,246,500	380,679,367	
6	(502) Steam Expenses	11,114,946	10,785,027	
7	(503) Steam from Other Sources	0	2,596	
8	(Less) (504) Steam Transferred--Cr.			
9	(505) Electric Expenses	3,778,456	4,417,983	
10	(506) Miscellaneous Steam Power Expenses	9,741,844	9,911,141	
11	(507) Rents	25,206	15,666	
12	(509) Allowance	1,397,354	2,107,096	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$401,286,214	\$410,089,786	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$576,458	\$561,860	
16	(511) Maintenance of Structures	4,479,175	4,820,186	
17	(512) Maintenance of Boiler Plant	29,632,271	30,763,732	
18	(513) Maintenance of Electric Plant	7,072,856	7,552,569	
19	(514) Maintenance of Miscellaneous Steam Plant	1,074,120	1,319,818	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$42,834,880	\$45,018,165	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$444,121,094	\$455,107,951	
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			
50	TOTAL Operation (Enter Total of lines 44 thru 49)			



Name of Respondent Tampa Electric Company		This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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	\$214,555	\$137,237	
63	(547) Fuel	12,751,004	1,332,054	
64	(548) Generation Expenses	1,691,553	295,457	
65	(549) Miscellaneous Other Power Generation Expenses	(939,972)	220,672	
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$13,717,140	\$1,985,420	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$119,921	\$65,196	
70	(552) Maintenance of Structures	846,694	59,781	
71	(553) Maintenance of Generating and Electric Plant	1,097,810	800,437	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(14,113)	192,628	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$2,050,312	\$1,118,042	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$15,767,452	\$3,103,462	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$48,999,047	\$44,427,202	
77	(556) System Control and Load Dispatching	194,471	195,562	
78	(557) Other Expenses	469,323	(1,664,066)	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$49,662,841	\$42,958,698	
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$509,551,387	\$501,170,111	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$1,285,308	\$1,815,925	
84	(561) Load Dispatching	1,018,617	1,000,966	
85	(562) Station Expenses	809,478	824,617	
86	(563) Overhead Lines Expenses	335,036	192,925	
87	(564) Underground Lines Expenses	1,496	2,049	
88	(565) Transmission of Electricity by Others	289,038	308,439	
89	(566) Miscellaneous Transmission Expenses	381,150	268,707	
90	(567) Rents	2,662	2,183	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$4,122,785	\$4,415,811	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures	39,488	30,543	
95	(570) Maintenance of Station Equipment	1,763,626	2,655,126	
96	(571) Maintenance of Overhead Lines	1,315,941	1,766,179	
97	(572) Maintenance of Underground Lines	579	55	
98	(573) Maintenance of Miscellaneous Transmission Plant	41	14,029	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$3,119,675	\$4,465,932	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$7,242,460	\$8,881,743	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$1,109,552	\$1,204,780	



Name of Respondent Tampa Electric Company		This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching			
106	(582) Station Expenses	883,473	765,409	
107	(583) Overhead Line Expenses	433,083	416,471	
108	(584) Underground Line Expenses	322,817	307,637	
109	(585) Street Lighting and Signal System Expenses	605,068	629,665	
110	(586) Meter Expenses	1,821,910	1,787,359	
111	(587) Customer Installations Expenses	1,087,591	1,138,000	
112	(588) Miscellaneous Expenses	3,962,863	3,785,882	
113	(589) Rents	16,393	21,177	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$10,242,750	\$10,056,380	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$516,253	\$514,458	
117	(591) Maintenance of Structures	282,150	273,093	
118	(592) Maintenance of Station Equipment	1,335,513	1,106,115	
119	(593) Maintenance of Overhead Lines	7,858,418	10,076,111	
120	(594) Maintenance of Underground Lines	1,004,062	1,061,588	
121	(595) Maintenance of Line Transformers	425,100	272,742	
122	(596) Maintenance of Street Lighting and Signal Systems	1,591,048	1,506,090	
123	(597) Maintenance of Meters	202,387	177,120	
124	(598) Maintenance of Miscellaneous Distribution Plant	(97)	5,991	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$13,214,834	\$14,993,308	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$23,457,584	\$25,049,688	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	\$250,450	\$338,290	
130	(902) Meter Reading Expenses	1,947,322	2,041,403	
131	(903) Customer Records and Collection Expenses	13,389,536	13,024,383	
132	(904) Uncollectible Accounts	1,650,888	1,720,498	
133	(905) Miscellaneous Customer Accounts Expenses	383	0	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$17,238,579	\$17,124,574	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	21,192,699	19,660,463	
139	(909) Information and Instructional Expenses	742,914	439,873	
140	(910) Miscellaneous Customer Service and Information Expenses			
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$21,935,613	\$20,100,336	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision		\$155	
145	(912) Demonstrating and Selling Expenses	1,457,194	945,154	
146	(913) Advertising Expenses	252,611	151,135	
147	(916) Miscellaneous Sales Expenses	49,047	36,406	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$1,758,852	\$1,132,850	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$31,863,439	\$30,608,769	
152	(921) Office Supplies and Expenses	10,639,031	10,166,214	
153	(Less) (922) Administrative Expenses Transferred--Credit	5,544,167	5,329,723	



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) 04/30/97	Year of Report Dec. 31, 1996
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	\$2,006,215	\$2,114,875	
156	(924) Property Insurance	5,816,682	5,910,178	
157	(925) Injuries and Damages	773,898	2,519,543	
158	(926) Employee Pensions and Benefits	27,243,205	25,571,061	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	2,494,560	3,404,741	
161	(929) (Less) Duplicate Charges--Cr.			
162	(930.1) General Advertising Expenses	129,763	132,957	
163	(930.2) Miscellaneous General Expenses	3,486,600	3,923,433	
164	(931) Rents	3,347,683	3,243,719	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$82,256,909	\$82,265,767	
166	Maintenance			
167	(935) Maintenance of General Plant	\$4,299,840	\$4,039,462	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$86,556,749	\$86,305,229	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$667,741,224	\$659,764,531	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
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.	construction employees in a footnote.
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	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 employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/28/96
2. Total Regular Full-Time Employees	2,724
3. Total Part-Time and Temporary Employees	74
4. Total Employees	2,798



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) 04/30/97	Year of Report Dec. 31, 1996
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**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	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	Utilities Commission, New Smyrna Beach	OS	13	N/A	N/A	N/A
12	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
13	Reedy Creek Improvement District	OS	31	N/A	N/A	N/A
14	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A



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.) 04/30/97	Year of Report Dec. 31, 1996
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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.

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 any demand not stated on a megawatt basis and explain.

- 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.
- 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.
- 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.
- Footnote entries as required and provide explanations 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)	
9,315				\$346,384	\$23,775	\$370,159	1
70,317				2,995,017	17,971	3,012,988	2
						0	3
						0	4
2,291				87,856		87,856	5
124				6,263		6,263	6
2,513				101,505		101,505	7
						0	8
						0	9
785				30,802		30,802	10
35				1,550		1,550	11
33,427			109	1,303,163		1,303,272	12
949				33,824		33,824	13
14,930				551,328	2,855	554,183	14



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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**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	City of Tallahassee	* OS	20	N/A	N/A	N/A
2	Oglethorpe Power Corporation	OS	38	N/A	N/A	N/A
3	* Hardee Power Partners, Limited	LU	2	360	N/A	N/A
4	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
5	City of Vero Beach	OS	18	N/A	N/A	N/A
6	South Carolina Electric & Gas	OS	58	N/A	N/A	N/A
7	City of Saint Cloud	RQ *	N/A	8	N/A	N/A
8						
9	SUBTOTAL	*				
10						
11	IMC-Agrico-Nichols	RQ	QF81-62	1.5	4.9	2.3
12	McKay Bay Refuse-To-Energy (3/1/2009)	LF	QF81-57	12.5	17.8	12.0
13	Mulberry Phosphates, Inc.	RQ	QF83-255			
14	Cargill Fertilizer Ridgewood	RQ	QF85-521			



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) 04/30/97	Year of Report Dec. 31, 1996
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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

4. 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

5. 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 any 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 explanations 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)	
5,215				\$192,701		\$192,701	1
235				7,767		7,767	2
309,720			13,152,873	11,068,729		24,221,602	3
257				10,271	170	10,441	4
1,918				75,871		75,871	5
						0	6
			492,480			492,480	7
						0	8
452,031			13,645,462	16,813,031	44,771	30,503,264	9
							10
5,633				88,940		88,940	11
119,364			2,747,220	1,695,475		4,442,695	12
						0	13
						0	14



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) 04/30/97	Year of Report Dec. 31, 1996			
<b>PURCHASED POWER (Account 555) (Including power exchanges)</b>						
<p>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.</p> <p>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.</p> <p>3. In column(b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>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.</p> <p>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</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>						
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	IMC-Agrico-New Wales	RQ	*	.8	10.4	.6
2	Hillsborough County (3/1/2010)	LF	QF83-405	25.8	28.8	24.2
3	Cargill Fertilizer Millpoint	RQ	QF87-570	1.8	12.4	2.3
4	CF Industries, Inc.	RQ	QF87-344	1.4	12.2	1.8
5	Farmland Hydro L.P.	RQ	QF90-146	1.0	9.1	2.3
6	IMC-Agrico-South Pierce	RQ	QF91-19-000	1.3	19.3	2.5
7	Auburndale Power Partners L.P.	RQ	QF93-29	8.8	58.2	14.8
8	Polk Power Partners L.P.	*	QF92-54	*	N/A	N/A
9						
10	SUBTOTAL					
11						
12	GRAND TOTAL					
13						
14						



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.) 04/30/97	Year of Report Dec. 31, 1996
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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

4. 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

5. 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 any 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 explanations 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)	
1,092				\$19,208		\$19,208	1
230,928			4,244,880	3,302,813		7,547,693	2
						0	3
6,321				109,550		109,550	4
10,957				198,447		198,447	5
10,526				192,239		192,239	6
1,085				15,463		15,463	7
77,891			4,705,800	1,175,749		5,881,549	8
						0	9
463,797			11,697,900	6,797,884		18,495,784	10
							11
915,828			25,343,362	23,610,915	* 44,771	48,999,048	12
							13
							14



< Page 326 Line 1 Column b >

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

< Page 326.1 Line 1 Column b >

Page 326.1, Lines 1-2 and 4-6 - Emergency A & B, Economy C & X and Schedule J Purchases.

< Page 326.1 Line 3 Column a >

Purchases from an Independent Power Producer, Hardee Power Partners, Limited, a subsidiary of TECO Power Services Corporation.

< Page 326.1 Line 7 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 9 Column c >

The rate schedule numbers in column C, page 326, lines 1-14 and page 326.1, lines 1-6, are Tampa Electric Company's and not of the seller.

< Page 326.2 Line 1 Column c >

QF82-16, QF84-81

< Page 326.2 Line 8 Column b >

N/A

< Page 326.2 Line 8 Column d >

Polk Power Partners is contractually required to provide capacity during Tampa Electric Company's peak periods. For 1996, average monthly capacity was 21.9 mw's.



< Page 327.2 Line 12 Column 1 >

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

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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> </div> <div style="width: 48%;"> <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> </div> </div>				
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 Company	OS
2				
3				
4	Cargill Fertilizer Ridgewood (1)	Cargill Fertilizer Ridgewood	Florida Power Corporation	OS
5				
6				
7	Auburndale Power Partners L.P. (1)	Auburndale Power Partners L.P.	Florida Power Corporation	OS
8				
9	TOTAL			
10				
11				
12	(1) Interconnect and Wheeling Contract.			
13				
14				
15				
16				
17				



Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as "wheeling")						
<p>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.</p> <p>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.</p>		<p>as identified in column (d), is provided.</p>				
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,		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	66,023	65,108	1
		between TECO & FP&L				2
						3
39	Ridgewood Substation	Interconnection	13	112,458	110,213	4
		between TECO & FPC				5
						6
49	Recker Substation	Interconnection	114	1,034,758	1,034,665	7
		between TECO & FPC				8
				1,213,239	1,209,986	9
						10
						11
						12
						13
						14
						15
						16
						17

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) 04/30/97	Year of Report Dec. 31, 1996	
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.
\$161,883		\$23,322	\$185,205	1
				2
				3
284,419		66,734	351,153	4
				5
				6
2,586,484		149,393	2,735,877	7
			0	8
3,032,786	0	239,449	3,272,235	9
				10
				11
				12
				13
				14
				15
				16
				17



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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>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.</p> <p>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.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.</p> <p>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</p>				<p>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.</p> <p>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.</p> <p>7. Footnote entries and provide explanations following all required data.</p>			
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.	102,574	99,836	\$289,038			\$289,038
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	TOTAL	102,574	99,836	289,038	0	0	289,038

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$714,159		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	345,733		
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	624,248		
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	\$37,682		
7	Directors' Fees and Expenses	428,508		
8	Internal and Public Communications	85,119		
9	Allocation of Parent Company Costs	120,035		
10	Miscellaneous Dues (6 items)	8,452		
11	Labor Cost (not reclassified to Acct. 920.01)	333,772		
12	Environmental	584,747		
13	Heat Pump Hot Water Heater Research Program	8,856		
14	Miscellaneous (150 items)	195,289		
15				
16				
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18				
19				
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23				
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43				
44				
45				
46	TOTAL	\$3,486,600		



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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		\$820,821		\$820,821
2	Steam Product Plant	55,134,418			55,134,418
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant	8,599,181			8,599,181
7	Transmission Plant	8,749,784			8,749,784
8	Distribution Plant	32,358,060			32,358,060
9	General Plant	14,731,312			14,731,312
10	Common Plant--Electric				
11	TOTAL	\$119,572,755	\$820,821		\$120,393,576

B. Basis for Amortization Charges

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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							
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**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	0
2	None	
3		
4	Account 426.1	
5	Salvation Army	7,622
6	Total-426.1	7,622
7		
8	Account 426.2	
9	None	0
10		
11	Account 426.3	
12	Penalties	3,730
13	Total-426.3	3,730
14		
15	Account 426.4	
16	Dues	113,326
17	Transportation, Fees, Lodging & Other Incurred Costs	198,434
18	Total-426.4	311,760
19		
20	Account 426.5	
21	Preliminary Business Development Costs	61,775
22	Total-426.5	61,775
23		
24	Account 430	
25	None	0
26		
27	Account 431	
28	Interest Expense-Customer Deposits (6% & 7% Rates)	3,066,461
29	Interest Expense-Commercial Paper *	7,359,236
30	Interest Expense-Deferred Recovery Clauses *	41,641
31	Interest Expense-Deferred Revenue *	3,837,532
32	Interest Expense-Lines of Credit Commitment Fees *	110,605
33	Interest Expense-Miscellaneous Other *	5,204
34	Total-431	14,420,679
35		
36		
37		
38	* Various Rates	
39		
40		
41		

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) 04/30/97	Year of Report Dec. 31, 1996
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. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.		
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 for Current Year (b) + (c)  (d)	Deferred in Account 182.5 at Beginning of year  (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 960001-EI		95,023	95,023	
5					
6	Continuing surveillance and review of				
7	conversation recovery charges of				
8	utilities. FPSC Docket No. 960002-EG.		31,982	31,982	
9					
10	Rate Case Filing-FPSC Docket No. 920324-EI				
11	per PSC Order No. PSC-93-0165-FOF-EI				
12	amount deferred into 182 will be amortized				
13	over four years.		0	0	351,133
14					
15	Continuing surveillance and review of				
16	miscellaneous FERC Dockets.		444,279	444,279	
17					
18	Continuing surveillance and review of				
19	miscellaneous FPSC Dockets.		498,038	498,038	
20					
21	Minor Items (less than \$25,000 each)		657,139	657,139	
22					
23	Continuing surveillance and review of				
24	tariff for transmission of utilities.				
25	FERC Docket No. ER-93-465-000		192,668	192,668	
26					
27	Continuing surveillance and review of FPL				
28	Point to Point and Network service tariff				
29	of utilities.		224,297	224,297	
30	FERC Docket No. ER-96-1775-000				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	0	\$2,143,426	\$2,143,426	\$351,133



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) 04/30/97		Year of Report Dec. 31, 1996	
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. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.				
5. Minor items (less than \$25,000) may be grouped.								
EXPENSES INCURRED DURING YEAR					AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3, End of Year (l)	Line No.	
Department (f)	Account No. (g)	Amount (h)						
Electric	928	95,023					1	
							2	
							3	
							4	
							5	
							6	
							7	
Electric	928	31,982					8	
							9	
							10	
							11	
							12	
				928	351,133	0	13	
							14	
Electric	928	444,279					15	
							16	
							17	
Electric	928	498,038					18	
							19	
Electric	928	657,139					20	
							21	
							22	
							23	
							24	
Electric	928	192,668					25	
							26	
							27	
							28	
Electric	928	224,297					29	
							30	
							31	
							32	
							33	
							34	
							35	
							36	
							37	
							38	
							39	
							40	
							41	
							42	
							43	
							44	
							45	
		\$2,143,426	0		\$351,133	0	46	

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) 04/30/97	Year of Report Dec. 31, 1996
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>					
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; 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 &amp; 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.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p style="margin-left: 20px;">A. Electric R, D &amp; D Performed Internally</p> <p style="margin-left: 40px;">(1) Generation</p> <p style="margin-left: 60px;">a. Hydroelectric</p> <p style="margin-left: 80px;">i. Recreation, fish, and wildlife</p> <p style="margin-left: 80px;">ii. Other hydroelectric</p>			<p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p style="margin-left: 20px;">a. Overhead</p> <p style="margin-left: 20px;">b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric, R, D &amp; D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p>		
Line No.	Classification (a)	Description (b)			
1	B-(4)	Hartline Electric Bus Project 18826			
2	A-(4)	USF Harmonic Modeling 18827			
3	A-(6)	Other 18823			
4					
5					
6					
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33					
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35					
36					
37					
38	Total				



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) 04/30/97	Year of Report Dec. 31, 1996		
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	\$43,669	930	\$43,669	\$215,138	1
0	0	930	10,000	0	2
0	0		0	1,501	3
					4
					5
					6
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					8
					9
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					12
					13
					14
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					27
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					36
0	43,669		53,669	216,639	37
					38



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) 04/30/97	Year of Report Dec. 31, 1996
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the			appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	\$17,935,814			
4	Transmission	2,887,589			
5	Distribution	7,353,133			
6	Customer Accounts	9,932,622			
7	Customer Service and Informational	4,089,805			
8	Sales	1,083,305			
9	Administrative and General	28,375,762			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$71,658,030			
11	Maintenance				
12	Production	21,474,731			
13	Transmission	1,346,560			
14	Distribution	4,593,027			
15	Administrative and General	2,321,043			
16	TOTAL Maint. (Total of lines 12 thru 15)	\$29,735,361			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	\$39,410,545			
19	Transmission (Enter Total of lines 4 and 13)	\$4,234,149			
20	Distribution (Enter Total of lines 5 and 14)	\$11,946,160			
21	Customer Accounts (Transcribe from line 6)	9,932,622			
22	Customer Service and Informational (Transcribe from line 7)	4,089,805			
23	Sales (Transcribe from line 8)	1,083,305			
24	Administrative and General (Enter Total of lines 9 and 15)	\$30,696,805			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$101,393,391	\$7,288,351	\$108,681,742	
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				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	0			



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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)	\$101,393,391	\$7,288,351	\$108,681,742			
63	Utility Plant						
64	Construction (By Utility Departments)						
65	Electric Plant	26,068,474	4,069,122	30,137,596			
66	Gas Plant						
67	Other						
68	TOTAL Construction (Total of lines 65 thru 67)	\$26,068,474	\$4,069,122	\$30,137,596			
69	Plant Removal (By Utility Departments)						
70	Electric Plant	1,782,505	211,018	1,993,523			
71	Gas Plant						
72	Other						
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$1,782,505	\$211,018	\$1,993,523			
74	Other Accounts (Specify):						
75	Non Utility						
76	Accounts	16,996	101,255	118,251			
77	Accounts Receiv-						
78	able & Deferred						
79	Accounts	2,352,041	39,599	2,391,640			
80							
81							
82							
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							
93							
94							
95	TOTAL Other Accounts	\$2,369,037	\$140,854	\$2,509,891			
96	TOTAL SALARIES AND WAGES	\$131,613,407	\$11,709,345	\$143,322,752			



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### ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled 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)	14,928,926
3	Steam	17,738,068	23	Requirements Sales for Resale (See instruction 4, page 311.)	123,078
4	Nuclear		24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	3,118,308
5	Hydro--Conventional		25	Energy Furnished Without Charge	
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	135,661
7	Other	322,758	27	Total Energy Losses	673,934
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	18,979,907
9	Net Generation (Enter Total of lines 3 thru 8)	18,060,826			
10	Purchases	* 915,828			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,213,239			
17	Delivered	1,209,986			
18	Net Transmission for Other (Line 16 minus Line 17)	3,253			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	18,979,907			

### 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	1,524,279	271,961	3,257	9	8:00
30	February	1,468,149	277,577	3,351	5	8:00
31	March	1,586,160	363,120	2,681	9	9:00
32	April	1,422,703	274,185	2,568	29	17:00
33	May	1,661,635	241,291	2,709	23	18:00
34	June	1,629,272	209,595	2,810	25	14:00
35	July	1,810,383	221,140	2,997	25	17:00
36	August	1,734,080	188,424	2,940	7	18:00
37	September	1,606,714	165,037	2,979	3	17:00
38	October	1,558,599	288,259	2,640	1	16:00
39	November	1,520,385	412,937	2,459	1	14:00
40	December	1,457,548	259,308	2,977	20	8:00
41	TOTAL	18,979,907	* 3,172,834			



< Page 401 Line 10 Column b >

Includes 463,797 mwhs of cogeneration and 452,031 mwhs of  
Emergency A, B & C Schedule J and Economy C & X purchases.

< Page 401 Line 41 Column c >

Total includes 54,526 mwhs of Associated Line Losses included in  
Line 27.

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) 04/30/97		Year of Report Dec. 31, 1996	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>1. Report data for plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. 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.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p>							
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		1,912			
7	Plant Hours Connected to Load	1,987		8,776			
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	*	212	*	1,205		
10	When Limited by Condenser Water	*	204	*	1,170		
11	Average Number of Employees	66		249			
12	Net Generation, Exclusive of Plant Use -- KWh	128,948,000		6,009,784,000			
13	Cost of Plant: Land and Land Rights	437,471		349,953			
14	Structures and Improvements	7,864,480		48,080,366			
15	Equipment Costs	44,828,979		255,161,173			
16	Total Cost	\$53,130,930		\$303,591,492			
17	Cost per KW of Installed Capacity (line 5)	228.4218		233.1946			
18	Production Expenses: Oper. Supv. & Engr.	205,729		823,460			
19	Fuel	5,767,224		140,739,008			
20	Coolants and Water (Nuclear Plants Only)	0		0			
21	Steam Expenses	668,604		3,899,448			
22	Steam From Other Sources	0		0			
23	Steam Transferred (Cr.)	0		0			
24	Electric Expenses	479,629		2,057,935			
25	Misc. Steam (or Nuclear) Power Expenses	968,600		4,190,313			
26	Rents	0		0			
27	Allowances	0		0			
28	Maintenance Supervision and Engineering	52,019		130,194			
29	Maintenance of Structures	177,291		2,102,153			
30	Maintenance of Boiler (Or Reactor) Plant	1,188,726		14,237,011			
31	Maintenance of Electric Plant	547,403		3,621,303			
32	Maintenance Misc. Steam (or Nuclear) Plant	95,898		509,592			
33	Total Production Expenses	\$10,151,123		\$172,310,417			
34	Expenses per Net KWh	\$0.0787		\$0.0286			
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		332,804		2,769,588		
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)		150,679		11,887		
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year		\$18.670		\$49.580		
40	Average Cost of Fuel per Unit Burned		\$17.330		\$50.820		
41	Avg. Cost of Fuel Burned per Million Btu		\$2.740		\$2.140		
42	Avg. Cost of Fuel Burned per KWh Net Gen		\$4.470		\$2.340		
43	Average Btu per KWh Net Generation		16.333		10.956		



Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/97	Year of Report Dec. 31, 1996
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>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.</p> <p>10. 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.</p> <p>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.</p> <p>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.</p>			
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
17	3,234	176	6
98	8,784	475	7
			8
* 17	* 1,745	* 187	9
* 15	* 1,711	* 145	10
1	323	1	11
597,000	11,599,336,000	15,778,000	12
0	\$5,147,146	\$834,366	13
75,362	156,739,355	1,515,304	14
1,737,349	849,410,852	20,971,065	15
\$1,812,711	\$1,011,297,353	\$23,320,735	16
100.7061	554.8956	132.8816	17
0	952,719	0	18
93,293	226,736,452	1,163,347	19
0	0	0	20
0	6,546,894	0	21
0	0	0	22
0	0	0	23
0	1,240,893	27,801	24
2,344	4,573,458	134	25
0	25,206	0	26
0	1,397,354	0	27
0	394,245	0	28
2,274	2,199,436	6,181	29
0	14,204,501	0	30
37,867	2,904,150	211,367	31
1,629	467,500	94	32
\$137,407	\$261,642,808	\$1,408,924	33
\$0.2301	\$0.0225	\$0.0892	34
	Oil	Coal	Oil
	BBL	Tons	BBL
2,196		5,135,419	44,107
139,266		11,402	138,286
\$28.790		\$42.320	\$28.370
\$42.480		\$44.420	\$26.380
\$7.260		\$1.950	\$4.540
\$15.630		\$1.970	\$7.370
21.515		10.096	16.236



Name of Respondent Tampa Electric Company		This Report Is: (1) [x] An Original (2) [ ] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/97		Year of Report Dec. 31, 1996	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>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.</p> <p>10. 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.</p> <p>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</p>				<p>-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>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.</p>			
Plant Name: PHILLIPS (d)		Plant Name: POLK-UNIT 1 (e)		Plant Name: (f)		Line No.	
INT. COMBUSTINE		IGCC				1	
CONVENTIONAL		FULL OUTDOOR BOILER				2	
1983		* 1996				3	
1983		1996				4	
38.43		326.10				5	
72		315				6	
2,110		2,064				7	
						8	
* 34		* 250				9	
* 34		* 250				10	
20		75				11	
52,916,000		253,467,000				12	
\$179,223		\$18,919,381				13	
283,729		13,774				14	
59,313,395		489,971,352				15	
\$59,776,347		\$508,904,507				16	
1,555.4604		1,560.5780				17	
88,867		125,687				18	
1,970,669		9,523,695				19	
0		0				20	
529,228		1,134,523				21	
0		0				22	
0		0				23	
155,990		(1,098,440)				24	
0		0				25	
0		0				26	
0		0				27	
58,036		61,885				28	
61,486		776,753				29	
0		0				30	
474,106		374,471				31	
124,239		(140,075)				32	
\$3,462,621		\$10,758,499				33	
\$0.0654		\$0.0424				34	
	Oil	Oil	Coal				35
	Bbl	Bbls	Tons				36
	81,958	210,110	65,640				37
	147,485	138,719	13,775				38
	\$20.180	\$28.070	\$44.620				39
	\$24.040	\$29.120	\$51.870				40
	\$3.880	\$5.000	\$1.880				41
	\$3.720	\$4.190	\$3.170				42
	9.594	8.383	16.831				43



< Page 402 Line 9 Column B >

At winter peak.

< Page 402 Line 9 Column c >

At winter peak.

< Page 402 Line 10 Column B >

At summer peak.

< Page 402 Line 10 Column c >

At summer peak.

< Page 403 Line 9 Column d >

At winter peak.

< Page 403 Line 9 Column E >

At winter peak.

< Page 403 Line 9 Column f >

At Winter peak

< Page 403 Line 10 Column d >

At summer peak.

< Page 403 Line 10 Column E >

At summer peak.

< Page 403 Line 10 Column f >

At summer peak.

< Page 403.1 Line 3 Column e >

Polk Unit One was placed in service on September 30.

< 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.

At winter peak.

< Page 403.1 Line 9 Column e >

At winter peak.



< Page 403.1 Line 10 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.

At summer peak.

< Page 403.1 Line 10 Column e >

At summer peak.

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.) 04/30/97		Year of Report Dec. 31, 1996	
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							
5	TOTAL	1966	12.65	(1)	(1)	3,636,251	
6							
7	(1) Dinner Lake was placed on long-term						
8	reserve standby March 1, 1994.						
9							
10							
11							
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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) 04/30/97	Year of Report Dec. 31, 1996	
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
<p>3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.</p> <p>4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>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.</p>						
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)			
	9,474	3,816		GAS		1
		3,816		OIL		2
			3,458			3
						4
						5
						6
						7
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Name of Respondent Tampa Electric Company	This Report Is: (2) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo. Da Yr) 04/30/97	Year of Report Dec. 31, 1996
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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 construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

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 230023	BB Sub Gen Lds	230.00		STDC	0.63		2
2	Gannon Station 230027	Gan Sub Lds	230.00		CDPSC	0.85		1
3	Gannon Sub 230001	Chapman	230.00		STDC	14.93		2
4	Gannon Sub 230001	Chapman	230.00		WDPSC	8.36		1
5	Big Bend Sub 230002	State Rd 60 Sub	230.00		STDC	9.32	6.71	2
6	Big Bend Sub 230002	State Rd 60 Sub	230.00		WDPSC	0.04		1
7	Big Bend Sub 230003	11th Ave Sub	230.00		STDC		2.71	2
8	Big Bend Sub 230003	11th Ave Sub	230.00		WDPSC	8.70		1
9	Big Bend Sub 230003	11th Ave Sub	230.00		SSPSC	4.67		1
10	Gannon Sub 230004	Bell Creek Sub	230.00		WDPSC	8.40		1
11	Gannon Sub 230005	Pebbledale	230.00		STDC	2.04		2
12	Gannon Sub 230005	Pebbledale	230.00		WDPSC	41.99		1
13	Big Bend Sub 230007	Mines Sub	230.00		WDPSC	19.00		1
14	Big Bend Sub 230007	Mines Sub	230.00		STDC	2.46		2
15	Gannon Sub 230902	Pebbledale	230.00		STDC		2.81	2
16	Gannon Sub 230902	Pebbledale	230.00		WDPSC	0.40		1
17	Big Bend Sub 230008	FPL Tie	230.00		STDC		2.38	2
18	Big Bend Sub 230008	FPL Tie	230.00		ADPSC	3.12		1
19	Big Bend Sub 230008	FPL Tie	230.00		WDPSC	10.13		1
20	Big Bend Sub 230010	River Sub	230.00		STDC	2.78	7.87	1
21	Big Bend Sub 230010	River Sub	230.00		SSPSC	4.25		1
22	Big Bend Sub 230010	River Sub	230.00		WDPSC	6.76		1
23	Eleventh Ave Sub 230016	Ohio Sub	230.00		SSPSC	6.08		1
24	Sheldon Rd Sub 230011	FPC Tie	230.00		SSPDC	1.53		2
25	Sheldon Rd Sub 230011	FPC Tie	230.00		SSPSC	3.56		1
26	Sheldon Rd Sub 230012	FPC Tie	230.00		WDPSC	4.80		1
27	Sheldon Rd Sub 230012	FPC Tie	230.00		SSPSC	0.31		1
28	Big Bend Sub 230014	FPL Tie	230.00		ADPSC	13.62		1
29	Ohio Sub 230015	Sheldon Rd	230.00		SSPSC	10.00		1
30	Big Bend Sub 230017	Big Bend Station	230.00		SSPSC	0.54		1
31	Big Bend Sub 230019	Big Bend Station	230.00		SSPSC	1.00		1
32	Gannon Sub 230006	River	230.00		WDPSC	13.50		1
33	Gannon Sub 230006	River	230.00		STSC	0.41		1
34	Gannon Sub 230006	River	230.00		SDPSC	0.91		1
35	Sheldon Rd Sub 230013	FPC Tie	230.00		WDPSC	4.95		1
36	TOTAL							



Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/97	Year of Report Dec. 31, 1996
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**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 AAC								1
1272 AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
954 AAC								6
1590 ACSR								7
1590 ACSR/AAC								8
2800 ACAR								9
954 ACSR								10
1590 ACSR								11
1590&954ACSR								12
1590 ACSR								13
1590 ACSR								14
954 ACSR								15
954 ACSR								16
1590&795 ACSR								17
2/795 ACSR								18
954 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590&954ACSR								22
2800 ACAR								23
1590 ACSR								24
1590 ACSR								25
1590 ACSR								26
1590 ACSR								27
2/795 ACSR								28
2800 ACAR								29
954 AAC								30
1590&954AAC								31
954ACSR, AAC								32
1590 ACSR								33
1590 ACSR								34
1590 ACSR								35
								36



Name of Respondent Tampa Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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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 construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

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 230024	Big Bend Sub Gen Lds	230.00		STDC		0.62	2
2	Big Bend Station 230025	Big Bend Sub Gen Lds	230.00		STDC	0.56		2
3	Big Bend Station 230026	Big Bend Sub Gen Lds	230.00		STDC		0.56	2
4	Sheldon Road 230020	Dale Mabry	230.00		WDPSC	8.13		1
5	Sheldon Rd Sub 230020	Dale Mabry	230.00		SSPDC		1.52	2
6	Sheldon Rd 230020	Dale Mabry	230.00		SSPSC	0.97		1
7	Pebbledale Sub 230021	Bell Creek Sub	230.00		WDPSC	21.92		1
8	Pebbledale Sub 230021	Bell Creek Sub	230.00		STDC		2.07	2
9	Pebbledale Sub 230021	Bell Creek Sub	230.00		WSPSC	1.25		1
10	Sheldon Rd Sub 230022	Jackson Road	230.00		SSPSC	0.55		1
11	Sheldon Rd Sub 230022	Jackson Road	230.00		SSPDC	2.67		2
12	Mines Sub 230401	Polk Power	230.00		WDPSC	17.64		1
13	Mines Sub 230401	Polk Power	230.00		SSPDC	6.15		2
14	Pebbledale 230601	FPC Tie	230.00		WDPSC	2.75		1
15	Pebbledale 230602	FPC Tie	230.00		WDPSC	11.27		1
16	S. Eloise Sub 230604	FPC Tie	230.00		WDPSC	16.28		1
17	S. Eloise 2306033	FPC Tie	230.00		CDPSC	0.05		1
18	Pebbledale 230603	Recker	230.00		WSPSC	1.05		1
19	Pebbledale 230603n	Recker	230.00		STDC	2.79		2
20	Pebbledale 230603	Recker	230.00		WDPSC	17.08		1
21	Pebbledale 230603	Recker	230.00		SSPDC	0.85		2
22	Pebbledale 230605	Polk	230.00		SSPDC	1.05		2
23	Pebbledale 230605	Polk	230.00		SSPSC	8.70		1
24	Polk 230606 Lds W	Pebbledale	230.00		SSPDC		6.33	2
25	Polk 230606	Pebbledale	230.00		WDPSC	6.55		1
26	Polk 230607	Hardee	230.00		SSPSC	8.30		1
27	Polk 230607	Hardee	230.00		SSPDC		1.04	2
28	Gannon Gen Lds 230028	Gannon Sub	230.00		DCPSC	0.53		1
29	Gannon Gen Lds 230028	Gannon Sub	230.00		SCPSC	0.24		1
30	Gannon Gen Lds 230029	Gannon Sub	230.00		DCPSC	0.90		1
31	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
32	Recker SW Sta	Ariana	230.00		SSPDC		0.85	2
33	Recker Sub 230610	Mission Energy	230.00		SSPDC	0.12		2
34	Recker Sub 230611	Mission Energy	230.00		SSPDC		0.13	2
35	GSU 230613	Polk Gen	230.00		SSPDC	0.24		2
36	TOTAL							



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.) 04/30/97	Year of Report Dec. 31, 1996
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**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 AAC								1
1590 ACSR/AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
1590 ACSR								12
1590 ACSR								13
954 ACSR								14
1590&954 ACSR								15
954 ACSR								16
954 ACSR								17
954&1590 ACSR								18
954 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 ACSR								22
1590 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 ACSR								26
1590 ACSR								27
1272 AAC								28
1272 AAC								29
1590 AAC								30
1590 ACSR								31
1590 ACSR								32
954 AAC								33
954 AAC								34
954 AAC								35
								36



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
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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 construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

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	GSU 230614	Polk Gen	230.00		SSPDC		0.26	2
2	GSU 230614	Polk Gen	230.00		SSPDC	0.20		1
3	Lake Agnes 230615	McIntosh	230.00		SSPDC		0.06	1
4	Lake Agnes 230616	Osceola	230.00		WDPSC		19.99	1
5	Lake Agnes 230616	Osceola	230.00		SSPSC		0.10	1
6	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
7	Osceola 230617	Cane Island	230.00		SDPSC		0.33	1
8	230902	De-energized	230.00		STDC		2.81	2
9	230902	De-energized	230.00		WDPSC	0.39		1
10	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
11	Gannon 138013	Gannon	138.00		STDC		0.17	2
12	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
13	Gannon 138012	Gannon	138.00		STDC		0.21	2
14	Gannon 138011	Gannon	138.00		STDC	0.22		1
15	Gannon 138011	Gannon	138.00		CDPC	0.64		1
16	Gannon 138008	Juneau	138.00		CSPSC	11.39		1
17	Gannon 138008	Juneau	138.00		CSPDC		1.18	2
18	Ohio 138007	Clearview	138.00		CSPSC	0.17		2
19	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
20	Ohio 138006	Himes	138.00		WSPSC	8.43		1
21	Ohio 138005	Clearview	138.00		CSPSC	0.83		1
22	Ohio 138005	Clearview	138.00		SSPSC	1.15	1.14	1
23	Ohio 138005	Clearview	138.00		UNDERGROUND	0.31		1
24	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
25	Hookers Point 138004	Gannon	138.00		CSPDC	2.20		2
26	Hookers Point	Gannon	138.00		WSPSC	1.22		1
27	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
28	Juneau 138003	Ohio	138.00		WSPSC	5.18		1
29	Gannon 138002	Juneau	138.00		CSPSC	2.06		1
30	Gannon 138002	Juneau	138.00		WSPSC	14.30		1
31	Various	Various	69.00		SPDC	11.12	12.54	
32	Various	Various	69.00		DPSC	12.58		
33	Various	Various	69.00		SPSC	757.16		
34	Various	Various	69.00		DPDC	1.74	1.45	
35	Various	Various	69.00		UNDERGROUND	14.41		
36	TOTAL					1,200.14	79.91	132



Name of Respondent Tampa Electric Company	This Report Is: (1) [ ] An Original. (2) [x] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/97	Year of Report Dec. 31, 1996
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**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)	
954 AAC								1
954 AAC								2
954 AAC								3
954 ACSR								4
954 ACSR								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
600 Cu. 954								10
600 Cu.								11
600 Cu., 954								12
600 Cu.								13
600 Cu.								14
600 Cu., 954								15
1590 AAC								16
1590 AAC								17
954 AAC								18
795 SSAC								19
795 SSAC								20
795 SSAC								21
954 AAC								22
500 AL XL								23
795 SSAC								24
954 AAC								25
954 AAC								26
954AAC, 795SAC								27
954AAC, 636AAC								28
600 Cu.								29
954ACSR, 954AC								30
Various								31
Various								32
Various								33
Various								34
Various	\$16,066,069	\$142,441,837	\$158,507,906					35
	\$16,066,069	\$142,441,837	\$158,507,906	0	0	0	0	36

Name of Respondent Tampa Electric Company		This Report Is: (1) [ ] An Original (2) [X] A Resubmission		Date of Report (Mo. Day Yr) 04/30/97		Year of Report Dec. 31, 1996	
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.				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			
2. Provide separate subheadings for overhead and under-							
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	Gannon	Chapman 230001	0.09	SSPSC			
2	Chapman	Dale Mabry 230033	0.09	SSPSC			
3	Polk Power	Pebbledale 230605	1.15	SSPDC			
4	Polk Power	Pebbledale 230605	(0.11)	SSPSC			
5	Polk Power	Hardee 230607	1.15	SSPDC W/605			
6	Recker	Lake Agnes 230612	5.48	SSPSC			
7	Recker	Lake Agnes 230612	4.30	SSPDC			
8	Lake Agnes	McIntosh 230615	0.06	SSPSC			
9	Lake Agnes	Osceola 230616	19.99	WDPSC			
10	Lake Agnes	Osceola 230616	0.10	SSPSC			
11	Osceola	Cane Island 230617	4.07	SSPSC			
12	Osceola	Cane Island 230617	0.33	SDPSC			
13	Various	Various	(9.69)	WDPSC			
14	Various	Various	18.85	CSPSC			
15	Various	Various	4.53	SSPDC W/230			
16	Various	Various	4.30	Underground			
17	TOTAL		*				
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	TOTAL		54.69		0	0	0



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.) 04/30/97		Year of Report Dec. 31, 1996	
TRANSMISSION LINES ADDED DURING YEAR (Continued)								
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column(m).				3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
				1,450,659	7,639,586	4,746,281	* 13,836,526	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
				\$1,450,659	\$7,639,586	\$4,746,281	\$13,836,526	44

< Page 424 Line 14 Column C >

Column C equals net miles of transmission line added during 1996.

< Page 425 Line 14 Column o >

Line Cost equals net cost of additions to transmission lines during 1996.



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) 04/30/97		Year of Report Dec. 31, 1996	
SUBSTATIONS							
1. Report below the information called for concerning substations of the respondent as of the end of the year.				resale, may be grouped according to functional character, but the number of such substations must be shown.			
2. Substations which serve only one industrial or street railway customer should not be listed below.				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).			
3. Substations with capacities of less than 10 MVA except those serving customers with energy for							
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	LAKEWOOD-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			

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.) 04/30/97		Year of Report Dec. 31, 1996	
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)		
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	
22.40	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) 04/30/97		Year of Report Dec. 31, 1996	
SUBSTATIONS							
1. Report below the information called for concerning substations of the respondent as of the end of the year.				resale, may be grouped according to functional character, but the number of such substations must be shown.			
2. Substations which serve only one industrial or street railway customer should not be listed below.				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).			
3. Substations with capacities of less than 10 MVA except those serving customers with energy for							
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			

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.) 04/30/97		Year of Report Dec. 31, 1996	
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)			
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) 04/30/97	Year of Report Dec. 31, 1996
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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 MVA 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	CHAPMAN	TRANS-UNATTENDED	230.00	69.00	
22	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00	
23	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69.00	13.00	
24	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00	
25	DALE MABRY-RURAL	TRANS-UNATTENDED	69.00	13.00	
26	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00	
27	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69.00	13.00	
28	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110.00	69.00	
29	11TH AVE-TAMPA	TRANS-UNATTENDED	69.00	13.00	
30	11TH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00	
31	GANNON STA-TAMPA	TRANS-UNATTENDED	230.00	138.00	
32	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138.00	15.00	
33	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138.00	15.00	
34	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138.00	20.00	
35	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230.00	18.00	
36	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230.00	20.00	
37	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230.00	23.00	
38	HAMPTON-RURAL	TRANS-UNATTENDED	69.00	13.00	
39	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00	
40	HIMES-TAMPA	TRANS-UNATTENDED	69.00	13.00	

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) 04/30/97		Year of Report Dec. 31, 1996	
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)		
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	
4,342.00	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	
224.00	1					21	
300.00	2					22	
28.00	1					23	
28.00	1					24	
56.00	2					25	
392.00	2					26	
48.00	2					27	
60.00	1					28	
56.00	2					29	
224.00	1					30	
224.00	1					31	
150.00	2					32	
150.00	2					33	
180.00	1					34	
205.00	1					35	
270.00	1					36	
433.00	1					37	
28.00	1					38	
224.00	1					39	
47.00	3					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.) 04/30/97		Year of Report Dec. 31, 1996	
SUBSTATIONS							
1. Report below the information called for concerning substations of the respondent as of the end of the year.				resale, may be grouped according to functional character, but the number of such substations must be shown.			
2. Substations which serve only one industrial or street railway customer should not be listed below.				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).			
3. Substations with capacities of less than 10 MVA except those serving customers with energy for							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00			
2	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138.00	69.00			
3	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69.00	13.00			
4	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69.00	13.00			
5	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00			
6	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00			
7	JACKSON RD-TAMPA	TRANS-UNATTENDED	69.00	13.00			
8	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00			
9	JUNEAU-TAMPA	TRANS-UNATTENDED	69.00	13.00			
10	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00			
11	LAKE SILVER-WINTER HAVEN	TRANS-UNATTENDED	69.00	13.00			
12	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00			
13	MULBERRY-SAME	TRANS-SEMIATTENDED	69.00	13.00			
14	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00			
15	OSCEOLA	TRANS-UNATTENDED	228.00	69.00			
16	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00			
17	PHILLIPS-SEBRING	TRANS-ATTENDED	69.00	13.00			
18	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00			
19	RUSKIN-RURAL	TRANS-UNATTENDED	69.00	13.00			
20	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00			
21	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00			
22	SO. ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00			
23	SO. ELOISE-RURAL	TRANS-UNATTENDED	69.00	13.00			
24	SO. GIBSONTON-SAME	TRANS-UNATTENDED	230.00	69.00			
25	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00			
26	STATE RD 60-RURAL	TRANS-UNATTENDED	69.00	13.00			
27	TOTAL TRANSMISSION						
28							
29	TOTAL TRANSMISSION & DISTRIBUTION						
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
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) 04/30/97	Year of Report Dec. 31, 1996	
SUBSTATIONS (Continued)						
<p>5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>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.</p>						
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
168.00	1					2
43.00	1					3
67.00	2					4
88.00	1					5
60.00	1					6
56.00	2					7
224.00	1					8
56.00	2					9
336.00	2					10
48.00	2					11
392.00	2					12
50.00	2					13
672.00	2					14
224.00	1					15
168.00	1					16
50.00	2					17
448.00	2					18
28.00	1					19
168.00	1					20
364.00	2					21
168.00	1					22
28.00	1					23
196.00	1					24
420.00	2					25
28.00	1					26
10,710.00	78					27
						28
15,052.00	268					29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						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) 04/30/97	Year of Report Dec. 31, 1996
<b>ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS</b>					
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>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</p>			<p>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.</p>		
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	535,921	127,118	6,743	
2	Additions During Year				
3	Purchases	20,368	5,424	281	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	20,368	5,424	281	
6	Reductions During Year				
7	Retirements	8,846	3,447	172	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of lines 7 and 8)	8,846	3,447	172	
10	Number at End of Year (Lines 1+5-9)	547,443	129,095	6,852	
11	In Stock	10,585	871	150	
12	Locked Meters on Customers' Premises	23,610			
13	Inactive Transformers on System				
14	In Customers' Use	513,117	127,753	6,663	
15	In Company's Use	131	471	39	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	547,443	129,095	6,852	



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) 04/30/97	Year of Report Dec. 31, 1996
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# 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	\$68,419,795	\$1,075,703	\$900,551	\$479,124,391	
2	Water Pollution Control Facilities	11,518,642	1,798,905	(46,963)	52,180,972	
3	Solid Waste Disposal Costs	27,706,714	311,080	(22,021)	121,750,250	
4	Noise Abatement Equipment			(37,561)	396,108	
5	Esthetic Costs			(255)	36,129	
6	Additional Plant Capacity	330,510		2,530,240	11,531,187	
7	Miscellaneous (Identify significant)			3,883	6,937,623	
8	TOTAL (Total of lines 1 thru 7)	\$107,975,661	\$3,185,688	\$3,327,874	\$671,956,660	
9	Construction Work in Progress				9,432	



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<b>ENVIRONMENTAL PROTECTION EXPENSES</b>			
<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 addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</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>		<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	\$13,411,594	*
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	18,630,568	*
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	30,051,064	
7	Replacement Power Costs	5,403,534	*
8	Taxes and Fees		
9	Administrative and General	1,324,509	
10	Other (Identify significant)		
11	TOTAL	\$68,821,269	

< Page 431 Line 1 Column b >

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

< Page 431 Line 2 Column b >

Allocation of expenses made on basis of plant investment.

< Page 431 Line 7 Column b >

Based on estimated power usage times average cost per KWH.



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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
1. Report below the information called for concerning distribution watt-hour meters and line transformers.		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.			
2. Include watt-hour demand distribution meters, but not external demand meters.					
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent.					
If 500 or more meters or line transformers are held under a					
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	535,921	127,118	6,743	
2	Additions During Year				
3	Purchases	20,368	5,424	281	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	20,368	5,424	281	
6	Reductions During Year				
7	Retirements	8,846	3,447	172	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of lines 7 and 8)	8,846	3,447	172	
10	Number at End of Year (Lines 1+5-9)	547,443	129,095	6,852	
11	In Stock	10,585	871	150	
12	Locked Meters on Customers' Premises	23,610			
13	Inactive Transformers on System				
14	In Customers' Use	513,117	127,753	6,663	
15	In Company's Use	131	471	39	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	547,443	129,095	6,852	

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THE FOLLOWING INFORMATION WAS REQUESTED BY THE FLORIDA PUBLIC  
SERVICE COMMISSION IN ADDITION OF THE FEDERAL ENERGY REGULATORY  
COMMISSION FORM 1

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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 and Director	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Coalbed Methane, Inc. Tampa, Florida
		Director	TECO Oil & Gas, Inc. (Prior to 2/24/97 known as 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. Charles R. Black	Vice President - Energy Supply of Tampa Electric Company (Effective 1/15/97)	No affiliations	
4. William N. Cantrell	Vice President - Energy Supply of Tampa Electric Company (Prior to 1/15/97)	Director of Peoples Gas Transition Team (Effective 1/15/97)	TECO Energy, Inc.
5. Roger A. Dunn	Vice President - Human Resources of Tampa Electric Company	Vice President - Human Resources	TECO Energy, Inc. Tampa, Florida
6. Gordon L. Gillette	Vice President - Regulatory and Business Strategy (previously Regulatory Affairs) of Tampa Electric Company	No affiliations	



# Affiliation of Officers and Directors

Company: Tampa Electric Company

For the Year Ended December 31, 1996

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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. William L. Griffin	Vice President - Controller and Assistant Secretary of Tampa Electric Company (Effective 1/17/96)	Vice President - Controller	TECO Energy, Inc. Tampa, Florida
8. Roger H. Kessel	General Counsel and 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	Gulfcoast Transit Company Tampa, Florida
		Secretary	G C Service Company, Inc. Tampa, Florida
		Senior Vice President - General Counsel and Secretary	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, 1996**

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
8. Roger H. Kessel (continued)		Secretary and Director	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
		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	TECO Oil & Gas, Inc. (Prior to 2/24/97 known as TECO Gas & Oil, Inc.) Tampa, Florida



## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

For each of the officials named in Part I of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part I 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
8. Roger H. Kessel (continued)		Secretary	TPS Clean Coal, Inc. Tampa, Florida
		Secretary	TPS Panama One, Inc. Tampa, Florida
		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 and Director	30th Street R & D Park, Inc. Tampa, Florida
		Secretary and Director	UTC II, Inc. Tampa, Florida
		Secretary (Effective 11/27/96)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		Secretary (Effective 9/17/96)	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary (Effective 11/15/96)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary (Effective 10/7/96)	TECO EnergySource, Inc. Tampa, Florida
		Secretary and Director (Effective 5/6/96)	TPS International Power, Inc. Grand Cayman, Cayman Islands

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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
8. Roger H. Kessel (continued)		Secretary and Director (Effective 11/7/96)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (Prior to 12/17/96 known as TPS Tasajero International, Inc. and prior to 11/13/96 known as TPS Tasajero International, LDC)
		Secretary (Effective 11/15/96)	TPS San Jose, LDC Grand Cayman, Cayman Islands (Prior to 12/17/96 known as Tasajero II, LDC)
9. Lester L. Lefler	Vice President - Controller of Tampa Electric Company (Retired effective 01/17/96)	No affiliations	
10. Alan D. Oak	Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company	Senior Vice President - Finance 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 and Director	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



## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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. Alan D. Oak (continued)		Treasurer and Director	Lake County Power Resources, Inc. Tampa, Florida
		Treasurer and Director	Tampa Essex, Inc. Tampa, Florida
		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

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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. Alan D. Oak (continued)		Treasurer and Director	TPS Operations Company Tampa, Florida
		Treasurer and Director	30th Street R & D Park, Inc. 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
		Treasurer and Director	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director	TPS Panama One, Inc. Tampa, Florida
		Vice President, Treasurer and Director	TECO Oil & Gas, Inc. (Prior to 2/24/97 known as TECO Gas & Oil, Inc.) Tampa, Florida
		Treasurer and Director	UTC II, Inc. Tampa, Florida
		Treasurer and Director (Effective 11/27/96)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		Treasurer and Director (Effective 9/17/96)	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer (Effective 11/15/96)	Tasajero I, LDC Grand Cayman, Cayman Islands



## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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. Alan D. Oak (continued)		Treasurer and Director (Effective 10/7/96)	TECO EnergySource, Inc. Tampa, Florida
		Treasurer and Director (Effective 5/6/96)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (Effective 11/7/96)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (Prior to 12/17/96 known as TPS Tasajero International, Inc. and prior to 11/13/96 known as TPS Tasajero International, LDC)
		Treasurer (Effective 11/15/96)	TPS San Jose, LDC Grand Cayman, Cayman Islands (Prior to 12/17/96 known as Tasajero II, LDC)
		Director	Energy Insurance Mutual Tampa, Florida
11. John B. Ramil	Vice President - Energy Services and Planning of Tampa Electric Company	President (Effective 11/27/96)	Bosek, Gibson and Associates, Inc. Tampa, Florida
12. Harry I. Wilson	Vice President - Energy Delivery (previously Transmission and Distribution) of Tampa Electric Company	President (Effective 9/17/96)	Power Engineering & Construction, Inc. Tampa, Florida
13. Girard F. Anderson	Director of Tampa Electric Company	President, Chief Operating Officer and Director	TECO Energy, Inc. Tampa, Florida
		Director	SunTrust Bank, Tampa Bay Tampa, Florida
		Director (Effective 11/27/96)	Bosek, Gibson and Associates, Inc. Tampa, Florida
14. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board (Until 5/1/96)	McFarlane, Ausley, Ferguson & McMullen Tallahassee, Florida
		Chairman of the Board (Effective 5/1/96)	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Sprint Corporation Kansas City, Missouri

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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
14. DuBose Ausley (continued)		Chairman of the Board	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Capital City Bank Tallahassee, Florida
		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
		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
		Co-Trustee	DuBose Ausley Irrevocable Trust Tallahassee, Florida



## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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
14. C. DuBose Ausley (continued)		Trustee	Kate Ireland Perseverance Trust Tallahassee, Florida
		Director	Florida Combined Life Insurance Company, Inc. Tallahassee, Florida
		President	Ausley Timber Corp. Tallahassee, Florida
		Trustee	Dog Island Property Partnership Tallahassee, Florida
15. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
16. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
17. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida
		Vice Chairman of the Board and Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

For each of the officials named in Part I of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part I 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
17. James L. Ferman, Jr. (continued)		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile of Brandon Brandon, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile of North Tampa Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Chevrolet Company Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Acura/Mazda/Chrysler-Plymouth Tampa, Florida
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President and Director	Ferman Insurance Agency, Inc. Tampa, Florida
		President and Director	Ferman Automotive Management Services, Inc. Tampa, Florida
		Vice President and Director	Crystal Motor Car Company, Inc. d/b/a Crystal Chevrolet/Crystal Jeep-Eagle/Mazda Tampa, Florida



## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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
17. James L. Ferman, Jr. (continued)		Vice President and Director	English Chevrolet Company d/b/a English Chrysler-Plymouth, Dodge, Jeep-Eagle Wauchula, Florida
		Vice President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc. d/b/a Sunshine BMW-Volvo Tarpon Springs, Florida
		Vice President and Director	Ferman Ford, Inc. Wauchula, Florida
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida
		President and Director	Ferman Jeep-Eagle, Inc. Tampa, Florida

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

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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
18. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida
19. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Northeast Investment Management, Inc. Boston, Massachusetts
		Director and Clerk	Scully Signal Co. Wilmington, Massachusetts
20. Dennis R. Hendrix	Director of Tampa Electric Company	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	Pan Energy Corp. Houston, Texas
(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, 1996**

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
21. 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	United Healthcare Corporation Minneapolis, Minnesota
		Director	Inter-Regional Financial Group, Inc. Minneapolis, Minnesota
22. William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Acme Metals Co. Riverdale, Illinois
		Vice Chairman and Chief Executive Officer	Newell Co. Freeport, Illinois
23. 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 (17) New York, New York
24. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1996**

For each of the officials named in Part I of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part I 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. John A. Urquhart (continued)		President	John A. Urquhart Associates Fairfield, Connecticut
		Vice Chairman and Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Incorporated Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland
25. 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, 1996

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 DuBose Ausley Sara L. Baldwin H. L. Culbreath Roger A. Dunn James L. Ferman, Jr. Edward L. Flom William L. Griffin Henry R. Guild, Jr. Timothy L. Guzzle Dennis R. Hendrix Robert L. Ryan William P. Sovey 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. Gulfcoast 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. Tampa Essex, Inc. Tampa Essex Place Associates, Ltd. UTC II, Inc. 30th Street R & D Park, Inc. TECO Coalbed Methane, Inc.	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, 1996

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
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. TPS Panama One, Inc. TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Ltd. TPS International Power, Inc. (Effective 5/6/96) TPS San Jose International, Inc. (Effective 11/7/96) (Prior to 12/17/96 known as TPS Tasajero International, Inc. and prior to 11/13/96 known as TPS Tasajero International, LDC) Tasajero I, LDC (Effective 11/15/96) TPS San Jose, LDC (Effective 11/15/96) (Prior to 12/17/96 known as Tasajero II, LDC) San Jose Power Holding Company, Ltd. (Effective 12/24/96) Central Generadora Eletrica San Jose, SRL	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. Harry I. Wilson Alan D. Oak Roger H. Kessel	Power Engineering & Construction, Inc. (Effective 9/17/96)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Power Engineering & Construction, Inc.,	
8. Alan D. Oak Roger H. Kessel	TeCom Inc.	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, 1996**

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
9. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Oil & Gas, Inc. (Prior to 2/24/97 known as TECO Gas & Oil, Inc.)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas, Inc.	
10. Girard F. Anderson John B. Ramil Alan D. Oak Roger H. Kessel	Bosek, Gibson and Associates, Inc. (Effective 11/27/96) Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Bosek, Gibson and Associates, Inc.	
11. Alan D. Oak Roger H. Kessel	TECO EnergySource, Inc. (Effective 10/07/96) Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.	
10. Girard F. Anderson	SunTrust Bank, Tampa Bay Tampa, Florida	\$617	Agency commission and bank services
11. DuBose Ausley	Ausley & McMullen, PA (after 5/1/96) Macfarlane, Ausley, Ferguson & McMullen (prior to 5/1/96) Tallahassee, Florida	\$647,333	Legal services
		\$386,223	Legal services
12. H. L. Culbreath	H. L. Culbreath Tampa, Florida	\$127,697	Consulting services
13. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$469,804	Purchase of automobiles and related items
14. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$1,400	Catering Services
15. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$22,362	Credit card services, bank fees and related services
		\$1,677,212	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
16. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$6,488	Electrical products

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

Company: *Tampa Electric Company*

For the Year Ended December 31, 1996

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).

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	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)	\$1,047,445,910	\$0	\$1,047,445,910	\$1,047,445,910	\$0	\$1,047,445,910	\$0
2	Sales for Resale (447)	93,295,874	93,295,874		93,295,874	93,295,874	0	0
3	Total Sales of Electricity	1,140,741,784	93,295,874	1,047,445,910	1,140,741,784	93,295,874	1,047,445,910	0
4	Provision for Rate Refunds (449.1)	0	0	0	0	0	0	0
5	Total Net Sales of Electricity	1,140,741,784	93,295,874	1,047,445,910	1,140,741,784	93,295,874	1,047,445,910	0
6	Total Other Operating Revenues (450-456) (A)	(17,027,378)	0	(17,027,378)	(27,856,402)	(84,829)	(27,771,573)	10,744,195
7	Other (Specify)							
8								
9								
10	<b>Total Gross Operating Revenues</b>	<b>\$1,123,714,406</b>	<b>\$93,295,874</b>	<b>\$1,030,418,532</b>	<b>\$1,112,885,382</b>	<b>\$93,211,045</b>	<b>\$1,019,674,337</b>	<b>\$10,744,195</b>

Notes: (A) Total Other Operating Revenues excludes (\$9,055,888) of Deferred Retail Fuel Expenses, (\$1,102,286) of Deferred Capacity Revenues, (\$586,012) of Deferred Environmental Cost Revenues and (\$9) of Deferred Oil Backout Revenues. These 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, 1996**

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)
	<b>Additions to Corporate Structure:</b>
November 27, 1996	Bosek, Gibson and Associates, Inc.
September 9, 1996	Power Engineering & Construction, Inc.
May 6, 1996	TPS International Power, Inc
May 6, 1996	TPS San Jose International, Inc
November 15, 1996	Tasajero 1, LDC
November 15, 1996	TPS San Jose, LDC
December 24, 1996	San Jose Power Holding Company, Ltd.
	Central Generadora Electrica San Jose, SRL
April 15, 1996	TECO EnergySource, Inc.
	See attached organizational chart

Schedule 1 - PSC/AFA 16

## Corporate Structure





# ***Analysis of Diversification Activity***

## ***New or Amended Contracts with Affiliated Companies***

***Company: Tampa Electric Company***

***For the Year Ended December 31, 1996***

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)
TECO Coal Company	New purchase agreement issued December 5, 1996 to purchase 18,000 tons of spot coal. Terms and prices are provided for under this agreement between Tampa Electric Company and TECO Coal Company.

Schedule 2 - PSC/AFA 16

***For the Year Ended December 31, 1996***

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Gatliff Coal Company	Coal Purchase	\$51,645,347.00
TECO Trans. & Trade Company, Inc.	Coal transportation, transfer and storage	\$92,804,051.00
G C Service Company, Inc.	Unloading vessels at plant	\$6,714,973.00
Hardee Power Partners	Purchased Power	\$24,218,216.00
Hardee Power Partners	Unit Power Sale	\$20,504,927.00



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1996**

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	\$9,938,504
TECO Energy, Inc.	Tax Services	Not applicable	P	234-09	394,271
TECO Energy, Inc.	Legal Services	Not applicable	P	234-09	415,269
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	369,223
TECO Properties Corporation	Lease of parking facilities	Lease agreement 05-28-95 to 05-27-96 05-28-96 to 05-27-97	P	234-04	374,004
TECO Properties Corporation	Lease of building (2)	Lease agreement 09-10-95 to 09-10-2001	P	931-00	0
TECO Properties Corporation	Data processing services	Not applicable	S	146-03	1,767
TECO Energy, Inc.	"	"	S	146-09	281,796
TECO Transport & Trade Corporation	"	"	S	146-10	77,301
TECO Coal Corporation	"	"	S	146-11	11,139
TeCom Inc.	"	"	S	146-17	55,151
TECO Power Services Corporation	"	"	S	146-23	19,650
TPS Operations Company	"	"	S	146-28	11,505
TCAE, Ltd.	"	"	S	146-35	7,465
Gatliff Coal Company	Personnel Services	Not applicable	S	146-01	476
TECO Properties Corporation	"	"	S	146-03	725
Electro Coal Transfer Corporation	"	"	S	146-04	10,227
GC Service	"	"	S	146-08	576
TECO Energy	"	"	S	146-09	114,199
TECO Transport & Trade Corporation	"	"	S	146-10	31,895
TECO Coal Corporation	"	"	S	146-11	14,927
TEMS Pilot Project	"	"	S	146-12	240,912
TeCom Inc.	"	"	S	146-17	70,877
TECO Power Services	"	"	S	146-23	36,165
TPS Operations Company	"	"	S	146-28	49,979
TCAE, Ltd.	"	"	S	146-35	20,439
(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, 1996**

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	\$54,224
TECO Transport & Trade Corporation	"	"	S	146-10	59,247
TeCom Inc	"	"	S	146-17	10,557
TECO Power Services Corporation	"	"	S	146-23	29,902
TPS Operations Company	"	"	S	146-28	28,245
Electro-Coal Transfer Corporation	Corporate communications	Not applicable	S	146-04	7,533
Mid-South Towing Company	including graphics services	"	S	146-05	4,679
Gulfcoast Transit Company	"	"	S	146-06	3,821
GC Service	"	"	S	146-08	5,904
TECO Energy, Inc.	"	"	S	146-09	313,525
TECO Transport & Trade Corporation	"	"	S	146-10	11,827
TeCom Inc.	"	"	S	146-17	69,681
TECO Power Services Corporation	"	"	S	146-23	1,982
TECO Properties Corporation	Building services	Not applicable	S	146-03	326
TECO Energy, Inc.	(Janitorial, maintenance,	"	S	146-09	169,298
TECO Transport & Trade Corporation	furniture purchase, etc.)	"	S	146-10	68,492
TEMS Pilot Project	"	"	S	146-12	2,005
TeCom Inc.	"	"	S	146-17	95,994
TECO Power Services Corporation	"	"	S	146-23	508,617
TPS Operations Company	"	"	S	146-28	37,778
TECO Energy, Inc.	Vehicles owned by Tampa	Not applicable	S	146-09	17,269
TECO Transport & Trade Corporation	Electric and provided to	"	S	146-10	554
TEMS Pilot Project	affiliates. Vehicle cost fully	"	S	146-12	822
TeCom Inc.	allocated to affiliates	"	S	146-17	1,026
TECO Power Services Corporation	"	"	S	146-23	544
TPS Operations Company	"	"	S	146-28	1,559



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1996**

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.	Office space cost allocation for TECO Plaza	Not applicable	S	146-09	\$339,715
TECO Transport & Trade Corporation	"	"	S	146-10	207,764
TeCom Inc.	"	"	S	146-17	128,703
TECO Power Services Corporation	"	"	S	146-23	107,795
Gatliff Coal Company	Environmental services	Not applicable	S	146-01	518
TECO Energy, Inc.	"	"	S	146-09	4,974
TECO Coal	"	"	S	146-11	1,766
TPS Operations Company	"	"	S	146-28	8,602
TCAE, Ltd.	"	"	S	146-35	960
TECO Power Services Corporation	Engineering services	Not applicable	S	146-23	4,117
TPS Operations Company	"	"	S	146-28	1,637
TECO Properties Corporation	Lease of office space at TECO Plaza	04-25-95 to 04-25-96 04-26-96 to 04-25-97	S	146-03	28,980

### *Assets or Rights Purchased from or Sold to Affiliates*

***For the Year Ended December 31, 1996***

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

458



**Analysis of Diversification Activity**  
**Employee Transfers**

**Company:**

**For the Year Ended December 31, 1996**

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
William N. Cantrell	Tampa Electric Company	TECO Energy, Inc.	VP - Energy Supply	Director of Peoples Gas Companies Transition Team	Permanant
Wayne W. Hopkins	Tampa Electric Company	TECO Energy, Inc.	VP Corporate Communications	VP Corporate Communications	Permanant
Marsha G. Milburn	Tampa Electric Company	TECO Energy, Inc.	Executive Secretary	Executive Secretary	Permanant
Jacqueline Y. Prater	Tampa Electric Company	TECO Energy, Inc.	Financial Reporting Analyst	Associate Auditor	Permanant
Dawn E. Brennan	Tampa Electric Company	TECO Power Services	Sr. Financial Reporting Analyst	Financial Analyst	Permanant
John T. Duff	Tampa Electric Company	TECO Power Services	General Manager, Gannon/Hookers Pt.	Director of Operations	Permanant
Marjorie L. Meister	Tampa Electric Company	TECO Power Services	Systems Analyst	Adminstrator, Accounting Services	Permanant
Daniel E. Geil	Tampa Electric Company	TECO Power Services	Manager, Project Management	Manager, Internal and Domestic O & M Services.	Permanant
Dania Perry	Tampa Electric Company	TECO Power Services	Senior Engineer	Manager, Energy Marketing	Permanant
Joe D. Rice	Tampa Electric Company	Electro-Coal Transfer C	IGCC Process Specialist	Electrician A	Permanant

Schedule 6 - PSC/AFA 16