

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

EI806-97-AR

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)

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

ITEM 2: ☐ An Original Signed Form OR ☒ Conformed Copy

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

98/100
AUDITING &
FINANCIAL ANALYSIS DIV



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

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 19 97

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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.

RECEIVED
PUBLIC SERVICE
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98 APR 30 PM 3:44
AUDITING &
FINANCIAL ANALYSIS DIV

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 19 97

Report of Independent Accountants

To the Board of Directors
Tampa Electric Company

We have audited the balance sheets of the Electric Division of Tampa Electric Company as of December 31, 1997 and 1996, 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, 1997, included on pages 110 through 123.9 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 the Electric Division of Tampa Electric Company as of December 31, 1997 and 1996, the results of its operations and its cash flows for the year ended December 31, 1997, and net income for the year ended December 31, 1996, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

Coopers & Lybrand L.L.P.

Tampa, Florida
January 15, 1998

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, 1997 to December 31, 1997, 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, 1998
Date

/s/ W. L. Griffin
Signature

W. L. Griffin
Name

Vice President - Controller
Title

INSTRUCTIONS FOR FILING THE

FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

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

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 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 otherwise 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 of 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, 1997	
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) 04/30/98
ATTESTATION		
<p>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.</p>		
01 Name W.L. Griffin	03 Signature /s/ W. L. Griffin	04 Date Signed (Mo, Da, Yr) 04/30/98
02 Title Vice President - Controller		
<p>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.</p>		

Name of Respondent Tampa Electric Company	This Report Is: (2) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
LIST OF SCHEDULES (Electric Utility)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts		have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".	
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-96	
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	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-96	
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	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250 - 251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256 - 257	Ed. 12-96	

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) 04/30/98	Year of Report Dec. 31, 1997
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-96	
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	
INCOME ACCOUNT SUPPORTING SCHEDULES			
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	
COMMON SECTION			
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
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402 - 403	Rev. 12-95	
Hydroelectric Generating Plant Statistics (Large Plants)	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants)	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants)	410 - 411	Ed. 12-87	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/98	Year of Report Dec. 31, 1997
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LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422 - 423	Ed. 12-87	
Transmission Lines Added During Year	424 - 425	Ed. 12-86	
Substations	426 - 427	Ed. 12-96	
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
Stockholders' Reports Check appropriate box: <input checked="" type="checkbox"/> Four copies will be submitted. <input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent Tampa Electric Company	This Report Is: (1) <input type="checkbox"/> An Original. (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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 North 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>x 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) 04/30/98	Year of Report Dec. 31, 1997
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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

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) 04/30/98	Year of Report Dec. 31, 1997
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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 &	Specializes in engineering,	100%	
6	Construction, Inc.	construction, and maintenance		
7		services that involve energy		
8		delivery or required related		
9		expertise performed for		
10		existing Tampa Electric		
11	*	Company customers as well as		
12		an expanded market.		
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OTE: The information below is provided to comply with reporting requirements to 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 Corporaton

Electro-Coal Transfer Corporation

G C Service 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

Bear Branch Coal Company

Raven Rock Development Corporation

TECO Properties Corporation

CPSC, Inc.

30th Street R&D Park, Inc.

City Plaza Partners, Ltd.

UTC II, Inc.

Southshore Residential, Inc.

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)

Hardee Power Partners Limited

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 Administraciones Limitada

TPS Operciones de Guatemala, Limitada

TPS Transport International, Inc.

TPS San Jose International, Inc.

TPS San Jose, LDC

TPS Pavana Ltd.

TPS Escuintla I, LDC

Pasco Power GP, Inc.

TECO Investments, Inc.

TECO Finance, Inc.

TeCom Inc.
 TECO Oil & Gas, Inc.
 Bosek, Gibson and Associates, Inc.
 BGA Special Project One, Inc.
 Peoples Gas Company
 Peoples Sales & Service Company
 Peoples Cogeneration Company
 PAS Power Corporation
 Suwannee Gas Marketing, Inc.
 TECO Gas Services, Inc.
 Peoples Gas System (Florida) , 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) 04/30/98	Year of Report Dec. 31, 1997
OFFICERS				
<p>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</p>		<p>who performs similar policymaking functions.</p> <p>2. If a change was made during the year in the incumbency of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>		
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	
1	President and Chief Operation Officer	* K.S. Surgenor	\$530,000	
2	Senior Vice President - General Counsel and Secretary	R.H. Kessel (1)	176,604	
3	Vice President - Corporate and Operating Services	M.F. Wadsworth (1)	176,200	
4	Vice President - Corporate Communications	W.W. Hopkins (1)	85,715	
5	Vice President - Energy Delivery	H.I. Wilson	195,250	
6	Vice President - Finance and Chief Financial Officer	* J.B. Ramil (1)	194,373	
7	Vice President - Energy Supply	C.R. Black	188,000	
8	Vice President - Controller and Assistant Secretary	W.L. Griffin (1)	116,094	
9	Vice President - Human Resources	R.A. Dunn (1)	144,153	
10	Vice President - Regulatory Affairs	* G.L. Gillette (1)	129,293	
11	Chairman of the Board and Chief Executive Officer	* T.L. Guzzle (1)	385,991	
12	Chairman of the Board and Chief Executive Officer	* G.F. Anderson (1)	285,473	
13	Vice President, Treasurer and Chief Financial Officer	* A.D. Oak (1)	185,821	
14				
15				
16				
17	(1) These individuals are also TECO Energy officers.			
18	salaries shown are allocations to Tampa			
19	Electric Company.			
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< Page 104 Line 1 Column b >

K.S. Surgenor resigned as President of Tampa Electric Company effective 04-01-98.

< Page 104 Line 6 Column b >

J.B. Ramil was promoted from Vice President-Energy Services and Planning Tampa Electric to Vice President-Finance and Chief Financial Officer, TECO Energy effective 11-01-97. Subsequently, J.B. Ramil was promoted to President, Tampa Electric effective 04-01-98.

< Page 104 Line 10 Column b >

G.L. Gillette was promoted from Vice President-Regulatory and Business Strategy of Tampa Electric Company to Vice President Regulatory Affairs at TECO Energy effective 08-01-97. Subsequently, G.L. Gillette was promoted to Vice President Finance and Chief Financial Officer, TECO Energy and Tampa Electric Company effective 04-01-98.

< Page 104 Line 11 Column b >

T.L. Guzzle retired as Chief Executive Officer effective 11-13-97.

< Page 104 Line 12 Column b >

G.F. Anderson was promoted to President and Chief Executive Officer effective 11-13-97, and Chairman of the Board, TECO Energy, Inc., effective 02-02-98.

< Page 104 Line 13 Column b >

A.D. Oak was promoted from Vice President-Treasurer and Chief Financial Officer, Tampa Electric to Executive Vice President and Chief Operating Officer, TECO Energy Inc., 11-13-97.

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) 04/30/98	Year of Report Dec. 31, 1997
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	Chairman of the Board and CEO	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.	3312 Jean Circle		
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.	Northwest Investment Management, Inc.		
24		50 Congress St.		
25		Boston, MA 02109		
26				
27	Guzzle, Timothy L. (Prior to 01-28-98)	TECO Energy, Inc.		
28	Chairman of the Board (Prior to 01-28-98)	P.O. Box 111		
29	CEO (Prior to 11-13-97)	Tampa, FL 33601		
30				
31	Hendrix, Dennis R. (Prior to 06-05-97)	Duke Energy Corporation		
32		P.O. Box 1642		
33		Houston, TX 77251-1642		
34				
35	Rankin, Tom L.	101 E. Kennedy Blvd		
36		Tampa, FL 33602		
37				
38	Ryan, Robert L.	Medtronic, Inc.		
39		7000 Central Ave. NE		
40		Minneapolis, MN 55432-3576		
41				
42	Sovey, William P.	Newell Co.		
43		1 Millington Rd.		
44		Beloit, WI 53511		
45				
46	Touchton, J. Thomas	The Witt-Touchton Co.		
47		1 Tampa City Center, Suite 3405		
48		Tampa, FL 33602		

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DIRECTORS				
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.		
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)		
1	Urquhart, John A.	John A. Urquhart Associates		
2		111 Beach Rd.		
3		Fairfield, CT 06430		
4				
5	Welch, James O., Jr.	200 Deforest Ave.		
6		East Hanover, NJ 07936-1944		
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Name of Respondent Tampa Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
SECURITY HOLDERS AND VOTING POWERS							
<p>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.</p> <p>2. If any security other than stock carries voting rights, explain in a footnote the circumstances</p>				<p>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.</p> <p>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.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>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 1997.</p>		<p>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</p> <p style="text-align: right;">Total: 10</p> <p style="text-align: right;">By proxy: 0</p>		<p>3. Give the date and place of such meeting: April 16, 1997 702 N. Franklin St. Tampa, Florida</p>			
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1997					
		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	0	0		
6	TOTAL votes of Security holders listed below	10	10	0	0		
7	TECO Energy, Inc - Parent	10	10	0	0		
8	702 N. Franklin St.						
9	Tampa, Florida 33602						
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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) 04/30/98	Year of Report Dec. 31, 1997
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)
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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.) 04/30/98	Year of Report Dec. 31, 1997
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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) 04/30/98	Year of Report Dec. 31, 1997
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IMPORTANT CHANGES DURING THE YEAR (Continued)

1. None
2. In June 1997, TECO Energy acquired Lykes Energy, Inc. As part of this acquisition, Lykes' regulated gas distribution utility, Peoples Gas System, Inc., (PGS) was merged into Tampa Electric Company and now operates as the Peoples Gas System division. Also in June 1997, TECO Energy completed its acquisition of West Florida Natural Gas Company (West Florida), a local gas distribution company, which now operates as part of the Peoples Gas System division. The acquisitions of PGS and West Florida, were accounted for as poolings of interests and, accordingly, the 1997 financial statements filed with the Securities and Exchange Commission in Tampa Electric Company's Annual Report on Form 10-K included the financial results of PGS and West Florida Gas. However, for purposes of this Annual Report on FERC Form 1, only the financial and operating results for the electric operations of Tampa Electric Company are presented herein.
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 1997, Tampa Electric Company paid \$989,903 to Ausley & McMullen, PA (prior to 5/16/97 known as Macfarlane, Ausley, Ferguson, & McMullen), of which DuBose Ausley, a Director, is Chairman. Tampa Electric Company paid \$114,660 to H. L. Culbreath, a Director, for consulting services. Tampa Electric Company paid \$24,835 to Ferman Motor Car Company, Inc., of which James L. Ferman, Jr., a Director, is President and Director. These amounts were for purchases under competitive bid conditions. Tampa Electric Company paid \$348,293 to NationsBank Corporation, of which Timothy L. Guzzle, Chairman of the Board and Chief Executive Officer, was a Director. Tampa Electric Company paid \$688,944 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) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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	\$3,569,701,269	\$3,664,635,439	
3	Construction Work in Progress (107)	200-201	7,074,232	7,975,337	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$3,576,775,501	\$3,672,610,776	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,298,496,239	1,412,874,007	
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,278,279,262	\$2,259,736,769	
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)	-	\$2,278,279,262	\$2,259,736,769	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	-			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	6,297,791	6,839,807	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	292,112	353,916	
16	Investments in Associated Companies (123)	-			
17	Investment in Subsidiary Companies (123.1)	224-225	20,000	(4,076)	
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)		\$6,025,679	\$6,481,815	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	30,782	(122,188)	
25	Special Deposits (132-134)	-	123,204	132,634	
26	Working Fund (135)	-	76,871	62,773	
27	Temporary Cash Investments (136)	-	5	760,197	
28	Notes Receivable (141)				
29	Customer Accounts Receivable (142)	-	70,936,593	76,812,577	
30	Other Accounts Receivable (143)	-	32,231,263	30,528,102	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,049,611	801,282	
32	Notes Receivable from Associated Companies (145)	-			
33	Accounts Receivable from Assoc. Companies (146)	-	2,337,484	8,600,641	
34	Fuel Stock (151)	227	56,616,281	68,002,361	
35	Fuel Stock Expenses Undistributed (152)	227	0	0	
36	Residuals (Elec) and Extracted Products (153)	227	0	0	
37	Plant Materials and Operating Supplies (154)	227	41,220,279	44,134,416	
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	351,880	1,467,404	
42	(Less) Noncurrent Portion of Allowances	228-229			
43	Stores Expense Undistributed (163)	-	0	(64)	
44	Gas Stored Underground-Current (164.1)	-			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-			
46	Prepayments (165)	-	3,479,608	6,662,934	
47	Advances for Gas (166-167)	-			
48	Interest and Dividends Receivable (171)	-	41,210	46,995	
49	Rents Receivable (172)	-			
50	Accrued Utility Revenues (173)	-	24,161,218	23,913,806	
51	Miscellaneous Current and Accrued Assets (174)				
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$230,557,067	\$260,201,306	

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) 04/30/98	Year of Report Dec. 31, 1997
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)	-	\$7,491,142	\$7,025,404
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232	93,644,450	84,248,002
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	2,210,401	2,295,790
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	246,549	588,003
61	Temporary Facilities (185)	-		
62	Miscellaneous Deferred Debits (186)	233	1,645,466	21,852,689
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353	216,639	215,701
65	Unamortized Loss on Reacquired Debt (189)	-		
66	Accumulated Deferred Income Taxes (190)	234	102,914,400	107,677,955
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$208,369,047	\$223,903,544
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$2,723,231,055	\$2,750,323,434

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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	19,960,000	0	
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	19,245	0	
7	Other Paid-in Capital (208-211)	253	816,578,909	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	778,629	700,921	
11	Retained Earnings (215, 215.1, 216)	118-119	191,662,273	181,337,402	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		(24,076)	
13	(Less) Reacquired Capital Stock (217)	250-251			
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,147,138,586	\$1,116,888,102	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	665,890,000	665,595,000	
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)	-	0	0	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	3,742,191	3,497,621	
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$662,147,809	\$662,097,379	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	-	0	0	
25	Accumulated Provision for Property Insurance (228.1)	-	12,000,000	16,000,000	
26	Accumulated Provision for Injuries and Damages (228.2)	-	5,407,361	5,454,540	
27	Accumulated Provision for Pensions and Benefits (228.3)	-	42,584,484	41,874,945	
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)		\$59,991,845	\$63,329,485	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	98,600,000	180,900,000	
33	Accounts Payable (232)	-	60,732,478	54,441,153	
34	Notes Payable to Associated Companies (233)	-			
35	Account Payable to Associated Companies (234)	-	17,666,517	20,601,048	
36	Customer Deposits (235)	-	52,866,432	52,500,323	
37	Taxes Accrued (236)	262-263	7,399,251	7,594,840	
38	Interest Accrued (237)	-	12,070,365	14,988,595	
39	Dividends Declared (238)	-			
40	Matured Long-Term Debt (239)	-			
41	Matured Interests (240)	-			
42	Tax Collections Payable (241)	-	2,708,664	3,705,034	
43	Miscellaneous Current and Accrued Liabilities (242)		27,810,514	8,669,640	
44	Obligations Under Capital Leases-Current (243)				
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$279,854,221	\$343,400,633	

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) 04/30/98	Year of Report Dec. 31, 1997
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	53,836,711	49,250,917	
49	Deferred Gains from Disposition of Utility Plant (256)		150,285	256,039	
50	Other Deferred Credits (253)	269	18,229,069	14,777,636	
51	Other Regulatory Liabilities (254)	278	142,364,800	112,800,149	
52	Unamortized Gain on Reacquired Debt (257)	269	20,618	18,590	
53	Accumulated Deferred Income Taxes (281-283)	272-277	359,497,111	387,504,504	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$574,098,594	\$564,607,835	
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)		\$2,723,231,055	\$2,750,323,434	

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.) 04/30/98	Year of Report Dec. 31, 1997
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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	\$1,201,703,579	\$1,123,714,406
3	Operating Expenses			
4	Operation Expenses (401)	320-323	614,413,928	602,221,683
5	Maintenance Expenses (402)	320-323	78,247,139	65,519,541
6	Depreciation Expense (403)	336-337	140,862,841	119,572,755
7	Amort. & Depl. of Utility Plant (404-405)	336-337	808,408	820,821
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	(241,619)	(241,619)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		21,597,329	18,982,805
12	(Less) Regulatory Credits (407.4)		17,326,459	14,074,229
13	Taxes Other Than Income Taxes (408.1)	262-263	91,750,017	86,966,265
14	Income Taxes - Federal (409.1)	262-263	54,500,327	58,301,357
15	- Other (409.1)	262-263	6,463,074	10,121,257
16	Provision for Deferred Income Taxes (410.1)	234,272-277	63,838,503	63,414,385
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	41,630,160	55,813,959
18	Investment Tax Credit Adj. - Net (411.4)	266	(4,584,630)	(4,661,248)
19	(Less) Gains from Disp. of Utility Plant (411.6)		44,031	44,070
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)		\$1,008,654,667	\$951,085,744
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$193,048,912	\$172,628,662

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo. Day, Yr.)
04/30/98

Year of Report
Dec. 31, 1997

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year

which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

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
\$1,201,703,579	\$1,123,714,406					2
						3
614,413,928	602,221,683					4
78,247,139	65,519,541					5
140,862,841	119,572,755					6
808,408	820,821					7
(241,619)	(241,619)					8
						9
						10
21,597,329	18,982,805					11
17,326,459	14,074,229					12
91,750,017	86,966,265					13
54,500,327	58,301,357					14
6,463,074	10,121,257					15
63,838,503	63,414,385					16
41,630,160	55,813,959					17
(4,584,630)	(4,661,248)					18
44,031	44,070					19
						20
						21
						22
\$1,008,654,667	\$951,085,744	0	0	0	0	23
\$193,048,912	\$172,628,662	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) 04/30/98		Year of Report Dec. 31, 1997	
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							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0

Name of Respondent Tampa Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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)	--	\$193,048,912	\$172,628,662	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)		414,334	300,526	
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		346,719	181,981	
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Nonoperating Rental Income (418)		(321,314)	(597,674)	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	(24,076)		
35	Interest and Dividend Income (419)		294,475	282,444	
36	Allowance for Other Funds Used During Construction (419.1)		115,692	16,497,721	
37	Miscellaneous Nonoperating Income (421)		39,144	311,330	
38	Gain on Disposition of Property (421.1)		2,190	2,190	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$173,726	\$16,614,556	
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	1,703,619	384,887	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$1,703,619	\$384,887	
45	Taxes Applicable to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	152,000	140,000	
47	Income Taxes - Federal (409.2)	262-263	(302,480)	(159,847)	
48	Income Taxes - Other (409.2)	262-263	(47,033)	(22,158)	
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	104,155	54,065	
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	0	60,976	
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)		(\$94,522)	(\$50,080)	
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(\$1,435,371)	\$16,279,749	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		41,621,948	37,474,575	
57	Amort. of Debt Disc. and Expense (428)		1,792,445	1,772,749	
58	Amortization of Loss on Reacquired Debt (428.1)				
59	(Less) Amort. of Premium on Debt - Credit (429)		0	1,778	
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		2,028	2,028	
61	Interest on Debt to Assoc. Companies (430)	340			
62	Other Interest Expense (431)	340	12,822,814	14,420,679	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		44,677	6,371,312	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$56,190,502	\$47,292,885	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$135,423,039	\$141,615,526	
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)		\$135,423,039	\$141,615,526	

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) 04/30/98	Year of Report Dec. 31, 1997
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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)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		\$191,662,273
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: Costs associated with retirement		
5	Credit: of series A,B & D Preferred Stock		
6	Credit: Premium Capital Series A and B		19,245
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		\$19,245
10	Debit: Costs associated with retirement		
11	Debit: of Series A,B & D Preferred Stock		
12	Debit: Capital Issuance Expense		(130,748)
13	Debit: Call Premium		(429,750)
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$560,498)
16	Balance Transferred from Income (Account 433 less Account 418.1)		135,447,115
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		(143,443)
25	Series B - \$4.16 per share		(139,250)
26	Series D - \$4.58 per share		(306,700)
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(589,393)
30	Dividends Declared - Common Stock (Account 438)		
31			(144,641,340)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$144,641,340)
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)		\$181,337,402

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) 04/30/98	Year of Report Dec. 31, 1997
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)	\$181,337,402		
	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)	(24,076)		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance - End of Year (Total of Lines 49 Thru 52)	(\$24,076)		

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
STATEMENT OF CASH FLOWS			
1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.		2. Under "Other" specify significant amounts and group others. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on pages 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.	
Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)	
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	\$135,423,039	
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	140,862,841	
5	Amortization of (Specify)	566,789	
6			
7			
8	Deferred Income Taxes (Net)	22,312,498	
9	Investment Tax Credit Adjustment (Net)	(4,585,794)	
10	Net (Increase) Decrease in Receivables	(10,442,111)	
11	Net (Increase) Decrease in Inventory	(14,300,153)	
12	Net (Increase) Decrease in Allowances Inventory	(1,115,524)	
13	Net Increase (Decrease) in Payables and Accrued Expenses	(1,206,980)	
14	Net (Increase) Decrease in Other Regulatory Assets	9,396,449	
15	Net Increase (Decrease) in Other Regulatory Liabilities	885,349	
16	(Less) Allowance for Other Funds Used During Construction	160,369	
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other: Interest on Tax Prepayment	(13,658,578)	
19	Deferred Revenue	(30,450,000)	
20	Revenue Refund	(19,775,201)	
21	Other	(4,513,785)	
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$209,238,470	
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (Including Land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(125,137,193)	
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	160,369	
31	Other:		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$124,976,824)	
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)	5	

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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)	(\$124,976,819)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short - Term Debt (c)	82,300,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	\$82,300,000
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(295,000)
74	Preferred Stock	(19,960,000)
75	Common Stock	
76	Other: Associated Costs-Redemption of Preferred Stock	(482,789)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(589,393)
81	Dividends on Common Stock	(144,641,340)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$83,668,522)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	\$593,129
87		
88	Cash and Cash Equivalents at Beginning of Year	107,653
89		
90	Cash and Cash Equivalents at End of Year	* 700,782

See page 123.8 for reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

Name of Respondent Tampa Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/98	Year of Report Dec. 31, 1997
NOTES TO FINANCIAL STATEMENTS			
<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) 04/30/98	Year of Report Dec. 31, 1997
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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 the various regulatory agreements approved by the FPSC in 1995 and 1996. Revenues are 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.

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.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

coals of comparable quality. As a result of this buyout, Tampa Electric customers will benefit from anticipated net fuel savings of more than \$40 million through the year 2004. In February 1995, the FPSC authorized the recovery of the \$25.5 million buy-out amount plus carrying costs through the Fuel and Purchased Power Cost Recovery Clause over the ten-year period beginning April 1, 1995. In 1997, 1996 and 1995, \$2.7 million, \$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 provided for a \$25-million revenue refund to customers to be made over the 12-month period beginning Oct. 1, 1996. This refund consisted 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 the capital costs incurred in the construction of the Polk Power project, 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 began receiving a \$25-million temporary base rate reduction, reflected as a credit on customer bills over the 15-month period which began 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 4.0% for 1997, 1996 and 1995.

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

Asset Impairment

The company periodically assesses whether there has been a permanent impairment of its long-lived assets and certain intangibles held and used by it, in accordance with FAS 121, Accounting for the Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of. No write-down of assets due to impairment was required in 1997 or 1996.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Deferred Income Taxes

The liability method is utilized 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 1997, 1996 and 1995. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

Reclassifications and Restatements

Certain prior year 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.

	Common Stock		Issue	
	Shares	Amount	Expense	Total
(thousands)	-----	-----	-----	-----
Balance Dec. 31, 1994				
As previously reported	10	\$777.3	\$(1.4)	\$775.9
Contributed capital from parent	-	76.0	--	76.0
	-----	-----	-----	-----
Balance Dec. 31, 1995	10	853.3	(1.4)	851.9
Contributed capital from parent	-	83.0	--	83.0
Cost associated with Preferred Stock retirements (1)		--	.6	.6
	-----	-----	-----	-----
Balance Dec. 31, 1996	10	936.3	(.8)	935.5
Cost associated with Preferred Stock retirements (2)	-	---	.1	.1

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NOTES TO FINANCIAL STATEMENTS (Continued)

Balance Dec. 31, 1997	10	\$936.3	\$ (.7)	\$935.6
-----------------------	----	---------	---------	---------

- (1) In April 1996, Tampa Electric retired \$35 million aggregate par value of 8.00% Series E and 7.44% Series F preferred stock. In connection with this retirement, \$.6 million of associated issuance costs were recognized.
- (2) In July 1997, Tampa Electric retired all of its outstanding shares (\$20 million aggregate per value) of 4.32% Series A, 4.16% Series B and 4.58% Series D preferred stock at redemption prices of \$103.75, \$102.875 and \$101.00 per share, respectively. In connection with this retirement, \$.1 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 bonds issues contain provisions that limit the dividend payment on the company's common stock. At Dec. 31, 1997, 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, including 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. About 67 percent of plan assets were invested in common stocks and 33 percent in fixed income investments at Dec 31, 1997.

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)	1997 ----	1996 ----	1995 ----
Service cost (benefits earned during the period)	\$ 9.2 -----	\$ 8.5 -----	\$ 7.2 -----
Interest cost of projected benefit obligations	19.9 -----	18.8 -----	17.3 -----
Less: Return on plan assets-Actual	65.6	43.4	66.4
Less net amortization of unrecognized transition asset and deferred return	38.8 -----	18.6 -----	43.3 -----

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NOTES TO FINANCIAL STATEMENTS (Continued)

Net return on assets	26.8	24.8	23.1
	-----	-----	-----

Net pension expense recognized in TECO Energy's Consolidated Statements of Income (1)	\$ 2.3	\$ 2.5	\$ 1.4
	=====	=====	=====

(1) The company's portion was \$.7 million, \$1.8 million and \$.2 million for 1997, 1996 and 1995, respectively.

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

	Dec. 31, 1997	Dec 31, 1996
(millions)	-----	-----
Fair market value of plan assets	\$ 365.9	\$ 320.5
Projected benefit obligation	(297.1)	(262.2)
	-----	-----
Excess of plan assets over projected benefit obligation	68.8	58.3
Less unrecognized net gain from past experience different from that assumed	78.8	65.9
Less unrecognized prior service cost	(10.8)	(11.7)
Less unrecognized net transition asset (being amortized over 19.5 years)	7.5	8.5
	-----	-----
Accrued pension (liability) (2)	\$ (6.7)	\$ (4.4)
	=====	=====
Accumulated benefit obligation (including vested benefits of \$221.6 for 1997 and \$196.7 for 1996)	\$ 248.1	\$ 220.0
	=====	=====

(2) The company's portion was \$6.6 million and \$5.9 million at Dec. 31, 1997 and 1996, respectively.

Assumptions Used in Determining Actuarial Valuations

	1997	1996
Discount rate to determine projected benefit obligation	7.25%	7.75%
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

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NOTES TO FINANCIAL STATEMENTS (Continued)

to a defined dollar benefit based on years of service. Postretirement benefit levels are substantially unrelated to salary. Tampa Electric Company reserves the right to terminate or modify the plan in whole or in part at any time.

Components of Postretirement Benefit Cost (millions)	1997 ----	1996 ----	1995 ----
Service cost (benefits earned during the period)	\$1.1	\$1.3	\$1.2
Interest cost on projected benefit obligations	4.1	4.3	4.8
Amortization of transition obligation (straight line over 20 years)	1.9	1.9	2.0
Amortization of actuarial loss/(gain)	---	0.3	0.2
Net periodic Postretirement benefit	==== \$7.1	==== \$7.8	==== \$8.2

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

	Dec 31, 1997 -----	Dec 31, 1996 -----
Accumulated Postretirement benefit obligation		
Active employees eligible to retire	\$ (3.9)	\$(2.4)
Active employees not eligible to retire	(20.8)	(18.6)
Retirees and surviving spouses	(32.7)	(37.8)
	----- (57.4)	----- (58.8)
Less unrecognized net loss from past experience	(6.0)	(9.2)
Less unrecognized transition obligation	(27.8)	(29.6)
Liability for accrued postretirement benefit	===== \$(23.6)	===== \$(20.0)

Assumptions Used in Determining Actuarial Valuations

	1997 -----	1996 -----
Discount rate to determine projected benefit obligation	7.25%	7.75%

The assumed health care cost trend rate for medical costs prior to age 65 was 9.5% in 1997 and decreases to 5.75% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 7.0% in 1997 and decreases to 5.75% in 2002 and thereafter.

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NOTES TO FINANCIAL STATEMENTS (Continued)

A 1% change in the medical trend rates would produce a 7% (\$0.4 million) change in the aggregate service and interest cost for 1997 and a 7% (\$4.3 million) change in the accumulated Postretirement benefit obligation as of Dec. 31, 1997.

F. Income Tax Expense

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

(millions)	Federal	State	Total
1997	-----	-----	-----
Currently payable	\$54.2	\$ 6.4	\$60.6
Deferred	16.6	5.6	22.2
Amortization of investment tax credits	(4.6)	--	(4.6)
	-----	-----	-----
Total income tax expense	\$66.2	\$12.0	\$78.2
	=====	=====	=====
Included in other income, net			(0.2)

Included in operating expense			\$78.4
			=====
(millions)			
1996			
Currently payable	\$58.1	\$10.1	\$68.2
Deferred	6.7	0.9	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			(0.2)

Included in operating expenses			\$71.3
			=====
(millions)			
1995			
Currently payable	\$ 72.1	\$ 12.5	\$ 84.6
Deferred	(11.8)	(2.0)	(13.8)
Amortization of investment tax credits	(4.8)	-	(4.8)
	-----	-----	-----
Total income tax expense	\$ 55.5	\$ 10.5	66.0
	=====	=====	=====
Included in other income, net			(0.2)

Included in operating expenses			\$ 66.2
			=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes. The principle components of the company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

(millions)	Dec. 31, 1997	Dec. 31, 1996
Deferred tax assets (1)		
Property related	\$ 87.4	\$ 84.4
Leases	5.2	5.4
Insurance reserves	9.2	7.2
Early capacity payments	2.2	2.2
Other	3.7	3.7
	-----	-----
Total deferred income tax assets	107.7	102.9
Deferred income tax liabilities (1)		
Property related	(420.9)	(401.7)
Other	33.4	42.2
	-----	-----
Total deferred income tax liabilities	(387.5)	(359.5)
	-----	-----
Accumulated deferred income taxes	\$(279.8)	\$(256.6)
	=====	=====

(1) Certain property related assets and liabilities have been netted. The total income tax provisions differ from amounts computed by applying the federal statutory tax rate to income before income taxes for the following reasons:

(millions)	1997	1996	1995
Net income	\$135.5	\$141.6	\$133.7
Total income tax provision	78.3	71.2	66.0
	-----	-----	-----
Income before income taxes	\$213.8	\$212.8	\$199.7
	=====	=====	=====
Income taxes on above at federal statutory rate of 35%	\$ 74.8	\$ 74.5	\$ 70.0
Increase (decrease) due to			
State income tax, net of federal income tax	7.8	7.2	6.8
Amortization of investment tax credits	(4.6)	(4.7)	(4.8)
Equity portion of AFUDC	.0	(5.8)	(4.9)
Other	.3	(.1)	(1.1)
	-----	-----	-----
Total income tax provision	\$ 78.3	\$ 71.1	\$ 66.0
	=====	=====	=====
Provision for income taxes as a percent of income before income taxes	36.6%	33.4%	33.0%
	=====	=====	=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

G. Short-term Debt

Notes payable consisted primarily of commercial paper with weighted average interest rates of 5.72% and 5.43% at Dec. 31, 1997 and 1996, respectively. The carrying amount of notes payable approximated fair market value because of the short maturity of these instruments. Unused lines of credit at Dec. 31, 1997 were \$230 million. Certain lines of credit require commitment fees ranging from .05% to .075% on the unused balances.

H. Related Party Transactions (millions)

Net transactions with affiliates are as follows:

	1997 ----	1996 ----	1995 ----
Fuel and interchange related, net	\$154.6	\$154.9	\$166.4
Administrative and general, net	\$ 7.4	\$ 10.1	\$ 11.8

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

	1997 ----	1996 ----
Accounts receivable	\$ 2.5	\$ 2.3
Accounts payable	\$ 20.1	\$17.7

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

I. Commitments and Contingencies

The company's capital expenditures are estimated to be \$129 million in 1998 and \$515 million for 1999 through 2002 for equipment and facilities to meet customer growth and generation reliability programs.

Per instruction 1 on page 120, the following is a reconciliation of "Cash and Cash Equivalents at the End of the Year" to related amounts on the balance sheet.

Description	Page Reference	Amount
Cash	Pg. 110, line 24	\$(122,188)
Working Funds	Pg. 110, line 26	62,773
Cash Equivalents	See note below	760,197

Total Cash and Cash Equivalents	Pg. 121, line 90	\$ 700,782
		=====

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NOTES TO FINANCIAL STATEMENTS (Continued)

Note:

Total Temporary		
Cash Investments	Pg. 110, line 27	\$760,197
Less: short-term investments		
(included in Temp. Cash Invest.)		0

Cash Equivalents		
(included in Temp. Cash Invest.)		\$760,197
		=====

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

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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)	\$3,547,480,496	\$3,547,480,496	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	78,760,585	78,760,585	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$3,626,241,081	\$3,626,241,081	
9	Leased to Others			
10	Held for Future Use	32,660,288	32,660,288	
11	Construction Work in Progress	7,975,337	7,975,337	
12	Acquisition Adjustments	5,734,070	5,734,070	
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$3,672,610,776	\$3,672,610,776	
14	Accum. Prov. for Depr., Amort., & Depl.	1,412,874,007	1,412,874,007	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,259,736,769	\$2,259,736,769	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,410,574,596	1,410,574,596	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	2,299,411	2,299,411	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,412,874,007	\$1,412,874,007	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Aquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$1,412,874,007	\$1,412,874,007	

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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
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ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the</p>			

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	3,836,470	2,146,975
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$3,836,470	\$2,146,975
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,249,234	0
9	(311) Structures and Improvements	231,192,138	1,950,714
10	(312) Boiler Plant Equipment	854,343,389	15,936,388
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	253,219,815	2,279,681
13	(315) Accessory Electric Equipment	148,298,841	706,888
14	(316) Misc. Power Plant Equipment	30,172,003	693,782
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,524,475,420	\$21,567,453
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbo generator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	19,932,970	0
35	(341) Structures and Improvements	1,888,168	4,375
36	(342) Fuel Holders, Products, and Accessories	491,129,952	5,852,297
37	(343) Prime Movers		
38	(344) Generators	77,971,576	211,360
39	(345) Accessory Electric Equipment	2,844,820	15,689

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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
897,590	0		5,085,855	(303)	4
\$897,590	0		\$5,085,855		5
					6
					7
0	0		7,249,234	(310)	8
517,610	382,758		233,008,000	(311)	9
6,702,454	(1,472,987)		862,104,336	(312)	10
				(313)	11
712,356	0		254,787,140	(314)	12
325,109	821,054		149,501,674	(315)	13
33,580	268,120		31,100,325	(316)	14
\$8,291,109	(\$1,055)		\$1,537,750,709		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	0		19,932,970	(340)	34
0	(13,774)		1,878,769	(341)	35
0	14,872		496,997,121	(342)	36
				(343)	37
1,643	(1,144)		78,180,149	(344)	38
0	0		2,860,509	(345)	39

Name of Respondent Tampa Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Day, Yr.) 04/30/98	Year of Report Dec. 31, 1997
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	\$46,812	\$10,158	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$593,814,298	\$6,093,879	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,118,289,718	\$27,661,332	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	13,233,458	225,028	
45	(352) Structures and Improvements	1,848,491	58,862	
46	(353) Station Equipment	115,895,567	1,799,969	
47	(354) Towers and Fixtures	4,342,274	26,460	
48	(355) Poles and Fixtures	63,150,345	2,367,266	
49	(356) Overhead Conductors and Devices	66,510,479	1,941,100	
50	(357) Underground Conduit	9,617,053	(3,239,882)	
51	(358) Underground Conductors and Devices	955,882	3,247,431	
52	(359) Roads and Trails	2,612,924	86,215	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$278,166,473	\$6,512,449	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	4,787,573	0	
56	(361) Structures and Improvements	718,004	121,780	
57	(362) Station Equipment	94,159,488	4,640,574	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	114,483,441	6,899,824	
60	(365) Overhead Conductors and Devices	137,203,575	5,091,845	
61	(366) Underground Conduit	68,588,840	4,445,890	
62	(367) Underground Conductors and Devices	83,933,381	6,781,112	
63	(368) Line Transformers	212,202,813	14,438,735	
64	(369) Services	86,552,430	6,103,626	
65	(370) Meters	38,796,121	2,059,651	
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	66,836,539	6,402,331	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$908,262,205	\$56,985,368	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	3,999,435	0	
72	(390) Structures and Improvements	58,484,165	5,779,562	
73	(391) Office Furniture and Equipment	26,931,634	11,100,691	
74	(392) Transportation Equipment	32,706,862	1,906,479	
75	(393) Stores Equipment	657,898	0	
76	(394) Tools, Shop and Garage Equipment	4,254,825	728,457	
77	(395) Laboratory Equipment	2,204,813	123,449	
78	(396) Power Operated Equipment	921,733	64,362	
79	(397) Communication Equipment	91,650,598	7,934,523	
80	(398) Miscellaneous Equipment	272,620	14,335	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$222,084,583	\$27,651,858	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$222,084,583	\$27,651,858	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$3,530,639,449	\$120,957,982	
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)	\$3,530,639,449	\$120,957,982	

Name of Respondent Tampa Electric Company		This Report Is: (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Day, Yr) 04/30/98	Year of Report Dec. 31, 1997
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	0		\$56,970	(346)	40
\$1,643	(\$46)	0	\$599,906,488		41
\$8,292,752	(\$1,101)	0	\$2,137,657,197		42
					43
0	883,212		14,341,698	(350)	44
8,960	(1,476)		1,896,917	(352)	45
747,193	16,783		116,965,126	(353)	46
0	0		4,368,734	(354)	47
740,137	0		64,777,474	(355)	48
1,035,104	(2,440)		67,414,035	(356)	49
0	0		6,377,171	(357)	50
0	0		4,203,313	(358)	51
3,405	0		2,695,734	(359)	52
\$2,534,799	\$896,079		\$283,040,202		53
					54
55,846	45,015		4,776,742	(360)	55
8,975	4,500		835,309	(361)	56
700,343	(17,771)		98,081,948	(362)	57
0	0		0	(363)	58
770,960	77,778		120,690,083	(364)	59
661,293	0		141,634,127	(365)	60
9,983	(81,620)		72,943,127	(366)	61
670,002	0		90,044,491	(367)	62
2,049,906	81,620		224,673,262	(368)	63
129,473	0		92,526,583	(369)	64
429,686	0		40,426,086	(370)	65
0	0		0	(371)	66
				(372)	67
848,295	2,119		72,392,694	(373)	68
\$6,334,762	\$111,641		\$959,024,452		69
					70
0	(107,432)		3,892,003	(389)	71
219,201	270,192		64,314,718	(390)	72
4,844,956	(321,980)		32,865,389	(391)	73
1,199,297	0		33,414,044	(392)	74
25,364	0		632,534	(393)	75
569,355	0		4,413,927	(394)	76
150,524	0		2,177,738	(395)	77
25,571	0		960,524	(396)	78
1,396,524	299,726		98,488,323	(397)	79
12,780	0		274,175	(398)	80
\$8,443,572	\$140,506		\$241,433,375		81
			0	(399)	82
\$8,443,572	\$140,506	0	\$241,433,375		83
\$26,503,475	\$1,147,125	0	\$3,626,241,081		84
			0	(102)	85
			0		86
			0	(103)	87
\$26,503,475	\$1,147,125	0	\$3,626,241,081		88

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) 04/30/98	Year of Report Dec. 31, 1997
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	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	06/30/08	20,857,583
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				
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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) 04/30/98	Year of Report Dec. 31, 1997
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	06/30/03	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	Transmission Substation			
17	Sites - Located throughout			
18	Company's service area	*	*	382,763
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
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44				
45				
46				
47	TOTAL			

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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	Cass St. Distribution Sub-				
3	station - 1228 E. Cass St., Tampa	06/30/85	*		1,136,897
4					
5	Harbour Island Distribution				
6	Substation, 902 Beneficial Blvd., Tampa	06/30/84	03/31/98		250,794
7					
8	Washington St. Distribution				
9	Substation - Bordered by				
10	Pierce, Jackson, & Jefferson streets, Tampa	06/30/85	*		1,821,335
11					
12	Sunlake Distribution Substation				
13	Dale Mabry North of Lutz				
14	Lake Fern Road	06/30/88	06/30/00		520,471
15					
16					
17	Distribution Substations Sites -				
18	Located throughout Company's service area	*	*		1,042,851
19					
20					
21	Other Property:				
22					
23					
24					
25					
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45					
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) 04/30/98	Year of Report Dec. 31, 1997
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	Power Plant Site X - South of S.R. 60,			
3	West of Pleasant Grove Rd, North of			
4	Durant Rd in Hillsborough County	06/30/73	*	487,627
5				
6	Big Bend Buffer Land	06/30/86	*	1,244,775
7				
8	Palm River Operation Center			
9	Palm River Rd and 82nd Street	06/30/87	*	618,704
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22	Other Property Held for Future Use	*	*	39,590
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46				
47	TOTAL			\$32,660,288

< Page 214 Line 5 Column c >

Post 2010

< 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 2010

< 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 >

Expansion 06/30/03

< Page 214.3 Line 2 Column b >

Various

< Page 214.3 Line 3 Column c >

Various

< Page 214.3 Line 7 Column c >

Post 2010

< 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

STAT 2014
(871 of 871)

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) 04/30/98	Year of Report Dec. 31, 1997
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	D61 PAGLEN RD 2ND TRANSFORMER	\$326,146		
2	D78 MADISON SUB REBUILD & TRANSFORMER UPGRADE	396,101		
3	E35 WESTSHORE MALL EXPANSION	150,831		
4	E88 CITRUS PARK MALL	151,596		
5	D22 CALOOSA/SUNCITY REBUILD	293,825		
6	D99 GENI PHASE I WORK MANAGEMENT STORMS	1,467,270		
7	E13 CKT 66406 REBATE (HAMPTON TO ALEXANDER)	106,028		
8	E24 REPLACE TONE RELAYING W/ FIBER OPTIC	207,589		
9	D26 SHELDON RD WDNG: LINEBAUGH TO PAGLEN	568,779		
10	E69 AUTOMATED CAPACITOR CONTROL	196,694		
11	F07 NETWARE AUDITING TOOLS	120,857		
12	F10 PREMISE DISTRIBUTION PHASE II	771,143		
13	G38 GN5 PRECIPITATOR INLET ROW PLATE	801,095		
14	H32 POLK 1 BRINE CONCENTRATION SYSTEM	1,986,140		
15	H58 POLK 1 SLAG HANDLING REDESIGN	419,663		
16	H69 POLK POWER STATION SKYTRACK FORKLIFT	114,265		
17	MINOR PROJECTS	(102,685)		
18				
19				
20				
21				
22				
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42				
43	TOTAL	\$7,975,337		

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) 04/30/98	Year of Report Dec. 31, 1997
CONSTRUCTION OVERHEADS-ELECTRIC				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$160,369		
2	BENEFIT COST	4,077,452		
3	TAXES	1,862,367		
4	ADMINISTRATIVE AND GENERAL	6,713,989		
5				
6				
7				
8				
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46	TOTAL	\$12,814,177		

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo. Da. Yr.)
04/30/98

Year of Report
Dec. 31, 1997

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	\$ 107,241,809		
(2)	Short-Term Interest			s 5.90%
(3)	Long-Term Debt	D \$644,718,678	35.98%	d 7.06%
(4)	Preferred Stock	P \$19,960,000	1.11%	p 4.41%
(5)	Common Equity	C \$1,127,178,586	62.91%	c 11.75%
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W \$7,518,472		

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 5.90%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 0

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 7.79%

b. Rate for Other Funds - 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) 04/30/98	Year of Report Dec. 31, 1997
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	\$1,296,107,646	\$1,296,107,646		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	140,862,841	140,862,841		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1,708,038	1,708,038		
6	Other Clearing Accounts				
7	Other Accounts (Specify):	(441,059)	(441,059)		
8	*	0			
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$142,129,820	\$142,129,820	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(25,550,039)	(25,550,039)		
12	Cost of Removal	(5,913,119)	(5,913,119)		
13	Salvage (Credit)	3,800,288	3,800,288		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$27,662,870)	(\$27,662,870)		
15	Other Debit or Cr. Items (Describe):	0	0		
16		0			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,410,574,596	\$1,410,574,596	0	0
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	807,643,361	807,643,361		
19	Nuclear Production				
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	91,084,307	91,084,307		
23	Transmission	87,025,048	87,025,048		
24	Distribution	325,584,808	325,584,808		
25	General	99,237,072	99,237,072		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,410,574,596	\$1,410,574,596		

< Page 219 Line 7 Column c >

Amortization of Acquisition Adjustments

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) 04/30/98	Year of Report Dec. 31, 1997
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of non-utility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
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.		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).		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
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.	260,079	0	260,079
4				
5				
6	Artwork at TECO Plaza, Downtown Tampa			
7	Street Address: 702 N. Franklin St.	154,774	0	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.	174,282	0	174,282
17				
18				
19	Port Manatee Land - North of			
20	Hillsborough/Manatee County Line,			
21	West of Highway 41	4,969,493	0	4,969,493
22				
23				
24	Residential Surge Suppression			
25	Equipment (Location-various)	0	338,173	338,173
26				
27				
28	Power Energy Management			
29	System for Business			
30	(Location-various)	0	173,962	173,962
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	36,435	22,508	58,943
45	Minor Items-Other Nonutility Property	37,072	7,373	44,445
46	TOTAL	\$6,297,791	\$542,016	\$6,839,807

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) 04/30/98	Year of Report Dec. 31, 1997
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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	Power Engineering & Construction, Inc.	09/09/96		10,000
5	Specializes in engineering, construction, and maintenance			
6	services that involve energy delivery or required related			
7	expertise performed for existing Tampa Electric Company customers			
8	as well as an expanded market.			
9				
10				
11				
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36				
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38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 \$	(4,076)	TOTAL	\$20,000

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) 04/30/98	Year of Report Dec. 31, 1997
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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.
				1
0	0	10,000		2
				3
(24,076)	0	(14,076)		4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
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				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
(\$24,076)	0	(\$4,076)	0	42

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) 04/30/98	Year of Report Dec. 31, 1997
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column(a); estimates of amounts by function are acceptable. In column(d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (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)	\$56,616,281	\$68,002,361	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	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)	41,220,279	44,134,416	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$41,220,279	\$44,134,416	*
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)	0	(64)	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$97,836,560	\$112,136,713	

< Page 227 Line 11 Column a >

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.

Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	11,702.00	\$351,880		
02	Acquired During Year: Issued (Less Withheld Allow.)				
03					
04		86,485.00	0		
05	Returned by EPA	0	0		
06	Purchases/Transfers: LIFCO				
07					
08		5,000.00	950,950		
09	ENRON	31,000.00	2,974,300		
10	AIG	4,000.00	358,500		
11	EPA Auction	1,000.00	108,140		
12					
13					
14					
15	Total	41,000.00	\$4,391,890		
16	Relinquished During Year: Charges to Account 509				
17					
18		101,596.00	3,175,310		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23		4,755.00	101,056		
24					
25					
26					
27					
28	Total	4,755.00	\$101,056		
29	Balance-End of Year	32,836.00	\$1,467,404	0	0
30	Sales: Net Sales Proceeds (Assoc. Co.)				
31					
32					
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year	0	0	0	0
41	Sales: Net Sales Proceeds (Assoc. Co.)				
42					
43					
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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) 04/30/98		Year of Report Dec. 31, 1997	
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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)	
						11,702.00	\$351,880	01
						86,485.00	0	02
						0	0	03
								04
						5,000.00	950,950	05
						31,000.00	2,974,300	06
						4,000.00	358,500	07
						1,000.00	108,140	08
								09
								10
								11
								12
								13
								14
						41,000.00	\$4,391,890	15
						101,596.00	3,175,310	16
						0	0	17
						0	0	18
						4,755.00	101,056	19
								20
								21
								22
								23
								24
								25
								26
								27
						4,755.00	\$101,056	28
0	0	0	0	0	0	32,836.00	\$1,467,404	29
								30
						0	0	31
						0	0	32
						0	0	33
						0	0	34
						0	0	35
					(546,230)	0	(546,230)	36
						0	0	37
					390,611	0	390,611	38
						0	0	39
0	0	0	0	0	0	(\$936,841)	0	40
								41
						0	0	42
						0	0	43
						0	0	44
						0	0	45
						0	0	46

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) 04/30/98	Year of Report Dec. 31, 1997
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
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40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent Tampa Electric Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo. Da. Yr.) 04/30/98		Year of Report Dec. 31, 1997	
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		Balance at End of Year (e)		
			Account Charged (c)	Amount (d)			
1	Other Regulatory Assets FAS 109	0	Various	\$2,959,033	\$41,857,300		
2	Deferred Debit Conservation	632,638	908	632,638	0		
3	Deferred Debit Fuel - Retail	3,215,719	557/407	5,271,688	0		
4	Deferred Debit Capacity	1,224,531	557/407	687,560	536,971		
5	Deferred Debit Fuel - Wholesale	46,822	557/407	46,822	0		
6	Unamortized Coal Contract Buyout (3)	0	557	2,704,488	18,931,437		
7	Deferred Debit ECRC	818,410	427	1,371,676	66,026		
8	Deferred Interest 6.250% Refunded Bonds (2)	0	427	233,160	3,712,507		
9	Deferred Interest 7.875% Refunded Bonds (2)	0	427	19,305	69,175		
10	Deferred Interest 7.875% Refunded Bonds (2)	0	427	81,372	1,043,093		
11	Deferred Interest 8% Refunded Bonds (2)	0	427	474,747	6,093,089		
12	Deferred Interest 8% Refunded Bonds (2)	0	427	181,878	788,137		
13	Residential Load Management (1)	1,260,510	908	883,562	2,248,116		
14	Comm-Industrial Load Management (1)	0	908	7,345	3,967		
15	Deferred Aerial Survey Debit	843,648	501	843,648	0		
16	Unamortized Loss on 7 3/4% - 8 1/4% Bonds	0	428	14,133	94,220		
17	Unamortized Loss on 11 5/8% - 11 7/8% Bonds	0	428	72,297	808,038		
18	Unamortized Loss on 12 1/4% - 12 5/8% Bonds	0	428	258,798	2,753,050		
19	Unamortized Loss on (Variable Rate) Bonds	0	428	13,322	106,574		
20	Unamortized Loss on 5 3/4% Bonds	0	428	279,623	652,454		
21	Unamortized Loss on 6 1/8% Bonds	0	428	182,616	973,952		
22	Unamortized Loss on 9.9% Bonds	0	428	219,015	3,509,896		
23							
24							
25							
26							
27							
28	(1) Amortized over a 5 year period						
29	(2) Amortized over the life of the bonds						
30	(3) Amortized over a 10 year period						
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL	\$8,042,278		\$17,438,726	\$84,248,002		

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) 04/30/98	Year of Report Dec. 31, 1997
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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.	\$207,715	\$2,675,561	Various	\$2,790,358	\$92,918
2	Undistributed Payroll	96,058	3,767,634	Various	3,700,839	162,853
3	Gannon 5 L-1 Stationary Blades	254,126	0	Various	62,220	191,906
4	BB3 Pulverizer-Elect.	0	713,640	512	500,000	213,640
5	Polk Combustion Turbine	0	5,088,012		0	5,088,012
6	Interest (86-91 RAR)	0	13,658,578		0	13,658,578
7	Other	9,191	37,545			46,736
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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42						
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45						
46						
47	Misc. Work in Progress	1,078,374				2,398,046
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	\$1,645,464				\$21,852,689

Name of Respondent Tampa Electric Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997																																	
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	\$32,622,412	\$29,742,496																																				
3	Dismantling	20,132,756	24,036,081																																				
4	Contributions in Aid	11,323,033	12,894,347																																				
5	Capitalized Interest	16,878,053	17,323,545																																				
6	Lease Payments	3,573,437	3,454,168																																				
7	Other	16,554,997	18,501,761																																				
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$101,084,688	\$105,952,398																																				
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	1,829,712	1,725,557																																				
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$102,914,400	\$107,677,955																																				
NOTES																																							
<table style="width:100%; border: none;"> <tr> <td style="width:25%;">Other includes:</td> <td style="width:25%;">12/31/96</td> <td style="width:25%;">12/31/97</td> <td style="width:25%;"></td> </tr> <tr> <td>Insurance Reserve</td> <td>7,229,682</td> <td>9,176,446</td> <td></td> </tr> <tr> <td>Plant Site Write Off</td> <td>3,130,828</td> <td>3,130,828</td> <td></td> </tr> <tr> <td>Rate Refund</td> <td>3,406,120</td> <td>3,406,120</td> <td></td> </tr> <tr> <td>Early Capacity</td> <td>2,223,431</td> <td>2,223,431</td> <td></td> </tr> <tr> <td>Customer Deposit</td> <td>564,936</td> <td>564,936</td> <td></td> </tr> <tr> <td></td> <td style="border-top: 1px solid black;">16,554,997</td> <td style="border-top: 1px solid black;">18,501,761</td> <td></td> </tr> <tr> <td></td> <td>=====</td> <td>=====</td> <td></td> </tr> </table>								Other includes:	12/31/96	12/31/97		Insurance Reserve	7,229,682	9,176,446		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			16,554,997	18,501,761			=====	=====	
Other includes:	12/31/96	12/31/97																																					
Insurance Reserve	7,229,682	9,176,446																																					
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																																					
	16,554,997	18,501,761																																					
	=====	=====																																					

Name of Respondent Tampa Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Day, Yr) 04/30/98	Year of Report Dec. 31, 1997
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		
3				
4	Total_Com	25,000,000		
5				
6				
7	Account 204			
8				
9	Preference Stock	2,500,000		0
10				
11	Total_Pre	2,500,000		
12				
13	Preferred Stock	1,500,000	\$100.00	
14				
15	Preferred Stock	2,500,000		0
16				
17	Total_PRE	4,000,000		
18				
19				
20				
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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.) 04/30/98		Year of Report Dec. 31, 1997	
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	4	
						5	
						6	
						7	
						8	
						9	
0	0	0	0	0	0	10	
						11	
0	0	0	0	0	0	12	
						13	
						14	
						15	
0	0	0	0	0	0	16	
						17	
						18	
						19	
						20	
						21	
						22	
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						42	

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.) 04/30/98	Year of Report Dec. 31, 1997
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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	0	0
2	None		
3			
4	Account 203	0	0
5	None		
6			
7	Account 205	0	0
8	None		
9			
10	Account 206	0	0
11	None		
12			
13	Account 207	0	0
14	None		
15			
16	Account 212	0	0
17	None		
18			
19			
20			
21			
22			
23			
24			
25			
26			
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43			
44			
45			
46	TOTAL	0	0

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>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.</p> <p>(a) Donations Received from Stockholders (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209)—State amount and give brief explanation of the</p>		<p>capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(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.</p> <p>(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.</p>		
Line No.	Item (a)	Amount (b)		
1	Account 208	0		
2	None			
3				
4	Account 209	0		
5	None			
6				
7	Account 210	0		
8	None			
9				
10	Subtotal	0		
11				
12				
13	Account 211			
14	Miscellaneous Paid-in Capital			
15	Balance 12/31/96	816,578,909		
16	Subtotal	816,578,909		
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
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) 04/30/98	Year of Report Dec. 31, 1997
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Account 213	0
2	None	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of capital stock expenses for each class and series of capital stock.

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	* Account 214	
2	Common Stock - No Par	700,921
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	\$700,921

In July 1997, Tampa Electric retired all of its outstanding shares (\$20 million aggregate par value) of 4.32% Series A, 4.16% Series B and 4.58% Series D preferred stock at redemption prices of \$103.75, \$102.875 and \$101.00 per share, respectively.

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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	7 1/4% Series Due 1998	* 30,000,000	86,219
3			(270,900) P
4	7 1/4% Series Due 2001	35,000,000	105,031
5			(83,300) P
6	7 3/8% Series Due 2002	40,000,000	117,244
7			(63,600) P
8	8 1/2% Series Due 2004	50,000,000	141,418
9			(182,500) P
10	7 3/4% Series Due 2022	75,000,000	1,125,616
11			3,627,750 D
12	5 3/4% Series Due 2000	80,000,000	3,059,252
13			378,400 D
14	6 1/8% Series Due 2003	75,000,000	2,895,217
15			679,500 D
16			
17	ACCOUNT 221 - Installment Contracts		
18	Variable Rate Due 2005	* 19,605,000	212,070
19	7 3/4% - 8 1/4% Due 1994-2004	32,000,000	1,134,454
20	5 3/4% Due 2007	27,000,000	467,202
21	11 5/8% - 11 7/8% Due 2001-2011	* 25,000,000	937,500
22	12 1/4% - 12 5/8% Due 2002-2012	100,000,000	2,624,554
23	9.9% Due 2011-2014	* 85,950,000	2,931,993
24	Variable Rate Due 2025	51,605,000	425,555
25	7 7/8% Refunding Bonds Due 2021	25,000,000	1,334,534
26	8% Refunding Bonds Due 2022	100,000,000	5,675,561
27	Variable Rate Due 2018	54,200,000	361,759
28	Variable Rate Due 2020	20,000,000	281,415
29	6 1/4% Due 2034	85,950,000	3,895,658
30	5.85% Due 2030	75,000,000	725,324
31			
32			
33	TOTAL	\$1,086,310,000	\$32,622,926

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) 04/30/98	Year of Report Dec. 31, 1997
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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)			
12/01/68	12/01/98	12/01/68	12/01/98	0	0	1
						2
						3
01/01/71	01/01/01	01/01/71	01/01/01	0	0	4
						5
01/01/72	01/01/02	02/01/72	01/01/02	0	0	6
						7
01/15/74	01/15/04	01/15/74	01/15/04	0	0	8
						9
11/05/92	11/01/22	11/05/92	11/01/22	75,000,000	5,812,500	10
						11
05/10/93	05/01/00	05/10/93	05/01/00	80,000,000	4,600,000	12
						13
05/10/93	05/01/03	05/10/93	05/01/03	75,000,000	4,593,750	14
						15
						16
						17
12/12/85	12/01/05	12/12/85	12/01/05	0	0	18
10/25/74	12/01/04	10/25/74	12/01/04	0	0	19
03/01/72	03/01/07	03/01/72	03/01/07	23,840,000	1,373,625	20
08/01/81	07/31/11	08/01/81	07/31/11	0	0	21
05/01/82	05/01/12	05/01/82	05/01/12	0	0	22
01/31/84	02/01/14	01/31/84	02/01/14	0	233,160	23
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,863,859	24
06/03/91	08/01/21	08/01/91	08/01/21	25,000,000	2,069,426	25
03/10/92	05/01/22	08/01/89	05/01/22	100,000,000	8,656,627	26
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	1,911,626	27
06/21/93	11/01/20	06/21/93	11/01/20	20,000,000	748,000	28
12/01/94	12/01/34	07/16/93	12/01/34	85,950,000	5,371,875	29
12/01/96	12/01/30	12/12/96	12/01/30	75,000,000	4,387,500	30
						31
						32
				\$665,595,000	\$41,621,948	33

< Page 256 Line 2 Column b >

The bonds on lines 2,4,6 & 8 were replaced by the bonds on lines 12 & 14. 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 18 Column b >

The bonds on lines 18 & 19 were replaced by the bonds on line 24. 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 21 Column b >

The bonds on lines 21 & 22 were replaced by the bonds on lines 25 & 26. Interest expense has been recorded using a blended rate since August 1989. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< Page 256 Line 23 Column b >

The bonds on line 23 were replaced by the bonds on line 29. Interest expense has been recorded using a blended rate since July 1993. The amortized 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.

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) 04/30/98	Year of Report Dec. 31, 1997
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)	\$135,423,039		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in Aid of Construction	4,137,598		
6	Unbilled Revenue	116,916		
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Book Depreciation	131,726,387		
11	Income Tax Expensed on Books	78,340,592		
12	Dismantlement Costs	10,118,796		
13	Other Permanent/Timing Differences	15,044,690		
14	Income Recorded on Books Not Included in Return			
15	AFUDC	115,898		
16	Deferred Revenue	29,616,417		
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation	215,815,602		
21	Cost of Removal	5,913,120		
22	Repairs Capitalized	4,599,996		
23	Deferred Lease	771,411		
24				
25				
26				
27	Federal Tax Net Income	118,075,574		
28	Show Computation of Tax:			
29	State Taxable Income	118,075,574		
30	Tax @ 5.5%	6,494,156		
31	Adjustment to Record Prior Year's Tax Return True-ups	(78,116)		
32				
33	Federal Taxable Income	111,581,418		
34	Adjustment to Record Nontaxable Interest Income	(56,139)		
35	Adjusted Taxable Income	111,525,279		
36	Federal Tax @ 35%	39,033,848		
37	Adjustment to Record Prior Year's Tax Return True-ups	15,164,002		
38				
39	Federal Income Tax	54,197,850		
40	Plus: Investment Tax Credit	0		
41				
42	Net Federal Income Tax - Per Books	54,197,850		
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 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

Bear Branch Coal Company

Raven Rock Development Corporation

TECO Properties Corporation

CPSC, Inc.

30th Street R&D Park, Inc.

UTC II, Inc.

Southshore Residential, 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. (a Florida limited partnership)

TPS Operations Company

TPS Clean Coal, Inc.

Lake County Power Resources, Inc.

TPS Guatemala One, Inc.

TPS Panama One, Inc.

TECO EnergySource, Inc.
Pasco Power GP, Inc., General
Partner of Pasco Project Investments
TECO Investments, Inc.
TECO Finance, Inc.
TECO Oil & Gas, Inc.
TeCom Inc.
Bosek, Gibson and Associates, Inc.
BGA Special Project One, Inc. Limited
Partner of TECO/BGA Limited
TECO/BGA, Inc., General Partner
of TECO/BGA Limited
Peoples Gas Company
Peoples Sales & Service Company
Peoples Cogeneration Company
PAS Power Corporation
Suwannee Gas Marketing, Inc.
TECO Gas Services, Inc.
Peoples Gas System (Florida), Inc.
TBGI, Inc.
TBU, Inc.

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 known, show the amounts in a footnote and designate whether estimated or actual amounts.

Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 1997			39,033,845	49,641,068 *	10,607,223
3	Income Prior to 97	1,403,443		(4,004,258)	(18,514,891) *	(14,001,069)
4	Unemployment					
5	1997			164,186	161,853	
6	1996	380			380	
7	FICA					
8	1997			10,927,919	10,192,350 *	211,657
9	1996	907,290			907,290	
10	Vehicle Use			2,916	2,916	
11	Superfund	85,937		0	0	
12	Diesel Fuel	(734,542)		0	(999,829)	
13	SUBTOTAL	1,662,508	0	46,124,608	41,391,137	(3,182,189)
14	STATE:					
15	Income 1997			6,494,157	8,833,000	
16	Income Prior to 97	1,436,376		(78,116)	1,487,345 *	2,467,928
17	Gross Receipts					
18	1997			25,201,532	23,218,180	
19	1996	1,963,456			1,963,456	
20	Unemployment					
21	1997			201,429	200,131 *	1,702
22	1996	490			490	
23	Public Serv Comm	456,853		912,000	886,551	
24	Intangible			16,587	16,587	
25						
26						
27	Occupational License			6,050	6,080 *	30
28	Sales Tax	201,124		340,317	322,322	
29	SUBTOTAL	4,058,299	0	33,093,956	36,934,142	2,469,660
30	LOCAL:					
31	Real and Personal					
32	Property			35,924,405	35,924,626 *	221
33						
34						
35						
36	Franchise					
37	1997			19,850,251	18,156,973	
38	1996	1,678,444			1,678,444	
39	SUBTOTAL	1,678,444	0	55,774,656	55,760,043	221
40						
41	TOTAL	\$7,399,251	0	\$134,993,220	\$134,085,322	(\$712,308)

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.) 04/30/98	Year of Report Dec. 31, 1997
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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.
0		39,369,016			* (335,171)	1
1,913,007		15,131,311			* (19,135,569)	2
						3
						4
2,333		137,111			* 27,075	5
						6
						7
947,226		9,883,517			* 1,802,075	8
		(757,673)				9
		2,916				10
85,937		0				11
265,287		0				12
3,213,790	0	63,766,198	0	0	(17,641,590)	13
						14
(2,338,843)		6,546,626			* (52,469)	15
2,338,843		(83,552)			* 5,436	16
						17
1,983,352		25,201,532				18
						19
						20
3,000		168,212			* 33,217	21
						22
482,301		912,000				23
		167,899			* (148,697)	24
					* (2,615)	25
						26
0		6,050				27
219,119		340,316				28
2,687,772	0	33,259,083	0	0	(165,128)	29
						30
						31
		35,830,128			* 152,000	32
					* (57,724)	33
						34
						35
						36
1,693,278		19,858,009			* (7,759)	37
						38
1,693,278	0	55,688,137	0	0	86,517	39
						40
\$7,594,840	0	\$152,713,418	0	0	(\$17,720,201)	41

< Page 262 Line 2 Column f >

Reclass to other accounts receivable

< Page 262 Line 3 Column f >

Reclass to other accounts receivable.

< Page 262 Line 8 Column f >

Reclass of accounts payable adjustment.

< Page 262 Line 16 Column f >

Reclass to other accounts receivable.

< Page 262 Line 21 Column f >

Adjustment to record reimbursement of state unemployment taxes.

< Page 262 Line 27 Column f >

Adjustment to record refund for overpayment of occupational license.

< Page 262 Line 31 Column f >

Adjustment to record refund for overpayment of property taxes.

< Page 263 Line 2 Column l >

Account number 409.20

< Page 263 Line 3 Column L >

(531,227) account number 146.30

32,691 account number 409.20

(13,716,007) account number 411.83

(4,921,026) account number 411.84

< Page 263 Line 5 Column 1 >

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 408.12

< Page 263 Line 25 Column L >

Account number 232.01

< Page 263 Line 32 Column L >

Account number 234.09

< Page 263 Line 33 Column L >

Account number 408.13

< Page 263 Line 37 Column 1 >

Account number 232.01

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.) 04/30/98	Year of Report Dec. 31, 1997
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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%	0	411.30		411.31	0	
3	4%	1,712,686	411.30		411.31	396,305	
4	7%						
5	10%	52,110,685	411.30		411.31	4,188,325	
6							
7							
8	TOTAL	\$53,823,371		0		\$4,584,630	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility 10%	13,340			411.41	1,164	
15							
16							
17							
18							
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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) 04/30/98	Year of Report Dec. 31, 1997
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.
	0 26				1
1,316,381	26				2
0					3
47,922,360	26,26				4
0					5
0					6
\$49,238,741					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
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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) 04/30/98		Year of Report Dec. 31, 1997	
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	\$902,847	various	\$770,237	\$517,341	\$649,951	
2	Unclaimed Items	(1)	131	11,600	11,600	(1)	
3	CATV	31,349	various	0	0	31,349	
4	Deferred Lease Payments-Utility	7,814,487	931	2,769,479	2,268,075	7,313,083	
5	Deferred Lease Payment-Non-Utility	3,828,264	418	1,564,588	1,294,580	3,558,256	
6	Contract Retentions	3,207,668	232	3,207,668	0	0	
7	Deferred Compensation	891,332	923	35,050	513,461	1,369,743	
8	Def.Cr. -Sale of Misc. Property	(21,080)	various	9,448	73,370	42,842	
9	Orlando Utility Commission's	210,712	101	0	0	210,712	
10	25% in 69KV Transmission Line						
11	Def. Revenue-Cable Contract	1,363,491	454	1,483,418	1,721,628	1,601,701	
12							
13							
14							
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17							
18							
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46							
47	TOTAL	\$18,229,069		\$9,851,488	\$6,400,055	\$14,777,636	

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) 04/30/98	Year of Report Dec. 31, 1997
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	8,253,916	86,801	9,621	
5	Other				
6					
7					
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$8,253,916	\$86,801	\$9,621	
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)	\$8,253,916	\$86,801	\$9,621	
18	Classification of TOTAL				
19	Federal Income Tax	7,411,457	74,426	8,248	
20	State Income Tax	842,459	12,375	1,373	
21	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) 04/30/98		Year of Report Dec. 31, 1997	
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
						8,331,096	4
						0	5
						0	6
						0	7
0	0		0		0	\$8,331,096	8
							9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
0	0		0		0	\$8,331,096	17
							18
						7,477,635	19
						853,461	20
						0	21

NOTES(Continued)

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) 04/30/98	Year of Report Dec. 31, 1997
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	\$394,644,071	\$49,191,389	\$28,104,933	
3	Gas				
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	\$394,644,071	\$49,191,389	\$28,104,933	
6	Other (Specify)				
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$394,644,071	\$49,191,389	\$28,104,933	
10	Classification of TOTAL				
11	Federal Income Tax	351,141,671	42,202,367	26,560,654	
12	State Income Tax	43,502,400	6,989,022	1,544,279	
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) 04/30/98		Year of Report Dec. 31, 1997	
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)		
		Var.	*	\$1,196,912		\$414,533,615	1
						0	2
						0	3
						0	4
0	0			\$1,196,912	0	\$414,533,615	5
						0	6
						0	7
						0	8
0	0			\$1,196,912	0	\$414,533,615	9
							10
				1,026,257		365,757,127	11
				170,655		48,776,488	12
						0	13
NOTES(Continued)							

< Page 275 Line 2 Column H >

Amortization of excess deferred taxes under FAS 109

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) 04/30/98	Year of Report Dec. 31, 1997
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		(\$43,400,876)	\$14,307,946	\$5,515,613	
4					
5					
6					
7					
8	Other				
9	TOTAL Electric (Total of lines 3 thru 8)	(\$43,400,876)	\$14,307,946	\$5,515,613	
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)	(\$43,400,876)	\$14,307,946	\$5,515,613	
20	Classification of TOTAL				
21	Federal Income Tax	(38,682,426)	12,267,929	4,729,193	
22	State Income Tax	(4,718,450)	2,040,017	786,420	
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) 04/30/98		Year of Report Dec. 31, 1997	
ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)							
income and deductions.				and 277. Include amounts relating to insignificant items			
3. Provide in the space below explanations for page 276				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)		
							1
							2
		Var.	*	\$751,664		(\$35,360,207)	3
						0	4
						0	5
						0	6
						0	7
						0	8
0	0			\$751,664		0 (\$35,360,207)	9
							10
						0	11
						0	12
						0	13
						0	14
						0	15
						0	16
0	0			0		0	17
						0	18
0	0			\$751,664		0 (\$35,360,207)	19
							20
				644,492		(31,788,182)	21
				107,172		(3,572,025)	22
						0	23

NOTES (Continued)

< Page 277 Line 3 Column H >

Entry to record originating/amortization of deferred taxes
associated with FAS 109.

Debit		Credit		Debit		Credit	
Line	Amount	Line	Amount	Line	Amount	Line	Amount
1							
2							
3							
4							
5							
6							
7							
8							
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Name of Respondent Tampa Electric Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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 Account Credited (b)	Amount (c)	Credits (d)	Balance at End of Year (e)
1	Other Reg Liab - FAS 109 Inc Tax	Various	\$3,890,373	0	\$76,696,396
2	Other Reg Liab Allow's Auctioned	158	0	391,058	936,841
3	Deferred Credit Conservation	456	774,634	1,732,425	1,135,106
4	Deferred Credit Fuel - Retail	456	6,877,763	10,457,273	3,579,510
5	Deferred Credit Capacity	456	920,322	0	0
6	Deferred Credit Fuel - Wholesale	456	104,550	82,287	8,396
7	Deferred Credit ECRC	181	214,457	214,457	0
8	Deferred Aerial Survey Credit	181	5,725,804	5,725,804	0
9	Deferred Cr-Gain on CSX R/W Sale (1)	501	3,808	0	0
10	Deferred Cr-Gain on Bloomingdale (1)	411	9,718	0	4,157
11	Deferred Cr-Gain on Sam Allen Rd (1)	411	3,546	0	6,499
12	Deferred Cr-Gain on Portion of Site (1)	411	5,260	0	7,892
13	Deferred Cr-Gain on Second Ave Sub (1)	411	2,190	0	3,649
14	Deferred Cr-Gain on Sheldon Rd (1)	411	3,291	0	6,035
15	Deferred Cr-Gain on Jackson Rd Land (1)	411	3,285	0	2,464
16	Deferred Cr-Gain on Rocky Creek LD (1)	411	2,538	0	1,058
17	Gain Amort-Oldsmar Sub	411	10,713	0	24,102
18	Gain Amort-Woodlands	411	1,084	0	2,440
19	Gain Amort-Seffner	411	65	0	158
20	Deferred Cr-Gain on Keen Sub Sit (1)	411	724	2,587	1,863
21	Deferred Revenue 1995 (2)		282,937	0	40,517,063
22	Deferred Revenue 1996 (2)		0	1,116,520	20,316,520
23	Deferred Revenue 1997 (2)		31,790,000	1,340,000	(30,450,000)
24					
25					
26					
27					
28					
29	(1) Amortized over a 5 year period				
30	(2) See Footnote A on page 122				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		\$50,627,062	\$21,062,411	\$112,800,149

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) 04/30/98	Year of Report Dec. 31, 1997
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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	\$532,345,850	\$539,740,805
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	326,738,033	321,332,908
5	Large (or Ind.) (See Instr.4)	112,776,558	102,913,135
6	(444) Public Street and Highway Lighting	9,403,999	9,439,834
7	(445) Other Sales to Public Authorities	75,556,314	74,019,228
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	\$1,056,820,754	\$1,047,445,910
11	(447) Sales for Resale	\$94,284,123	\$93,295,874
12	TOTAL Sales of Electricity	\$1,151,104,877	\$1,140,741,784
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	\$1,151,104,877	\$1,140,741,784
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	7,246,936	6,531,757
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	6,681,786	6,006,866
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	36,669,980	(29,566,001)
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$50,598,702	(\$17,027,378)
27	TOTAL Electric Operating Revenues	\$1,201,703,579	\$1,123,714,406

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
6,499,820	6,606,502	456,175	445,664	2
				3
4,901,512	4,814,997	56,981	55,479	4
2,465,757	2,304,913	629	504	5
52,776	52,778	174	184	6
1,170,319	1,149,735	4,409	4,207	7
				8
				9
15,090,184	14,928,925	518,368	506,038	10
3,160,098	3,241,386			11
18,250,282	18,170,311	518,368	506,038	12
				13
18,250,282	18,170,311	518,368	506,038	14

Line 12, Column (b) includes \$

(257,172) of unbilled revenues.

Line 12, Column (d) includes

0 MWH relating to unbilled revenues.

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/98

Year of Report
Dec. 31, 1997

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	6,480,194	528,596,658	456,175	14,205	8.1571e
3	OL 1&2 General Outdoor Lighting	19,623	3,749,193	35,295	558	19.1031e
4	(duplicate)					
5	Total	6,499,820	532,345,851	456,175	14,248	8.1901e
6						
7	* Commercial & Industrial					
8	GS General Service Non-Demand	808,463	65,130,069	46,156	17,515	8.0560e
9	GSLD General Service Large Demand	1,019,080	60,154,276	103	9,893,980	5.9028e
10	GSD General Service Demand	3,465,220	219,413,188	8,944	387,435	6.3318e
11	IS-1 Interruptible Industrial	1,101,390	43,454,424	41	26,863,170	3.9454e
12	IS-3 Interruptible Industrial	423,174	18,041,305	12	35,264,500	4.2633e
13	SBF Standby Firm	78,201	4,703,587	5	15,640,200	6.0147e
14	SBI-1 Standby Interruptible	214,336	9,099,894	4	53,584,000	4.2456e
15	SBI-3 Standby Interruptible	187,745	7,898,093	5	37,549,000	4.2068e
16	TS Temporary Service	2,037	399,511	2,340	870	19.6127e
17	OL 1&2 General Outdoor Lighting	67,623	11,220,245	13,089	5,166	16.5923e
18	(duplicate)			(13,089)	0	
19	Total	7,367,269	439,514,592	57,610	127,881	5.9657e
20						
21	* Street Lighting					
22	SL 1,2,& 3 Street Lighting	52,776	9,403,999	174	303,310	17.8187e
23	Total	52,776	9,403,999	174	303,310	17.8187e
24						
25	* Other Public Authority					
26	RS Residential	1,359	106,201	66	20,590	7.8146e
27	GS General Service Non-Demand	58,278	4,784,828	3,133	18,601	8.2103e
28	GSLD General Service Large Demand	514,144	29,531,975	38	13,530,105	5.7439e
29	GSD General Service Demand	532,271	36,295,168	1,147	464,054	6.8189e
30	SBF Standby Firm	54,747	3,305,539	11	4,977,000	6.0378e
31	IS-3 Interruptible Industrial	2,330	118,322	14	166,428	5.0781e
32	OL 1&2 General Outdoor Lighting	7,190	1,414,279	853	8,429	19.6700e
33	(duplicate)			(853)	0	
34	Total	1,170,319	75,556,312	4,409	265,438	6.4560e
35						
36	* Unbilled		(257,172)			
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)		(\$257,172)			
43	TOTAL	15,090,184	\$1,056,563,582	518,368	29,110	7.0016e

< Page 304 Line 1 Column a >

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL	
RS Residential	\$155,748,500
OL 1&2 General Outdoor Lighting	452,320

	\$156,200,820
	=====

< Page 304 Line 7 Column a >

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL	
GS General Service Non-Demand	\$19,416,069
GSLD General Service Large Demand	23,301,722
GSD General Service Demand	83,460,361
IS-1 Interruptible Industrial	23,707,490
IS-3 Interruptible Industrial	9,215,103
SBF Standby Firm	1,847,960
SBI-1 Standby Interruptible	4,587,999
SBI-3 Standby Interruptible	4,058,666
TS Temporary Service	48,911
OL 1&2 General Outdoor Lighting	1,559,353

	\$171,203,634
	=====

< Page 304 Line 21 Column a >

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING	
SL 1,2, & 3 Street Lighting	\$1,216,930
	=====

< Page 304 Line 25 Column a >

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY	
RS Residential	\$32,663
GS General Service Non-Demand	1,399,399
GSLD General Service Large Demand	13,104,510
GSD General Service Demand	11,752,997
SBF Standby Firm	1,290,493
IS-3 Interruptible Industrial	53,860
OL 1&2 General Outdoor Lighting	165,827

	\$27,799,749
	=====

< 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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 MCP 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	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) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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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)		
139,627	\$5,652,000	\$3,977,400	* \$4,404	\$9,633,804	1
1,367	346,571	40,261	4,404	391,236	2
5,390	565,200	155,565	4,404	725,169	3
15,219	630,330	439,562	4,404	1,074,296	4
161,603	7,194,101	4,612,788	17,616	11,824,505	5
					6
279,570	110,887	5,734,252	(19,709)	5,825,430	7
838,687	1,268	15,342,634	(1,996)	15,341,906	8
0	0	0		0	9
60,822	244,506	1,460,924	(73)	1,705,357	10
23,107	0	479,545	(712)	478,833	11
456,595	3,366,000	6,983,895		10,349,895	12
0	0	0		0	13
24,977	0	533,269	(370)	532,899	14

Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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.

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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.

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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 MCP 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 (7)	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) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 MCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (h) (\$)	Energy Charges (i) (\$)	Other Charges (j) (\$)		
0	0	0		0	1
39,714	592,500	639,138		1,231,638	2
17,553	7,652	436,731	(112)	444,271	3
263,564	15,221,004	6,853,732		22,074,736	4
11,020	0	246,520	(116)	246,404	5
11,050	0	327,843	(231)	327,612	6
2,483	254	57,998	(19)	58,233	7
5	0	102		102	8
18,826	1,121	464,714	(675)	465,160	9
31,792	67,211	685,840	(176)	752,875	10
115,744	763,511	1,870,423		2,633,934	11
84,887	1,182	1,847,671	(899)	1,847,954	12
600	951	8,659		9,610	13
211,535	0	4,287,634	(11)	4,287,623	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) 04/30/98	Year of Report Dec. 31, 1997
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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.

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	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, Day, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24.

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

Megawatthours Sold (g)	REVENUE			Total(\$) (h+i+j) (k)	Line No.
	Demand Charges (h) (\$)	Energy Charges (i) (\$)	Other Charges (j) (\$)		
262,409	\$3,395,520	\$4,217,211		\$7,612,731	1
9,871	102,106	161,774	(2,674)	261,206	2
158,115	1,131,293	2,875,626	(226)	4,006,693	3
1,541	0	48,383		48,383	4
0	0	0	(106)	(106)	5
0	0	0	(428)	(428)	6
6,790	0	144,676		144,676	7
21,038	2,485	440,165		442,650	8
0	0	0		0	9
43,800	565,920	703,421		1,269,341	10
0	0	0		0	11
2,400	0	60,000		60,000	12
0	0	0		0	13
2,998,495	25,575,371	56,912,780	(28,533)	82,459,618	14

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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	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) 04/30/98	Year of Report Dec. 31, 1997
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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)		
3,160,098	\$32,769,472	\$61,525,568	(\$10,917)	\$94,284,123	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 >

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

< Page 310 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 Limited is a subsidiary of Tampa Electric's
parent Company, TECO Energy, Inc.

< 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 >

Supplement No. 3 to 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 >

Other charges are customer charges.

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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	\$1,839,167	\$1,981,908		
5	(501) Fuel	346,054,856	373,246,500		
6	(502) Steam Expenses	11,238,686	11,114,946		
7	(503) Steam from Other Sources	662	0		
8	(Less) (504) Steam Transferred--Cr.				
9	(505) Electric Expenses	4,367,552	3,778,456		
10	(506) Miscellaneous Steam Power Expenses	9,308,548	9,741,844		
11	(507) Rents	135,380	25,206		
12	(509) Allowance	3,175,310	1,397,354		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$376,120,161	\$401,286,214		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	\$566,250	\$576,458		
16	(511) Maintenance of Structures	4,636,535	4,479,175		
17	(512) Maintenance of Boiler Plant	34,599,569	29,632,271		
18	(513) Maintenance of Electric Plant	7,817,536	7,072,856		
19	(514) Maintenance of Miscellaneous Steam Plant	1,559,936	1,074,120		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$49,179,826	\$42,834,880		
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$425,299,987	\$444,121,094		
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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	\$806,564	\$214,555	
63	(547) Fuel	29,688,107	12,751,004	
64	(548) Generation Expenses	3,252,433	1,691,553	
65	(549) Miscellaneous Other Power Generation Expenses	(3,858,956)	(939,972)	
66	(550) Rents	1,699		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$29,889,847	\$13,717,140	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$329,912	\$119,921	
70	(552) Maintenance of Structures	7,440,509	846,694	
71	(553) Maintenance of Generating and Electric Plant	2,638,116	1,097,810	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(3,219,949)	(14,113)	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$7,188,588	\$2,050,312	
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$37,078,435	\$15,767,452	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$67,767,039	\$48,999,047	
77	(556) System Control and Load Dispatching	495,136	194,471	
78	(557) Other Expenses	2,704,488	469,323	
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$70,966,663	\$49,662,841	
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$533,345,085	\$509,551,387	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$1,287,747	\$1,285,308	
84	(561) Load Dispatching	897,749	1,018,617	
85	(562) Station Expenses	693,188	809,478	
86	(563) Overhead Lines Expenses	216,890	335,036	
87	(564) Underground Lines Expenses	48	1,496	
88	(565) Transmission of Electricity by Others	285,805	289,038	
89	(566) Miscellaneous Transmission Expenses	369,520	381,150	
90	(567) Rents	2,049	2,662	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$3,752,996	\$4,122,785	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures	35,788	39,488	
95	(570) Maintenance of Station Equipment	1,832,865	1,763,626	
96	(571) Maintenance of Overhead Lines	1,185,116	1,315,941	
97	(572) Maintenance of Underground Lines	4,698	579	
98	(573) Maintenance of Miscellaneous Transmission Plant		41	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$3,058,467	\$3,119,675	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$6,811,463	\$7,242,460	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$1,383,476	\$1,109,552	

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) 04/30/98	Year of Report Dec. 31, 1997
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	763,268	883,473	
107	(583) Overhead Line Expenses	505,051	433,083	
108	(584) Underground Line Expenses	265,249	322,817	
109	(585) Street Lighting and Signal System Expenses	561,593	605,068	
110	(586) Meter Expenses	1,479,171	1,821,910	
111	(587) Customer Installations Expenses	1,204,413	1,087,591	
112	(588) Miscellaneous Expenses	3,958,326	3,962,863	
113	(589) Rents	15,084	16,393	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$10,135,631	\$10,242,750	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	\$563,800	\$516,253	
117	(591) Maintenance of Structures	420,219	282,150	
118	(592) Maintenance of Station Equipment	1,145,058	1,335,513	
119	(593) Maintenance of Overhead Lines	8,698,635	7,858,418	
120	(594) Maintenance of Underground Lines	1,180,751	1,004,062	
121	(595) Maintenance of Line Transformers	407,387	425,100	
122	(596) Maintenance of Street Lighting and Signal Systems	1,752,827	1,591,048	
123	(597) Maintenance of Meters	262,837	202,387	
124	(598) Maintenance of Miscellaneous Distribution Plant	190	(97)	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$14,431,704	\$13,214,834	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$24,567,335	\$23,457,584	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	\$140,531	\$250,450	
130	(902) Meter Reading Expenses	2,220,600	1,947,322	
131	(903) Customer Records and Collection Expenses	13,578,385	13,389,536	
132	(904) Uncollectible Accounts	1,845,134	1,650,888	
133	(905) Miscellaneous Customer Accounts Expenses	402	383	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$17,785,052	\$17,238,579	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	20,666,925	21,192,699	
139	(909) Information and Instructional Expenses	462,852	742,914	
140	(910) Miscellaneous Customer Service and Information Expenses			
141	TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140)	\$21,129,777	\$21,935,613	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision	\$135		
145	(912) Demonstrating and Selling Expenses	1,934,194	1,457,194	
146	(913) Advertising Expenses	291,041	252,611	
147	(916) Miscellaneous Sales Expenses	61,203	49,047	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$2,286,573	\$1,758,852	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	\$30,156,224	\$31,863,439	
152	(921) Office Supplies and Expenses	12,510,888	10,639,031	
153	(Less) (922) Administrative Expenses Transferred--Credit	5,783,728	5,544,167	

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.) 04/30/98	Year of Report Dec. 31, 1997
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	\$2,647,682	\$2,006,215	
156	(924) Property Insurance	5,554,310	5,816,682	
157	(925) Injuries and Damages	3,626,758	773,898	
158	(926) Employee Pensions and Benefits	23,924,088	27,243,205	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	1,789,984	2,494,560	
161	(929) (Less) Duplicate Charges--Cr.			
162	(930.1) General Advertising Expenses	112,083	129,763	
163	(930.2) Miscellaneous General Expenses	4,566,110	3,486,600	
164	(931) Rents	3,242,829	3,347,683	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$82,347,228	\$82,256,909	
166	Maintenance			
167	(935) Maintenance of General Plant	\$4,388,554	\$4,299,840	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$86,735,782	\$86,556,749	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$692,661,067	\$667,741,224	

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)	12/28/97	
2. Total Regular Full-Time Employees	2,696	
3. Total Part-Time and Temporary Employees	75	
4. Total Employees	2,771	

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) 04/30/98	Year of Report Dec. 31, 1997
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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 WCP 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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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)	
50,028			0	\$1,482,328	\$111,594	\$1,593,922	1
240,162			89,375	10,349,156	296,343	10,734,874	2
38,270			0	1,543,965	0	1,543,965	3
2,255			0	48,229	37,157	85,386	4
3,164			0	122,551	0	122,551	5
1,189			0	51,638	0	51,638	6
8,923			0	341,691	6,045	347,736	7
89			0	3,578	0	3,578	8
0			0	0	0	0	9
2,123			0	77,909	0	77,909	10
0			0	0	0	0	11
126,917			109	4,457,642	0	4,457,751	12
1,184			0	46,531	0	46,531	13
7,812			0	258,570	10,139	268,709	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) 04/30/98	Year of Report Dec. 31, 1997
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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	N/A	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	N/A	N/A	N/A
8	Peco Energy	OS	1	N/A	N/A	N/A
9	Sonat	OS	1	N/A	N/A	N/A
10						
11	SUBTOTAL	*				
12						
13	IHC-Agrico-Nichols	RQ	QF81-62	1.5	4.9	2.3
14	City of Tampa(3/1/2009)	LF	QF81-57	12.5	17.8	12.0

Name of Respondent Tampa Electric Company	This Report Is: (2) [x] An Original [] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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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.

- 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)	
7,810			0	\$299,202	0	\$299,202	1
0			0	0	0	0	2
281,366			13,181,555	13,041,087	0	26,222,642	3
907			0	23,378	15	23,393	4
3,424			0	126,582	0	126,582	5
0			0	0	0	0	6
0			0	0	0	0	7
58,837			0	1,953,624		1,953,624	8
9,930			0	256,442		256,442	9
						0	10
844,390			13,270,930	34,484,211	461,292	48,216,433	11
							12
5,939			0	106,813	0	106,813	13
122,462			2,794,650	1,919,720	0	4,714,370	14

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original. (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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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 MCP Demand (e)	Average Monthly CP Demand (f)
1	Mulberry Phosphates, Inc.	RQ	QF83-255	0	0	0
2	Cargill Fertilizer Ridgewood	RQ	QF85-521	0	0	0
3	INC-Agrico-New Wales	RQ	*	.8	10.4	.6
4	Hillsborough County (3/1/2010)	LF	QF83-405	25.8	28.8	24.2
5	Cargill Fertilizer Millpoint	RQ	QF87-570	1.8	12.4	2.3
6	CF Industries, Inc.	RQ	QF87-344	1.4	12.2	1.8
7	Farmland Hydro L.P.	RQ	QF90-146	1.0	9.1	2.3
8	INC-Agrico-South Pierce	RQ	QF91-19-000	1.3	19.3	2.5
9	Auburndale Power Partners L.P.	RQ	QF93-29	8.8	58.2	14.8
10	Polk Power Partners L.P.	*	QF92-54	*	N/A	N/A
11						
12	SUBTOTAL					
13	Inadvertent					
14	GRAND TOTAL					

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Day, Yr) 04/30/98	Year of Report Dec. 31, 1997
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

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

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

columns (e) and (f) must be in megawatts. Footnote 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)	
0			0	0	0	0	1
0			0	0	0	0	2
1,636			0	32,030	0	32,030	3
222,710			4,473,960	3,514,605	0	7,988,565	4
0			0	0	0	0	5
5,325			0	112,617	0	112,617	6
5,598			0	119,563	0	119,563	7
12,117			0	265,720	0	265,720	8
759			0	10,616	0	10,616	9
76,826			5,003,880	1,196,432	0	6,200,312	10
						0	11
453,372			12,272,490	7,278,116	0	19,550,606	12
(510)							13
1,297,252			25,543,420	41,762,326 *	461,292	67,767,038	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, 4-6 and 8-9 - 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, an affiliate 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 11 Column c >

The rate schedule numbers in column C, page 326, lines 1-14 and page 326.1, lines 1-9, are Tampa Electric Company's and not of the seller.

< Page 326.2 Line 3 Column c >

QF82-16, QF84-81

< Page 326.2 Line 10 Column b >

N/A

< Page 326.2 Line 10 Column d >

Polk Power Partners is contractually required to provide capacity during Tampa Electric Company's peak periods. For 1997, average monthly capacity was 21.7 mw's.

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

Name of Respondent Tampa Electric Company	This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

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.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

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.

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.

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 Classification (d)
1	Mulberry Phosphates, Inc. (1)	Mulberry Phosphates, Inc.	Florida Power & Light	OS
2				
3				
4	Cargill Fertilizer Ridgewood (1)	Cargill Fertilizer Ridgewood	Florida Power Corp.	OS
5				
6				
7	Auburndale Power Partners L.P. (1)	Auburndale Power Partners L.P.	Florida Power Corp.	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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

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

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

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

as identified in column (d), is provided.

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
28	Royster Substation	Interconnection	8	58,172	57,338	1
		between TECO & FP&L				2
						3
39	Ridgewood Substation	Interconnection	13	105,064	102,458	4
		between TECO & FPC				5
						6
49	Recker Substation	Interconnection	114	1,066,631	1,066,718	7
		between TECO & FPC				8
				1,229,867	1,226,514	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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered.
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 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.
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.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total revenues(\$) (k+l+m) (n)	Line No.
\$159,714	0	\$16,797	\$176,511	1
				2
				3
313,044	0	83,391	396,435	4
				5
				6
2,553,846	0	123,919	2,677,765	7
				8
3,026,604	0	224,107	3,250,711	9
				10
				11
				12
				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) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Florida Power Corp.	102,733	100,100	\$284,513			\$284,513
2	Orlando Utilities Comm	850	850	1,292			1,292
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	TOTAL	103,583	100,950	285,805	0	0	285,805

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/98	Year of Report Dec. 31, 1997
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$807,360		
2	Nuclear Power Research Expenses	0		
3	Other Experimental and General Research Expenses	312,443		
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	650,757		
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	\$45,800		
7	Director's Fees and Expenses	1,589,316		
8	Internal and Public Communications	113,093		
9	Allocation of Parent Company Costs	56,676		
10	Labor Cost (not reclassified to Acct. 920.01)	422,265		
11	Environmental	563,827		
12	Miscellaneous (27 items)	4,573		
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
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45				
46	TOTAL	\$4,566,110		

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. Ds. Yr.) 04/30/98	Year of Report Dec. 31, 1997
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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		\$808,408		\$808,408
2	Steam Product Plant	56,872,366			56,872,366
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant	24,476,732			24,476,732
7	Transmission Plant	9,116,878			9,116,878
8	Distribution Plant	34,143,611			34,143,611
9	General Plant	16,253,254			16,253,254
10	Common Plant--Electric				
11	TOTAL	\$140,862,841	\$808,408		\$141,671,249

B. Basis for Amortization Charges

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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	Big Bend						
14	311.40	44,943		(3.00%)	2.00%		35.00
15	312.40	54,924		(17.00%)	2.80%		29.00
16	314.40	3,299		(9.00%)	1.90%		35.00
17	315.40	12,960		(4.00%)	3.40%		18.70
18	316.40	3,472		(17.00%)	3.90%		17.10
19	311.41	7,220		(3.00%)	2.50%		23.00
20	312.41	54,070		(17.00%)	3.30%		23.00
21	314.41	23,488		(9.00%)	2.90%		22.00
22	315.41	8,127		(4.00%)	2.90%		23.00
23	316.41	646		(17.00%)	3.20%		24.00
24	311.42	6,960		(3.00%)	2.50%		26.00
25	312.42	45,673		(17.00%)	3.20%		23.00
26	314.42	25,139		(9.00%)	2.90%		24.00
27	315.42	6,986		(4.00%)	3.10%		22.00
28	316.42	540		(17.00%)	3.30%		26.00
29	311.43	15,076		(3.00%)	2.20%		28.00
30	312.43	86,375		(17.00%)	2.80%		25.00
31	314.43	28,748		(9.00%)	2.40%		21.00
32	315.43	18,123		(4.00%)	2.90%		22.00
33	316.43	889		(17.00%)	2.60%		29.00
34	311.44	62,334		(3.00%)	2.00%		36.00
35	312.44	194,292		(17.00%)	3.70%		25.00
36	314.44	80,989		(9.00%)	2.40%		32.00
37	315.44	35,315		(4.00%)	2.60%		28.00
38	316.44	5,430		(17.00%)	2.90%		27.00
39	311.45	21,380		(3.00%)	2.20%		35.00
40	312.45	140,604		(17.00%)	2.80%		31.00
41	315.45	18,237		(4.00%)	2.60%		29.00
42	316.45	245		(17.00%)	3.10%		27.00
43							
44	316.47	4,273			14.30%		
45							
46	Gannon						
47	311.50	29,329		(3.00%)	3.30%		21.00
48	312.50	19,170		(17.00%)	3.90%		20.00
49	314.50	1,695		(9.00%)	3.20%		26.00
50	315.50	4,543		(4.00%)	3.20%		26.00

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) 04/30/98	Year of Report Dec. 31, 1997
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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	316.50	3,165		(17.00%)	4.70%		13.70
13	311.51	2,590		(3.00%)	2.50%		11.30
14	312.51	8,834		(17.00%)	3.60%		11.50
15	314.51	8,853		(9.00%)	3.00%		10.90
16	315.51	2,027		(4.00%)	3.10%		9.80
17	316.51	253		(17.00%)	2.70%		11.40
18	311.52	2,803		(3.00%)	3.10%		12.20
19	312.52	7,705		(17.00%)	4.20%		11.60
20	314.52	10,913		(9.00%)	3.40%		12.70
21	315.52	1,636		(4.00%)	3.50%		11.70
22	316.52	75		(17.00%)	3.10%		12.40
23	311.53	2,135		(3.00%)	2.80%		13.70
24	312.53	18,880		(17.00%)	3.90%		14.60
25	314.53	11,853		(9.00%)	3.20%		12.80
26	315.53	2,383		(4.00%)	3.40%		11.70
27	316.53	88		(17.00%)	3.20%		10.00
28	311.54	1,697		(3.00%)	2.70%		17.00
29	312.54	20,491		(17.00%)	3.80%		17.60
30	314.54	8,713		(9.00%)	2.80%		14.20
31	315.54	2,277		(4.00%)	3.50%		13.10
32	316.54	48		(17.00%)	2.80%		17.00
33	311.55	5,583		(3.00%)	3.20%		19.00
34	312.55	30,022		(17.00%)	3.80%		19.00
35	314.55	12,559		(9.00%)	3.40%		19.00
36	315.55	5,571		(4.00%)	4.00%		16.40
37	316.55	351		(17.00%)	3.90%		22.00
38	311.56	4,594		(3.00%)	2.70%		21.00
39	312.56	46,443		(17.00%)	3.60%		20.00
40	314.56	22,956		(9.00%)	3.50%		22.00
41	315.56	7,652		(4.00%)	3.70%		16.40
42	316.56	283		(17.00%)	3.30%		17.50
43	316.57	2,482			14.30%		
44	311.70	8,063		(12.00%)	3.50%		18.70
45	312.70	28,449		(12.00%)	3.50%		18.70
46	315.70	6,059		(12.00%)	3.50%		18.70
47	316.70	1,576		(12.00%)	3.50%		18.70
48	311.71	638		(12.00%)	2.90%		11.40
49	312.71	15,302		(12.00%)	2.90%		11.40
50	314.71	4		(12.00%)	2.90%		11.40

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) 04/30/98		Year of Report Dec. 31, 1997	
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	315.71	2,979		(12.00%)	2.90%		11.40
13	316.71	101		(12.00%)	2.90%		11.40
14	311.72	2,075		(12.00%)	3.50%		12.30
15	312.72	15,849		(12.00%)	3.50%		12.30
16	314.72	4		(12.00%)	3.50%		12.30
17	315.72	3,235		(12.00%)	3.50%		12.30
18	316.72	83		(12.00%)	3.50%		12.30
19	311.73	948		(12.00%)	3.00%		14.50
20	312.73	21,067		(12.00%)	3.00%		14.50
21	314.73	18		(12.00%)	3.00%		14.50
22	315.73	2,993		(12.00%)	3.00%		14.50
23	316.73	175		(12.00%)	3.00%		14.50
24	311.74	1,694		(12.00%)	3.10%		17.00
25	312.74	25,413		(12.00%)	3.10%		17.00
26	314.74	4		(12.00%)	3.10%		17.00
27	315.74	4,381		(12.00%)	3.10%		17.00
28	316.74	229		(12.00%)	3.10%		17.00
29							
30	Hookers Point	52,928		(2.00%)	1.70%		7.50
31							
32	Dinner Lake	3,621		(12.00%)	3.40%		8.70
33							
34	311.01	6,662		(3.00%)	3.10%		21.00
35	316.01	3,031		0	14.30%		0
36	316.17	2,718		0	14.30%		0
37							
38	STEAM PRODUCTION	1,531,707					
39							
40	Big Bend						
41	341.41	83		(3.00%)	0.60%		13.40
42	342.41	114		(17.00%)	1.00%		13.40
43	344.41	1,385		(9.00%)	2.00%		12.60
44	345.41	174		(4.00%)	0.80%		13.40
45	346.41	3		(17.00%)	0		6.20
46							
47	341.42	1,432		(3.00%)	3.60%		5.40
48	342.42	949		(17.00%)	3.70%		8.90
49	344.42	16,133		(9.00%)	4.00%		9.90
50	345.42	2,363		(4.00%)	4.60%		6.30

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) 04/30/98	Year of Report Dec. 31, 1997
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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	346.42	17		(17.00%)	4.20%		6.40
13	Gannon						
14	341.51	75		(3.00%)	1.20%		13.40
15	342.51	94		(17.00%)	1.30%		13.40
16	344.51	1,387		(9.00%)	1.10%		13.40
17	345.51	274		(4.00%)	1.10%		13.40
18							
19	Phillips Station	59,644		(12.00%)	3.80%		15.40
20							
21	Polk Station	495,847		(12.00%)	4.30%		26.00
22							
23	OTHER PRODUCTION	579,974					
24							
25	Transmission Plant						
26	350.01	6,404	48.00	0	2.20%	R3	33.00
27	352.00	1,897	50.00	(3.00%)	2.10%	R5	39.00
28	353.00	116,965	39.00	(15.00%)	2.90%	R2	28.00
29	354.00	4,369	48.00	(15.00%)	2.50%	R3	24.00
30	355.00	64,777	30.00	(35.00%)	4.60%	R0.5	24.00
31	356.00	65,281	33.00	(15.00%)	3.40%	R1.5	24.00
32	356.01	2,133	48.00	0	2.00%	L4	29.00
33	357.00	6,377	50.00	0	2.00%	R5	45.00
34	358.00	4,203	40.00	0	2.50%	R5	9.40
35	359.00	2,696	50.00	0	2.10%	SQ	36.00
36							
37	TRANSMISSION	275,102					
38							
39	Distribution Plant						
40	361.00	835	44.00	(3.00%)	2.40%	R4	29.00
41	362.00	98,082	34.00	(15.00%)	3.40%	R2	24.00
42	364.00	120,690	33.00	(35.00%)	4.00%	R0.5	26.00
43	365.00	141,634	34.00	(20.00%)	3.30%	S0.5	24.00
44	366.00	72,943	50.00	0	2.00%	R3	39.00
45	367.00	90,045	33.00	0	3.00%	R2.5	24.00
46	368.00	224,673	17.00	30.00%	3.90%	S6	9.30
47	369.01	45,138	33.00	(50.00%)	4.70%	SC	26.00
48	369.02	47,389	35.00	(15.00%)	3.20%	R4	27.00
49	370.00	40,426	25.00	(20.00%)	5.30%	R2	17.00
50	373.00	72,393	20.00	0	4.90%	R0.5	15.10

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) 04/30/98		Year of Report Dec. 31, 1997	
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		954,248					
13	General Plant						
14	390	64,315	38.00	(20.00%)	3.40%	R5	29.00
15	391.01	6,229	7.00	0	14.30%		
16	391.02	26,636	5.00	0	20.00%		
17	392.1	742	6.00	24.00%	22.20%	R3	2.70
18	392.2	7,256	7.00	20.00%	9.30%	L2	3.70
19	392.3	25,417	15.00	20.00%	4.10%	L2	9.30
20	393.00	66	7.00	0	14.30%		
21	393.01	566	26.00	0	2.50%	SC	18.30
22	394.00	3,684	7.00	0	14.30%		
23	394.01	729	16.00	5.00%	5.20%	R2	8.20
24	395.00	979	7.00	0	14.30%		
25	395.01	1,199	26.00	0	3.00%	R1	17.60
26	396.00	961	20.00	10.00%	3.80%	R5	8.80
27	397.00	65,343	10.00	0	10.00%		
28	397.01	33,145	15.00	0	9.40%	R5	4.50
29	398.00	274	7.00	0	14.30%		
30							
31		237,541					
32							
33							
34							
35							
36							
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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) 04/30/98	Year of Report Dec. 31, 1997
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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	7,589
6	Total-426.1	7,589
7		
8	Account 426.2	0
9	None	
10		
11	Account 426.3	
12	Penalties	29,482
13	Total-426.3	29,482
14		
15	Account 426.4	
16	Dues	136,411
17	Transportation, Fees, Lodging & Other Incurred Costs	205,477
18	Total-426.4	341,888
19		
20	Account 426.5	
21	Preliminary Business Development Costs	102,472
22	Deferred Revenue Adjustment	833,583
23	Transition Costs	388,605
24	Total-426.5	1,324,660
25		
26	Account 430	0
27	None	
28		
29	Account 431	
30	Interest Expense-Customer Deposits (6% & 7% Rates)	3,220,346
31	Interest Expense-Commercial Paper *	5,863,222
32	Interest Exp-Line of Credit-Comm Paper(5.93% Rate)	47,365
33	Interest Expense-Deferred Recovery Clause *	151,252
34	Interest Expense-Deferred Revenue *	3,352,971
35	Interest Expense-Lines of Credit Commitment Fees *	105,830
36	Interest Expense-Miscellaneous Other *	81,828
37	Total-431	12,822,814
38		
39		
40	* Various Rates	
41		

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) 04/30/98	Year of Report Dec. 31, 1997
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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.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses for Current Year (b) + (c)	Deferred in Account 182.3 at Beginning of year
	(a)	(b)	(c)	(d)	(e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 970001-EI		49,526	49,526	
5					
6	Continuing surveillance and review of				
7	conservation recovery charges of				
8	utilities. FPSC Docket No. 970002-EG		8,205	8,205	
9					
10	Continuing surveillance and review of				
11	environmental cost recovery charges of				
12	utilities.				
13	FPSC Docket No. 970007-EI		10,219	10,219	
14					
15	Continuing surveillance and review of				
16	miscellaneous FERC Dockets.		339,684	339,684	
17					
18	Continuing surveillance and review of				
19	miscellaneous FPSC Dockets.		463,069	463,069	
20					
21	Minor Items (Less than \$25,000 each)		571,116	571,116	
22					
23	Continuing surveillance and review of				
24	tariff for transmission of utilities.				
25	FERC Docket No. ER-97-465-000		210,684	210,684	
26					
27	Continuing surveillance and review of FPL				
28	Point to Point and Network service tariff				
29	of utilities.		137,481	137,481	
30	FERC Docket No. ER-97-1775-000)				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	0	\$1,789,984	\$1,789,984	0

Name of Respondent Tampa Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 04/30/98	Year of Report Dec. 31, 1997
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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	49,526					1
							2
							3
							4
							5
							6
Electric	928	8,205					7
							8
							9
							10
							11
Electric	928	10,219					12
							13
							14
Electric	928	339,684					15
							16
							17
Electric	928	463,069					18
							19
Electric	928	571,116					20
							21
							22
							23
Electric	928	210,684					24
							25
							26
							27
Electric	928	137,481					28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		\$1,789,984	0		0	0	46

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) 04/30/98	Year of Report Dec. 31, 1997
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally

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

Line No.	Classification (a)	Description (b)
1	B-(4)	Hartline Electric Bus Project 18826
2	A-(6)	Other 18823
3		
4		
5		
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7		
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31		
32		
33		
34		
35		
36		
37	Total	
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) 04/30/98	Year of Report Dec. 31, 1997		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred 3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity. 4. Show in column (e) the account number charged		with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e). 5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year. 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est." 7. Report separately research and related testing facilities operated by the respondent.			
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
0	0	930	\$938	\$214,200	1
0	0		0	1,501	2
					3
					4
					5
					6
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					35
0	0		938	215,701	36
					37
					38

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.) 04/30/98	Year of Report Dec. 31, 1997
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	\$19,171,394			
4	Transmission	2,698,226			
5	Distribution	7,568,857			
6	Customer Accounts	9,776,033			
7	Customer Service and Informational	4,133,939			
8	Sales	1,505,406			
9	Administrative and General	25,878,759			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$70,732,614			
11	Maintenance				
12	Production	23,398,100			
13	Transmission	1,328,496			
14	Distribution	5,135,010			
15	Administrative and General	2,459,585			
16	TOTAL Maint. (Total of lines 12 thru 15)	\$32,321,191			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	\$42,569,494			
19	Transmission (Enter Total of lines 4 and 13)	\$4,026,722			
20	Distribution (Enter Total of lines 5 and 14)	\$12,703,867			
21	Customer Accounts (Transcribe from line 6)	9,776,033			
22	Customer Service and Informational (Transcribe from line 7)	4,133,939			
23	Sales (Transcribe from line 8)	1,505,406			
24	Administrative and General (Enter Total of lines 9 and 15)	\$28,338,344			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$103,053,805	\$8,255,029	\$111,308,834	
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)				
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)				

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) 04/30/98	Year of Report Dec. 31, 1997
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)				
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)				
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)				
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)				
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$103,053,805	\$8,255,029	\$111,308,834	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	21,874,528	4,378,820	26,253,348	
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	\$21,874,528	\$4,378,820	\$26,253,348	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	1,657,020	216,124	1,873,144	
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$1,657,020	\$216,124	\$1,873,144	
74	Other Accounts (Specify):				
75	Non Utility Accounts	20,715	112,384	133,099	
76	Accounts Receivable & Deferred Accounts	3,693,237	67,938	3,761,175	
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	\$3,713,952	\$180,322	\$3,894,274	
96	TOTAL SALARIES AND WAGES	\$130,299,305	\$13,030,295	\$143,329,600	

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo. Da. Yr.)
04/30/98

Year of Report
Dec. 31, 1997

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

During the year:		Amount	During the year:		Amount
1	MAINTENANCE OF PLANT		21	DEPRECIATION OF PLANT	
2	Construction (including Electric Costs)		22	Depreciation of machinery and equipment	15,255,500
3	Steel	15,544,408	23	Depreciation of buildings	161,433
4	Bricks		24	Depreciation of other structures	1,000,495
5	Stone - Common Limestone		25	Depreciation of other structures	
6	Stone - Flashed Granite		26	Depreciation of other structures	
7	Stone	1,200,000	27	Depreciation of other structures	
8	Land cleared for planting		28	Depreciation of other structures	15,145
9	Plant TOTAL	17,744,408	29	Plant TOTAL	16,417
10	Depreciation	1,200,000	30	Plant TOTAL	17,744,408
11	Plant Depreciation				
12	Amortization	(100,000)			
13	Amortization				
14	Net Exchange (if any) to other than this	0			
15	Transmission for other plant				
16	Receivable	1,200,000			
17	Payable	1,200,000			
18	Net Transmission for other	0			
19	Transmission for other plant	0			
20	Plant charges total at close of	17,744,408			

MONTHLY PLANT AND OUTPUT		MONTHLY PLANT AND OUTPUT	
1	Plant	2	Plant
3	Plant	4	Plant
5	Plant	6	Plant
7	Plant	8	Plant
9	Plant	10	Plant
11	Plant	12	Plant
13	Plant	14	Plant
15	Plant	16	Plant
17	Plant	18	Plant
19	Plant	20	Plant
21	Plant	22	Plant
23	Plant	24	Plant
25	Plant	26	Plant
27	Plant	28	Plant
29	Plant	30	Plant
31	Plant	32	Plant
33	Plant	34	Plant
35	Plant	36	Plant
37	Plant	38	Plant
39	Plant	40	Plant
41	Plant	42	Plant
43	Plant	44	Plant
45	Plant	46	Plant
47	Plant	48	Plant
49	Plant	50	Plant
51	Plant	52	Plant
53	Plant	54	Plant
55	Plant	56	Plant
57	Plant	58	Plant
59	Plant	60	Plant
61	Plant	62	Plant
63	Plant	64	Plant
65	Plant	66	Plant
67	Plant	68	Plant
69	Plant	70	Plant
71	Plant	72	Plant
73	Plant	74	Plant
75	Plant	76	Plant
77	Plant	78	Plant
79	Plant	80	Plant
81	Plant	82	Plant
83	Plant	84	Plant
85	Plant	86	Plant
87	Plant	88	Plant
89	Plant	90	Plant
91	Plant	92	Plant
93	Plant	94	Plant
95	Plant	96	Plant
97	Plant	98	Plant
99	Plant	100	Plant

< Page 401 Line 10 Column b >

Includes 453,372 mwhs of cogeneration and 563,024 mwhs of Emergency A, B & C Schedule J and Economy C & X purchases.

< Page 401 Line 41 Column c >

Total includes 44,896 mwhs of Associated Line Losses included in Line 27.

Line	Amount	Description	Line	Amount	Description
10	453,372	Cogeneration	40	1,000,000	Other
11	563,024	Emergency A, B & C	41	44,896	Associated Line Losses
12			42		
13			43		
14			44		
15			45		
16			46		
17			47		
18			48		
19			49		
20			50		
21			51		
22			52		
23			53		
24			54		
25			55		
26			56		
27			57		
28			58		
29			59		
30			60		
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35			65		
36			66		
37			67		
38			68		
39			69		
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60			90		
61			91		
62			92		
63			93		
64			94		
65			95		
66			96		
67			97		
68			98		
69			99		
70			100		

Line	Amount	Description	Line	Amount	Description
101			110		
102			111		
103			112		
104			113		
105			114		
106			115		
107			116		
108			117		
109			118		
110			119		
111			120		
112			121		
113			122		
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115			124		
116			125		
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118			127		
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135			144		
136			145		
137			146		
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139			148		
140			149		
141			150		

Line	Amount	Description	Line	Amount	Description
150			159		
151			160		
152			161		
153			162		
154			163		
155			164		
156			165		
157			166		
158			167		
159			168		
160			169		
161			170		
162			171		
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184			193		
185			194		
186			195		
187			196		
188			197		
189			198		
190			199		
191			200		

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) 04/30/98		Year of Report Dec. 31, 1997	
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 show 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)	176		2,002			
7	Plant Hours Connected to Load	2,305		8,758			
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	*		*			
10	When Limited by Condenser Water	212		1,205			
11	Average Number of Employees	52		281			
12	Net Generation, Exclusive of Plant Use -- KWh	136,271,000		5,922,352,000			
13	Cost of Plant: Land and Land Rights	437,471		1,555,490			
14	Structures and Improvements	7,866,993		60,942,136			
15	Equipment Costs	45,061,367		389,842,851			
16	Total Cost	\$53,365,831		\$452,340,477			
17	Cost per KW of Installed Capacity (line 5)	229.4317		347.4517			
18	Production Expenses: Oper. Supv. & Engr.	182,744		733,466			
19	Fuel	6,115,247		138,490,352			
20	Coolants and Water (Nuclear Plants Only)	0		0			
21	Steam Expenses	652,027		4,250,688			
22	Steam From Other Sources	0		0			
23	Steam Transferred (Cr.)	0		0			
24	Electric Expenses	468,337		2,063,593			
25	Misc. Steam (or Nuclear) Power Expenses	855,132		3,753,734			
26	Rents	0		0			
27	Allowances	0		0			
28	Maintenance Supervision and Engineering	40,032		121,791			
29	Maintenance of Structures	161,087		1,884,357			
30	Maintenance of Boiler (Or Reactor) Plant	851,247		14,583,862			
31	Maintenance of Electric Plant	918,687		3,546,587			
32	Maintenance Misc. Steam (or Nuclear) Plant	102,985		435,191			
33	Total Production Expenses	\$10,347,525		\$169,863,621			
34	Expenses per Net KWh	\$0.0759		\$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	345,029		2,963,059			
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)	150,734		11,085			
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$17.490		\$46.170			
40	Average Cost of Fuel per Unit Burned	\$17.724		\$46.740			
41	Avg. Cost of Fuel Burned per Million Btu	\$2.800		\$2.108			
42	Avg. Cost of Fuel Burned per KWh Net Gen	\$4.488		\$2.338			
43	Average Btu per KWh Net Generation	16.029		11.092			

< Page 402 Line 9 Column b >

At winter peak.

< Page 402 Line 9 Column c >

At winter peak.

< Page 402 Line 9 Column c >

At summer peak.

< Page 402 Line 10 Column c >

At summer peak.

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
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: GANNON (d)		Plant Name: BIG BEND (e)		Plant Name: BIG BEND (f)		Line No.	
COMBUSTION TURBINE		STEAM		COMBUSTINE 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	
14		2,267		160		6	
115		8,758		817		7	
						8	
* 17		* 1,748		* 187		9	
* 15		* 1,714		* 145		10	
1		364		1		11	
671,000		10,605,385,000		23,439,000		12	
0		\$5,147,146		\$834,366		13	
75,362		157,913,725		1,515,304		14	
1,753,038		852,842,996		21,138,179		15	
\$1,828,400		\$1,015,903,867		\$23,487,849		16	
101.5777		557.4232		133.8338		17	
0		922,202		0		18	
112,749		201,449,258		1,789,518		19	
0		0		0		20	
0		6,335,971		0		21	
0		662		0		22	
0		0		0		23	
0		1,835,622		39,828		24	
0		4,690,233		57		25	
0		135,380		0		26	
0		3,175,310		0		27	
0		404,427		0		28	
3,046		2,591,091		8,513		29	
0		19,164,460		0		30	
27,985		3,350,016		294,499		31	
6,789		1,021,760		2,890		32	
\$150,569		\$245,076,392		\$2,135,305		33	
\$0.2243		\$0.0231		\$0.0911		34	
Oil		Coal		Oil		35	
BBL		Tons		BBL		36	
2,496		4,789,730		67,021		37	
138,544		11,275		13,668		38	
\$25.490		\$41.110		\$24.590		39	
\$45.180		\$42.720		\$26.700		40	
\$7.760		\$1.890		\$4.600		41	
\$16.803		\$1.929		\$7.635		42	
21.643		10.184		16.581		43	

Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

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.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: PHILLIPS (d)	Plant Name: 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	
142	381		6	
6,681	339		7	
			8	
* 34	* 250		9	
* 34	* 250		10	
8	74		11	
51,914,000	993,896,000		12	
\$179,223	\$18,919,381		13	
288,104	0		14	
59,355,998	495,847,535		15	
\$59,823,325	\$514,766,916		16	
1,556.6829	1,578.5554		17	
53,995	752,569		18	
1,858,210	25,927,630		19	
0	0		20	
207,899	3,004,706		21	
0	0		22	
0	0		23	
202,897	(4,061,911)		24	
0	0		25	
0	1,699		26	
0	0		27	
42,625	287,287		28	
43,268	7,385,682		29	
0	0		30	
364,172	1,951,460		31	
49,531	(3,279,158)		32	
\$2,822,597	\$31,969,964		33	
\$0.0543	\$0.0321		34	
	Oil	Oil	Coal	35
	BBL	BBLs	Tons	36
	78,490	249,542	377,818	37
	149,370	139,333	13,702	38
	\$20.640	\$25.270	\$45.140	39
	\$23.674	\$28.890	\$49.550	40
	\$3.770	\$4.940	\$1.810	41
	\$3.579	\$4.045	\$2.295	42
	9.485	8.194	12.693	43

< 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 9 Column d >

Net Continuous plant capability excludes 3 MWH's from 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 MWH'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) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Day Yr.) 04/30/98	Year of Report Dec. 31, 1997
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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						
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Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997	
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.				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.		
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.						
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)			
	10,205	0	2,247	Gas Oil		1
						2
						3
						4
						5
						6
						7
						8
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						12
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Name of Respondent Tampa Electric Company	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo. Day Yr) 04/30/98	Year of Report Dec. 31, 1997
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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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/98	Year of Report Dec. 31, 1997
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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) 04/30/98	Year of Report Dec. 31, 1997
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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	118.04	230.00		CDPSC	0.05		1
18	Pebbledale 230603	Polk	230.00		WSPSC	1.05		1
19	Pebbledale 230603n	Recker	230.00		STDC	2.79		2
20	Pebbledale 230603	Recker	230.00		WDPSC	15.55		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	5.14		1
26	Polk 230606	Pebbledale	230.00		CSPSC	1.95		1
27	Polk 230607	Hardee	230.00		SSPSC	8.30		1
28	Polk 230607	Hardee	230.00		SSPDC		1.04	2
29	Gannon Gen Lds 230028	Gannon Sub	230.00		DCPSC	0.53		1
30	Gannon Gen Lds 230028	Gannon Sub	230.00		SCPSC	0.24		1
31	Gannon Gen Lds 230029	Gannon Sub	230.00		DCPSC	0.90		1
32	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
33	Recker SW Sta	Ariana	230.00		SSPDC		0.85	2
34	Recker Sub 230610	Mission Energy	230.00		SSPDC	0.12		2
35	Recker Sub 230611	Mission Energy	230.00		SSPDC		0.13	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) 04/30/98	Year of Report Dec. 31, 1997
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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
1590 ACSR								28
1272 AAC								29
1272 AAC								30
1590 AAC								31
1590 ACSR								32
1590 ACSR								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) 02/30/98	Year of Report Dec. 31, 1997
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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 230613	Polk Gen	230.00		SSPDC	0.24		2
2	GSU 230614	Polk Gen	230.00		SSPDC		0.26	2
3	GSU 230614	Polk Gen	230.00		SSPSC	0.20		1
4	Lake Agnes 230615	McIntosh	230.00		SSPDC		0.06	1
5	Lake Agnes 230616	Osceola	230.00		WDPSC		19.99	1
6	Lake Agnes 230616	Osceola	230.00		SSPSC		0.10	1
7	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
8	Osceola 230617	Cane Island	230.00		SDPSC		0.33	1
9	230902	De-energized	230.00		STDC		2.81	2
10	230902	De-energized	230.00		WDPSC	0.39		1
11	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
12	Gannon 138013	Gannon	138.00		STDC		0.17	2
13	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
14	Gannon 138012	Gannon	138.00		STDC		0.21	2
15	Gannon 138011	Gannon	138.00		STDC	0.22		1
16	Gannon 138011	Gannon	138.00		CDPC	0.64		1
17	Gannon 138008	Juneau	138.00		CSPSC	11.39		1
18	Gannon 138008	Juneau	138.00		CSPDC		1.18	2
19	Ohio 138007	Clearview	138.00		CSPSC	0.17		2
20	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
21	Ohio 138006	Himes	138.00		WSPSC	8.43		1
22	Ohio 138005	Clearview	138.00		CSPSC	0.83		1
23	Ohio 138005	Clearview	138.00		SSPSC	1.15	1.14	1
24	Ohio 138005	Clearview	138.00		UNDERGROUND	0.31		1
25	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
26	Hookers Point 138004	Gannon	138.00		CSPDC	2.20		2
27	Hookers Point	Gannon	138.00		WSPSC	1.22		1
28	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
29	Juneau 138003	Ohio	138.00		WSPSC	5.18		1
30	Gannon 138002	Juneau	138.00		CSPSC	2.06		1
31	Gannon 138002	Juneau	138.00		WSPSC	14.30		1
32	Various	Various	69.00		SPDC	11.12	12.54	
33	Various	Various	69.00		DPSC	12.20		
34	Various	Various	69.00		SPSC	755.30		
35	Various	Various	69.00		DPDC	1.74	1.45	
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.) 04/30/98	Year of Report Dec. 31, 1997
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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 AAC								4
954 ACSR								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
600 Cu. 954								11
600 Cu.								12
600 Cu., 954								13
600 Cu.								14
600 Cu.								15
600 Cu., 954								16
1590 AAC								17
1590 AAC								18
954 AAC								19
795 SSAC								20
795 SSAC								21
795 SSAC								22
954 AAC								23
500 AL XL								24
795 SSAC								25
954 AAC								26
954 AAC								27
954 AAC, 795 SSAC								28
954 AAC, 636 AAC								29
600 Cu.								30
954 ACSR, 954 AAC								31
Various								32
Various								33
Various								34
Various								35
								36

Name of Respondent Tampa Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 04/30/98	Year of Report Dec. 31, 1997
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TRANSMISSION LINE STATISTICS

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

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

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

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construc-

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

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Various	Various	69.00		UNDERGROUND	14.41		
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	TOTAL					1,196.91	79.91	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) 04/30/98	Year of Report Dec. 31, 1997
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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)	
Various	\$16,662,913	\$145,007,488	\$161,670,401					1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
	\$16,662,913	\$145,007,488	\$161,670,401	0	0	0	0	35
								36

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) 04/30/98		Year of Report Dec. 31, 1997	
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	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	
1	Polk	Pebbledale 230606	(1.41)	MDPSC				
2	Polk	Pebbledale 230606	1.95	CSPSC				
3	Various	Various	(0.38)	MDPSC				
4	Various	Various	(1.86)	WSPSC				
5	TOTAL							
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7								
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9								
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12								
13								
14								
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18								
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35								
36								
37								
38								
39								
40								
41								
42								
43								
44	TOTAL		(1.70)		5	3	5	

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) 04/30/98		Year of Report Dec. 31, 1997	
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)	
				596,844	(1,586,293)	4,151,944	* 3,162,495	1
								2
								3
								4
								5
								6
								7
								8
								9
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								11
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								38
								39
								40
								41
								42
								43
				\$596,844	(\$1,586,293)	\$4,151,944	\$3,162,495	44

Column C equals net miles of transmission line added during 1997.

Line Cost equals net cost of additions to transmission lines during 1997.

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) 04/30/98	Year of Report Dec. 31, 1997
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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	ALEXANDER RD-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
2	BAY COURT-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	BAY METALS-TAMPA	DIST-UNATTENDED	69.00	4.00	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69.00	13.00	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	BERKLEY RD-RURAL	DIST-UNATTENDED	69.00	13.00	
7	BLANTON-RURAL	DIST-UNATTENDED	69.00	13.00	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69.00	13.00	
9	BOYSCOUT-TAMPA	DIST-UNATTENDED	138.00	13.00	
10	BRANDON-SAME	DIST-UNATTENDED	69.00	13.00	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69.00	13.00	
12	CALOOSA-RURAL	DIST-UNATTENDED	69.00	13.00	
13	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69.00	13.00	
16	COOLIDGE-TAMPA	DIST-UNATTENDED	138.00	13.00	
17	CORONET-RURAL	DIST-UNATTENDED	69.00	13.00	
18	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
19	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
20	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
21	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69.00	2.00	
22	DEL WEB-SUN CITY	DIST-UNATTENDED	69.00	13.00	
23	EAST BAY-RURAL	DIST-UNATTENDED	69.00	13.00	
24	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69.00	13.00	
25	EHRLICH ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	13.00	
27	ESTUARY-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69.00	13.00	
29	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	3.00	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	4.00	
31	FERN STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	56TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	FIRST STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	FLORIDA AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	FT. KING HWY-RURAL	DIST-UNATTENDED	69.00	13.00	
36	46TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	14TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	FOWLER AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	GALLAGHER RD-RURAL	DIST-UNATTENDED	69.00	13.00	
40	GATX-RURAL	DIST-UNATTENDED	69.00	4.00	

Name of Respondent Tampa Electric Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
SUBSTATIONS (Continued)							
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.				of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name							
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In Mva) (k)		
56.00	2					1	
20.00	1					2	
14.00	1					3	
28.00	1					4	
28.00	1					5	
28.00	1					6	
20.00	1					7	
56.00	2					8	
28.00	1					9	
56.00	2					10	
28.00	1					11	
22.00	1					12	
50.00	2					13	
28.00	1					14	
28.00	1					15	
75.00	2					16	
28.00	1					17	
28.00	1					18	
75.00	2					19	
28.00	1					20	
5.00	3					21	
45.00	2					22	
14.00	1					23	
56.00	2					24	
56.00	2					25	
28.00	1					26	
28.00	1					27	
28.00	1					28	
5.00	2					29	
5.00	3					30	
28.00	1					31	
56.00	2					32	
22.00	1					33	
28.00	1					34	
33.00	2					35	
56.00	2					36	
28.00	1					37	
56.00	2					38	
22.00	1					39	
8.00	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.) 04/30/98		Year of Report Dec. 31, 1997	
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	GORDONVILLE-RURAL	DIST-UNATTENDED	69.00	13.00			
2	GEORGE RD-RURAL	DIST-UNATTENDED	69.00	13.00			
3	GIBSONTON-SAME	DIST-UNATTENDED	69.00	13.00			
4	GRANADA-TAMPA	DIST-UNATTENDED	69.00	13.00			
5	GRAY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00			
6	GTE COLLIER-TAMPA	DIST-UNATTENDED	69.00	13.00			
7	GULF CITY-RURAL	DIST-UNATTENDED	69.00	13.00			
8	HABANA-TAMPA	DIST-UNATTENDED	69.00	13.00			
9	HARBOUR ISLAND-TAMPA	DIST-UNATTENDED	69.00	13.00			
10	HENDERSON RD-TAMPA	DIST-UNATTENDED	69.00	13.00			
11	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69.00	13.00			
12	HYDE PARK-TAMPA	DIST-UNATTENDED	69.00	13.00			
13	IMPERIALAKES-RURAL	DIST-UNATTENDED	69.00	13.00			
14	IVY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00			
15	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69.00	13.00			
16	KEYSTONE-TAMPA	DIST-UNATTENDED	69.00	13.00			
17	KIRKLAND RD-RURAL	DIST-UNATTENDED	69.00	13.00			
18	KNIGHTS-RURAL	DIST-UNATTENDED	69.00	13.00			
19	LAKE ALFRED-SAME	DIST-UNATTENDED	69.00	13.00			
20	LAKE GUM-RURAL	DIST-UNATTENDED	69.00	13.00			
21	LAKE JULIANA-RURAL	DIST-UNATTENDED	69.00	13.00			
22	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69.00	13.00			
23	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69.00	13.00			
24	LAKE RUBY-RURAL	DIST-UNATTENDED	69.00	13.00			
25	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69.00	13.00			
26	LAKEWOOD-BRANDON	DIST-UNATTENDED	69.00	13.00			
27	LOIS-TAMPA	DIST-UNATTENDED	13.00	4.00			
28	LOIS-TAMPA	DIST-UNATTENDED	69.00	13.00			
29	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69.00	13.00			
30	MAC DILL-TAMPA	DIST-UNATTENDED	69.00	13.00			
31	MANHATTAN-TAMPA	DIST-UNATTENDED	69.00	13.00			
32	MARION-TAMPA	DIST-UNATTENDED	69.00	13.00			
33	MARITIME-TAMPA	DIST-UNATTENDED	69.00	13.00			
34	MATANZAS-TAMPA	DIST-UNATTENDED	13.00	4.00			
35	MATANZAS-TAMPA	DIST-UNATTENDED	69.00	13.00			
36	MCFARLAND-TAMPA	DIST-UNATTENDED	69.00	13.00			
37	MCKINLEY EAST-TAMPA	DIST-UNATTENDED	69.00	13.00			
38	MCKINLEY WEST-TAMPA	DIST-UNATTENDED	69.00	13.00			
39	MEADOW PARK-RURAL	DIST-UNATTENDED	69.00	13.00			
40	MILLER MAC-RUSKIN	DIST-UNATTENDED	69.00	13.00			

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/98		Year of Report Dec. 31, 1997	
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)		
	13.00	1				1	
	56.00	2				2	
	22.00	1				3	
	28.00	1				4	
	56.00	2				5	
	28.00	1				6	
	13.00	1				7	
	56.00	2				8	
	28.00	1				9	
	28.00	1				10	
	20.00	1				11	
	48.00	2				12	
	23.00	1				13	
	28.00	1				14	
	56.00	2				15	
	37.00	2				16	
	28.00	1				17	
	28.00	1				18	
	28.00	1				19	
	14.00	1				20	
	28.00	1				21	
	28.00	1				22	
	28.00	1				23	
	20.00	1				24	
	28.00	1				25	
	28.00	1				26	
	10.00	7				27	
	56.00	2				28	
	28.00	1				29	
	51.00	2				30	
	56.00	2				31	
	67.00	2				32	
	56.00	2				33	
	10.00	6				34	
	56.00	2				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) 04/30/98		Year of Report Dec. 31, 1997	
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	ORIENT PARK-TAMPA	DIST-UNATTENDED	69.00	13.00			
2	PAGLEN RD-RURAL	DIST-UNATTENDED	69.00	13.00			
3	PATTERSON RD-RURAL	DIST-UNATTENDED	69.00	13.00			
4	PEACH AVE	DIST-UNATTENDED	69.00	13.00			
5	PEARSON RD-RURAL	DIST-UNATTENDED	69.00	13.00			
6	PEBBLEDALE-RURAL	DIST-UNATTENDED	69.00	13.00			
7	PINE LAKE-TAMPA	DIST-UNATTENDED	69.00	13.00			
8	PINECREST-RURAL	DIST-UNATTENDED	69.00	13.00			
9	PLANT AVE-TAMPA	DIST-UNATTENDED	69.00	13.00			
10	PLANT CITY-SAME	DIST-UNATTENDED	69.00	13.00			
11	PLYMOUTH-TAMPA	DIST-UNATTENDED	69.00	13.00			
12	POLK CITY-SAME	DIST-UNATTENDED	69.00	13.00			
13	POLK POWER CONST-RURAL	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	RHODINE RD-RURAL	DIST-UNATTENDED	69.00	13.00			
17	RIVERVIEW-RURAL	DIST-UNATTENDED	69.00	13.00			
18	ROCKY CREEK-RURAL	DIST-UNATTENDED	69.00	13.00			
19	ROME AVE-TAMPA	DIST-UNATTENDED	69.00	13.00			
20	SAN ANTONIO-SAME	DIST-UNATTENDED	69.00	13.00			
21	SENECA ST-TAMPA	DIST-UNATTENDED	69.00	13.00			
22	78TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00			
23	SKYWAY-TAMPA	DIST-UNATTENDED	69.00	13.00			
24	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69.00	13.00			
25	ST CLOUD-SAME	DIST-UNATTENDED	69.00	13.00			
26	STADIUM-TAMPA	DIST-UNATTENDED	135.00	13.00			
27	STATE RD 574-RURAL	DIST-UNATTENDED	69.00	13.00			
28	SUN CITY-SAME	DIST-UNATTENDED	69.00	13.00			
29	SUNSET LANE-TAMPA	DIST-UNATTENDED	69.00	13.00			
30	SYDNEY RD-RURAL	DIST-UNATTENDED	69.00	13.00			
31	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138.00	13.00			
32	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69.00	13.00			
33	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69.00	13.00			
34	TERRACE-TAMPA	DIST-UNATTENDED	69.00	13.00			
35	3RD AVE-TAMPA	DIST-UNATTENDED	69.00	13.00			
36	30TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00			
37	TROUT CREEK-RURAL	DIST-UNATTENDED	69.00	13.00			
38	TURKEY FORD-RURAL	DIST-UNATTENDED	69.00	13.00			
39	12TH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00			
40	27TH ST-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) 04/30/98		Year of Report Dec. 31, 1997	
SUBSTATIONS (Continued)							
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.				of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name							
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)		
56.00	2					1	
28.00	1					2	
56.00	2					3	
28.00	1					4	
56.00	2					5	
28.00	1					6	
56.00	2					7	
28.00	1					8	
67.00	2					9	
28.00	1					10	
56.00	2					11	
13.00	1					12	
14.00	1					13	
28.00	1					14	
56.00	2					15	
28.00	1					16	
28.00	1					17	
48.00	2					18	
28.00	1					19	
13.00	1					20	
28.00	1					21	
22.00	1					22	
56.00	2					23	
50.00	2					24	
28.00	1					25	
37.00	1					26	
51.00	3					27	
28.00	1					28	
28.00	1					29	
28.00	1					30	
37.00	1					31	
28.00	1					32	
45.00	2					33	
28.00	1					34	
28.00	1					35	
28.00	1					36	
28.00	1					37	
28.00	1					38	
28.00	1					39	
50.00	2					40	

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
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	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69.00	13.00			
2	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69.00	13.00			
3	WATERS AVE-RURAL	DIST-UNATTENDED	69.00	13.00			
4	WAYNE RD-RURAL	DIST-UNATTENDED	69.00	13.00			
5	WILSON-PLANT CITY	DIST-UNATTENDED	69.00	13.00			
6	WOODLANDS-TAMPA	DIST-UNATTENDED	69.00	13.00			
7	YUKON-TAMPA	DIST-UNATTENDED	69.00	13.00			
8	MISC-1 VARIOUS	DIST-UNATTENDED	69.00	13.00			
9	TOTAL DISTRIBUTION						
10	ARIANA-RURAL	TRANS-UNATTENDED	69.00	13.00			
11	ARIANA-RURAL	TRANS-UNATTENDED	230.00	69.00			
12	BELL CREEK-RURAL	TRANS-UNATTENDED	230.00	69.00			
13	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230.00	23.00			
14	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230.00	23.00			
15	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230.00	23.00			
16	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230.00	21.00			
17	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230.00	13.00			
18	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230.00	13.00			
19	BRADLEY-RURAL	TRANS-UNATTENDED	230.00	69.00			
20	CHAPMAN	TRANS-UNATTENDED	230.00	69.00			
21	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00			
22	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69.00	13.00			
23	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00			
24	DALE MABRY-RURAL	TRANS-UNATTENDED	69.00	13.00			
25	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00			
26	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69.00	13.00			
27	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110.00	69.00			
28	11TH AVE-TAMPA	TRANS-UNATTENDED	69.00	13.00			
29	11TH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00			
30	GANNON STA-TAMPA	TRANS-UNATTENDED	230.00	138.00			
31	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138.00	15.00			
32	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138.00	15.00			
33	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138.00	20.00			
34	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230.00	18.00			
35	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230.00	20.00			
36	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230.00	23.00			
37	HAMPTON-RURAL	TRANS-UNATTENDED	69.00	13.00			
38	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00			
39	HIMES-TAMPA	TRANS-UNATTENDED	69.00	13.00			
40	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00			

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) 04/30/98		Year of Report Dec. 31, 1997	
SUBSTATIONS (Continued)								
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.				of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.				
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name								
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.		
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)			
56.00	2					1		
56.00	2					2		
56.00	2					3		
13.00	1					4		
28.00	1					5		
56.00	2					6		
50.00	2					7		
9.00	1					8		
4,410.00	190					9		
42.00	2					10		
168.00	1					11		
224.00	1					12		
480.00	1					13		
480.00	1					14		
480.00	1					15		
480.00	1					16		
71.00	1					17		
72.00	1					18		
168.00	1					19		
224.00	1					20		
300.00	2					21		
28.00	1					22		
28.00	1					23		
56.00	2					24		
392.00	2					25		
48.00	2					26		
60.00	1					27		
56.00	2					28		
224.00	1					29		
224.00	1					30		
150.00	2					31		
150.00	2					32		
180.00	1					33		
205.00	1					34		
270.00	1					35		
433.00	1					36		
28.00	1					37		
224.00	1					38		
47.00	3					39		
168.00	1					40		

Name of Respondent Tampa Electric Company		This Report Is: (2) [x] An Original [] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
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	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138.00	69.00			
2	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69.00	13.00			
3	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69.00	13.00			
4	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00			
5	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00			
6	JACKSON RD-TAMPA	TRANS-UNATTENDED	69.00	13.00			
7	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00			
8	JUNEAU-TAMPA	TRANS-UNATTENDED	69.00	13.00			
9	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00			
10	LAKE SILVER-WINTER HAVEN	TRANS-UNATTENDED	69.00	13.00			
11	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00			
12	MULBERRY-SAME	TRANS-SEMIATTENDED	69.00	13.00			
13	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00			
14	OSCEOLA	TRANS-UNATTENDED	228.00	69.00			
15	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00			
16	PHILLIPS-SEBRING	TRANS-ATTENDED	69.00	13.00			
17	POLK POWER - RURAL	TRANS-ATTENDED	230.00	13.00			
18	POLK POWER - RURAL	TRANS-ATTENDED	230.00	18.00			
19	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00			
20	RUSKIN-RURAL	TRANS-UNATTENDED	69.00	13.00			
21	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00			
22	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00			
23	SO. ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00			
24	SO. ELOISE-RURAL	TRANS-UNATTENDED	69.00	13.00			
25	SO. GIBSONTOWN-SAME	TRANS-UNATTENDED	230.00	69.00			
26	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00			
27	STATE RD 60-RURAL	TRANS-UNATTENDED	69.00	13.00			
28	TOTAL TRANSMISSION						
29							
30	TOTAL TRANSMISSION & DISTRIBUTION						
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Name of Respondent Tampa Electric Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 04/30/98		Year of Report Dec. 31, 1997	
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)		
168.00	1					1	
43.00	1					2	
67.00	2					3	
88.00	1					4	
60.00	1					5	
56.00	2					6	
224.00	1					7	
56.00	2					8	
336.00	2					9	
48.00	2					10	
392.00	2					11	
50.00	2					12	
672.00	2					13	
224.00	1					14	
168.00	1					15	
50.00	2					16	
170.00	1					17	
242.00	1					18	
448.00	2					19	
28.00	1					20	
168.00	1					21	
364.00	2					22	
168.00	1					23	
28.00	1					24	
196.00	1					25	
420.00	2					26	
28.00	1					27	
11,122.00	80					28	
15,532.00	270					29	
						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) 04/30/98	Year of Report Dec. 31, 1997
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	547,443	129,095	6,852	
2	Additions During Year				
3	Purchases	18,153	6,184	334	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	18,153	6,184	334	
6	Reductions During Year				
7	Retirements	7,748	3,317	158	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of lines 7 and 8)	7,748	3,317	158	
10	Number at End of Year (Lines 1+5-9)	557,848	131,962	7,028	
11	In Stock	9,302	817	140	
12	Locked Meters on Customers' Premises	23,171			
13	Inactive Transformers on System				
14	In Customers' Use	525,236	130,682	6,850	
15	In Company's Use	139	463	38	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	557,848	131,962	7,028	

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.) 04/30/98	Year of Report Dec. 31, 1997
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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	\$7,838,054	\$882,938	\$6,100,122	\$492,179,629	
2	Water Pollution Control Facilities	256,991	73,510	11,574,261	63,938,714	
3	Solid Waste Disposal Costs	2,029,292	1,014,646	(17,674,383)	105,090,513	
4	Noise Abatement Equipment	1,305,447			1,701,555	
5	Esthetic Costs	1,011,741			1,047,870	
6	Additional Plant Capacity			2,322,512	13,853,699	
7	Miscellaneous (Identify significant)			(408)	6,937,215	
8	TOTAL (Total of lines 1 thru 7)	\$12,441,525	\$1,971,094	\$2,322,104	\$684,749,195	
9	Construction Work in Progress				3,287,963	

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) 04/30/98	Year of Report Dec. 31, 1997
ENVIRONMENTAL PROTECTION EXPENSES			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the 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>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$15,922,263	*
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	21,541,015	*
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	21,285,188	
7	Replacement Power Costs	4,689,592	*
8	Taxes and Fees		
9	Administrative and General	1,279,931	
10	Other (Identify significant)		
11	TOTAL	\$64,717,989	

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

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1997

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. Girard F. Anderson	Chairman of the Board (effective 02-02-98) Chief Executive Officer (effective 11-13-97) Director of Tampa Electric Company	Chairman of the Board (Effective 02-02-98) President, Chief Executive Officer (Effective 11-13-97)	TECO Energy, Inc. Tampa, Florida
		Chief Operating Officer (prior to 11-13-97) and Director (Prior to 02-02-98)	TECO Energy, Inc. Tampa, Florida
		Director	SunTrust Bank, Tampa Bay Tampa, Florida
		Director	Bosek, Gibson and Associates, Inc. Tampa, Florida
		President and Director (Effective 2-25-98)	TECO Diversified, Inc. Tampa, Florida
		Vice President (Effective 3-6-98) and Director	Coalition for Affordable Power, Inc. Tampa, Florida (dissolved 03-06-98)
2. Timothy L. Guzzle	Chairman of the Board (Prior to 1/28/98) and Chief Executive Officer (Prior to 11/13/97) of Tampa Electric Company	Chairman of the Board (Prior to 01-28-98) Chief Executive Officer (Prior to 11-13-97)	TECO Energy, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	NationsBank Corporation Charlotte, North Carolina
		Director (Prior to 01-28-98)	TECO Investments, Inc., Tampa, Florida
		Director (Prior to 01-28-98)	TECO Finance, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Power Services Corporation Tampa, Florida
		President and Director (Prior to 01-28-98)	TECO Diversified, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Coalbed Methane, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Oil & Gas, Inc. (Prior to 02/24/97 known as TECO Gas & Oil, Inc.) Tampa, Florida
3. Keith S. Surgenor	President and Chief Operating Officer of Tampa Electric Company (prior to 04-01-98)	President and Director	Coalition for Affordable Power, Inc. Tampa, Florida (dissolved 03-06-98)

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1997

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
4. Charles R. Black	Vice President - Energy Supply of Tampa Electric Company	No affiliations	
5. William N. Cantrell	President - Peoples Gas System Division of Tampa Electric (Effective 6/16/97)	President - Peoples Gas Companies (Effective 6/16/97)	TECO Energy, Inc. Tampa, Florida
		Director of Peoples Gas Transition Team (Prior to 6/16/97)	
		Vice President - Energy Supply of Tampa Electric Company (Prior to 1/15/97)	Tampa Electric Company Tampa, Florida
		President and Director (Effective 12/23/97)	BGA Special Project One, Inc. (Prior to 10/3/97 known as BGA Stadium, Inc.)
		President and Director (Effective 12/23/97)	Bosek, Gibson and Associates, Inc. Tampa, FL
		President and Director (Effective 6/16/97)	Peoples Gas Company Tampa, FL
		President and Director (Effective 6/16/97)	Peoples Gas System (Florida), Inc. Tampa, FL
		President and Director (Effective 6/16/97)	Peoples Sales & Service Company Tampa, FL
		President and Director (Effective 6/16/97)	Suwannee Gas Marketing, Inc. Tampa, FL
6. Roger A. Dunn	Vice President - Human Resources of Tampa Electric Company	President and Director (Effective 6/16/97)	TECO Gas Services, Inc. (Prior to 2-24-98 known as Gator Gas Marketing, Inc.) Tampa, FL
		President and Director (Effective 12/23/97)	TECO/BGA, Inc. (Prior to 10-2-97 known as TECO/BGA Stadium, Inc.) Tampa, FL
		Vice President - Human Resources	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Gordon L. Gillette	Vice President - Finance and Chief Financial Officer (Effective 04-01-98) Vice President - Regulatory and Business Strategy of Tampa Electric Company (Prior to 04-16-97)	Vice President - Finance and Chief Financial Officer (effective 04-01-98) Vice President - Regulatory Affairs (prior to 04-01-98)	TECO Energy, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Hardee Power II, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer (effective 04-15-98)	Gulfcoast Transit Company Tampa, Florida
		Treasurer (effective 04-15-98)	Mid-South Towing Company Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	Rich Mountain Coal Company Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	Lake County Power Resources, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TECO Coal Corporation Nevisdale, Kentucky
		Vice President, Treasurer, and Director (effective 04-15-98)	TECO Coalbed Methane, Inc. Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	TECO Diversified, Inc. Tampa, Florida
		President, Treasurer, and Director (effective 04-15-98)	TECO Investments, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
7. Gordon L. Gillette continued		President, Treasurer, and Director (effective 04-15-98)	TECO Finance, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TECO Power Services Corporation Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TECO Properties Corporation Tampa, Florida
		Treasurer (effective 04-15-98)	TECO Towing Company Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TECO Transport Corporation (prior to 8-7-97 known as TECO Transport & Trade Corporation) Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TERMCO, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TPS Clean Coal, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TPS Operations Company Tampa, Florida
		Treasurer and Director (effective 04-15-98)	30th Street R & D Park, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	CPSC, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director (effective 04-15-98)	TeCom Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TPS Panama One, Inc. Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	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, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Gordon L. Gillette continued		Treasurer and Director (effective 04-15-98)	UTC II, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	TECO EnergySource, Inc. Tampa, Florida
		Treasurer and Director (effective 04-15-98)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	Bear Branch Coal Company Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	BGA Special Project One, Inc. (Prior to 10-3-97 known as BGA Stadium, Inc.) Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	TECO Gas Services, Inc. (Prior to 2-24-98 known as Gator Gas Marketing, Inc.,) Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	PAS Power Co., Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	Peoples Cogeneration Company Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	Peoples Gas Company Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	Peoples Gas System (Florida) Inc., Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Gordon L. Gillette continued		Vice President, Treasurer, and Director (effective 04-15-98)	Peoples Sales & Service Company Tampa, Florida
		Treasurer and Director (effective 04-15-98)	Raven Rock Development Corporation Nevisdale, Kentucky
		Treasurer and Director (effective 04-15-98)	TECO Transport International, Inc. (Prior to 9-25-97 known as TPS Escuintla International, Inc.) Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	Southshore Residential, Inc., Tampa, Florida
		Vice President, Treasurer, and Director (effective 04-15-98)	Suwannee Gas Marketing, Inc. Tampa, Florida
		Treasurer (effective 04-15-98)	TECO/BGA, Inc., (prior to 10/02/97 known as TECO/BGA Stadium, Inc.) Tampa, Florida
		Treasurer (effective 04-15-98)	TPS Escuintla I, LDC, Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	TPS Pavana, Ltd., Grand Cayman, Cayman Islands
		Treasurer and Director (effective 04-15-98)	Pasco Interest Holdings, Inc. Tampa, Florida
8. William L. Griffin	Vice President - Controller and Assistant Secretary of Tampa Electric Company	Treasurer and Director (effective 04-15-98)	Pasco Power GP, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary (Effective 11/13/97)	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. 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 Corporation (Prior to 8/7/97 known as TECO Transport & Trade Corporation) Tampa, Florida
		Secretary and Director	TECO Coal Corporation Nevisdale, Kentucky
		Secretary	TECO Towing Company Tampa, Florida
		Secretary	Rich Mountain Coal Company Nevisdale, Kentucky
		Vice President, Secretary and Director	TECO Finance, Inc. Tampa, Florida
		Secretary and Director (Prior to 5/15/97)	Tampa Essex, Inc. (dissolved 05-15-97) Tampa, Florida
		Vice President, Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Power Services Corporation Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Roger H. Kessel (continued)		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
		Secretary	TPS Clean Coal, Inc. Tampa, Florida
		Secretary	TPS Panama One, Inc. Tampa, Florida
		Secretary	TPS Guatemala One, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Roger H. Kessel (continued)		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	Bosck, Gibson and Associates, Inc. Tampa, Florida
		Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary and Director	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary	TECO EnergySource, Inc. Tampa, Florida
		Secretary and Director	TPS Internaitonal Power, Inc. Grand Cayman, Cayman Islands
		Secretary and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Secretary and Director	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Secretary (effective 8-11-97)	Bear Branch Coal Company Nevisdale, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Roger H. Kessel (continued)		Secretary (effective 4-10-97)	BGA Special Project One, Inc. (Prior to 10-3-97 known as BGA Stadium Inc.) Tampa, Florida
		Secretary (effective 6-16-97)	TECO Gas Services Inc. (Prior to 2-24-98 known as Gator Gas Marketing, Inc.) Tampa, Florida
		Secretary and Director (effective 6-16-97)	PAS Power Co., Tampa, Florida
		Secretary and Director (effective 6-16-97)	Peoples Cogeneration Company Tampa, Florida
		Secretary (effective 6-16-97)	Peoples Gas Company Tampa, Florida
		Secretary (effective 6-16-97)	Peoples Gas System (Florida) Inc., Tampa, Florida
		Secretary (effective 6-16-97)	Peoples Sales & Service Company Tampa, Florida
		Secretary (effective 8-11-97)	Raven Rock Development Corporation Nevisdale, Kentucky
		Secretary and Director (effective 10-28-97)	Southshore Residential, Inc., Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. Roger H. Kessel (continued)		Secretary (effective 6-16-97)	Suwannee Gas Marketing, Inc. Tampa, Florida
		Secretary and Director (12-18-97 through 1-27-97)	TBGI, Inc. (effective 01-27-98 known as Griffis, Inc.) Tampa, Florida
		Secretary and Director (12-18-97 through 1-27-97)	TBU, Inc. (effective 01-27-98 known as U.S. Propane, Inc.) Tampa, Florida
		Secretary and Director (effective 6-10-97)	TECO Transport International, Inc., (Prior to 9-25-97 known as TPS Escuintla International, Inc.) Grand Cayman, Cayman Islands
		Secretary (effective 4-10-97)	TECO/BGA, Inc. (prior to 10/02/97 known as TECO/BGA Stadium, Inc.) Tampa, Florida
		Secretary (effective 6-10-97)	TPS Escuintla I, LDC, Grand Cayman, Cayman Islands
		Secretary and Director (effective 8-7-97)	TPS Pavana, Ltd., Grand Cayman, Cayman Islands
		Secretary and Director (effective 10-31-97)	Pasco Interest Holdings, Inc. Tampa, Florida
		Secretary and Director (5-13-97 through 6-13-97 and effective 10-31-97)	Pasco Power GP, Inc. Tampa, Florida
10. Alan Oak	Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company (Prior to 11-13-97)	Executive Vice President and Chief Operating Officer (effective 11-13-97) Senior Vice President -Finance and Chief Financial Officer (Prior to 11-13-97)	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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 (prior to 04-15-98)	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	Hardee Power II, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer (prior to 04-15-98)	Gulfcoast Transit Company Tampa, Florida
		Treasurer (prior to 04-15-98)	Mid-South Towing Company Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director (prior to 04-15-98)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director (prior to 04-15-98)	Rich Mountain Coal Company Nevisdale, Kentucky
		Treasurer and Director (prior to 04-15-98)	Lake County Power Resources, Inc. Tampa, Florida
		Treasurer and Director (Prior to 5/15/97)	Tampa Essex, Inc. (dissolved 05-15-97) Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TECO Coal Corporation Nevisdale, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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)		Vice President (prior to 04-15-98), Treasurer (prior to 04-15-98), and Director	TECO Coalbed Methane, Inc. Tampa, Florida
		President and Director (effective 04-15-98) Vice President and Treasurer (prior to 04-15-98)	TECO Diversified, Inc. Tampa, Florida
		President (prior to 04-15-98), Treasurer (prior to 04-15-98), and Director	TECO Investments, Inc. Tampa, Florida
		President (prior to 04-15-98), Treasurer (prior to 04-15-98), and Director	TECO Finance, Inc. Tampa, Florida
		Treasurer (prior to 04-15-98) and Director	TECO Power Services Corporation Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TECO Properties Corporation Tampa, Florida
		Treasurer (prior to 04-15-98)	TECO Towing Company Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TECO Transport Corporation (prior to 8-7-97 known as TECO Transport & Trade Corporation) Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TERMCO, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TPS Clean Coal, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TPS Operations Company Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	30th Street R & D Park, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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 (prior to 04-15-98)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director (prior to 04-15-98)	CPSC, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director (prior to 04-15-98)	TeCom Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	TPS Panama One, Inc. Tampa, Florida
		Vice President (prior to 04-15-98), Treasurer (prior to 04-15-98), and Director	TECO Oil & Gas, Inc. (Prior to 2-24-97 known as TECO Gas & Oil, Inc.) Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	UTC II, Inc. Tampa, Florida
		Treasurer (prior to 04-15-98) and Director	Bosek, Gibson and Associates, Inc. Tampa, Florida
		Treasurer and Director (prior to 04-15-98)	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer (prior to 04-15-98)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Treasurer and Director (prior to 04-15-98)	TECO EnergySource, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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 (prior to 04-15-98)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (prior to 04-15-98)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (prior to 04-15-98)	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Director	Energy Insurance Mutual Tampa, Florida
		Treasurer and Director (08-11-97 through 04-14-98)	Bear Branch Coal Company Nevisdale, Kentucky
		Treasurer and Director (04-10-97 through 04-14-98)	BGA Special Project One, Inc. (Prior to 10-03-97 known as BGA Stadium Inc.) Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	TECO Gas Services, Inc. (Prior to 2-24-98 known as Gator Gas Marketing, Inc.,) Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	PAS Power Co., Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	Peoples Cogeneration Company Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	Peoples Gas Company Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	Peoples Gas System (Florida) Inc., Tampa, Florida
		Vice President, Treasurer and Director (06-16-97 through 04-14-98)	Peoples Sales & Service Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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 (08-11-97 through 04-14-98)	Raven Rock Development Corporation Nevisdale, Kentucky
		Treasurer and Director (06-10-97 through 04-14-98)	TECO Transport International, Inc. (Prior to 9-25-97 known as TPS Escuintla International, Inc.) Grand Cayman, Cayman Islands
		Treasurer and Director (10-28-97 through 04-14-98)	Southshore Residential, Inc., Tampa, Florida
		Vice President , Treasurer and Director (06-16-97 through 04-14-98)	Suwannee Gas Marketing, Inc. Tampa, Florida
		Treasurer (04-10-97 through 04-14-98)	TECO/BGA, Inc. (prior to 10/02/97 known as TECO/BGA Stadium, Inc.) Tampa, Florida
		Treasurer (06-10-97 through 04-14-98)	TPS Escuintla I, LDC Grand Cayman, Cayman Islands
		Treasurer and Director (08-07-97 through 04-14-98)	TPS Pavana, Ltd Grand Cayman, Cayman Islands
		Treasurer and Director (10-31-97 through 04-14-98)	Pasco Interest Holdings, Inc. Tampa, Florida
		Treasurer and Director (5-13-97 through 6-13-97 and 10-31-97 through 04-14-98)	Pasco Power GP, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
11. John B. Ramil	President of Tampa Electric Company (effective 04-01-98) Vice President - Finance and Chief Financial Officer of Tampa Electric Company (11-13-97 thru 03-31-98) Vice President - Energy Services and Planning of Tampa Electric Company (Prior to 11-13-97)	Vice President - Finance and Chief Financial Officer (11-13-97 through 03-31-98)	TECO Energy, Inc. Tampa, Florida
		President and Director (prior to 12-23-97)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		President and Director (Prior to 12-23-97)	BGA Special Project One, Inc. Tampa, Florida
		President and Director (Prior to 12-23-97)	TEO/BGA, Inc. Tampa, Florida
12. Harry I. Wilson	Vice President - Energy Delivery of Tampa Electric Company	President	Power Engineering & Construction, Inc. Tampa, Florida
13. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Sprint Corporation Kansas City, Missouri
		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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
13. DuBose Ausley (continued)		General Partner	Washington Square Partnership Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Partner (Trustee prior to 09-01-97)	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
		Trustee	Kate Ireland Perseverance Trust Tallahassee, Florida
		Director	Florida Combined Life Insurance Company, Inc. Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Partner	Dog Island Property Partnership Tallahassee, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
15. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman	Florida Health Sciences Center, Inc. (Prior to 10-01-97 known as Hillsborough County Hospital Authority) Tampa, Florida
16. 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
		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 Tampa, 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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
16. James L. Ferman, Jr. (continued)		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Acura/Mazada/Chrysler-Plymouth/ Jeep-Eagle/Nissan/Suzuki 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 Ferman Chevrolet/Crystal Jeep-Eagle/ Mazda Tampa, Florida
		Vice President and Director	English Chevrolet Company d/b/a Ferman Chrysler-Plymouth, Dodge, Jeep- Eagle Wauchula, Florida
		Vice President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc. d/b/a Ferman Chevrolet/Oldsmobile/Volvo and d/b/a Ferman of New Port Richey Chrysler/ Plymouth/Jeep-Eagle/Nissan Tarpon Springs, Florida
		Vice President and Director	Ferman Ford, Inc. Wauchula, Florida
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
16. James L. Ferman, Jr. (continued)		President and Director	Ferman Jeep-Eagle, Inc. Tampa, Florida
17. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida
18. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Northwest Investment Management, Inc. Boston, Massachusetts
		Director and Clerk	Scully Signal Co. Wilmington, Massachusetts
19. Dennis R. Hendrix	Director of Tampa Electric Company (Prior to 6-5-97)	Director (Prior to 6-5-97)	TECO Energy, Inc. Tampa, Florida
		Director	Chase Securities, Inc. (Prior to 01-20-98 known as Texas Commerce Bank National Association) Houston, Texas
		Director (Prior to 10-17-97)	Texas Eastern Products Pipeline Company Houston, Texas (1)
		Chairman of the Board (Prior to 04-15-97) Director (Effective 04-15-97)	Dulce Energy Corporation Charlotte, North Carolina (Prior to 04-15-97 known as Pan Energy Corporation 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, 1997

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
20. Tom L. Rankin	Director of Tampa Electric Company (effective 7-16-97)	Director (effective 7-16-97)	TECO Energy, Inc. Tampa, Florida
		President and Chief Executive Officer (Prior to 03-12-97)	Lykes Bros., Inc. Tampa, Florida
		Director (Prior to 1-9-98)	Barnett Banks, Inc. Jacksonville, Florida
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	Dain Rauscher Corporation (Prior to 01-02-98 known as Interra Financial, Inc. and prior to 02-04-97 known as 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, Inc. Riverdale, Illinois
		Chairman of the Board (effective 01-01-98) Vice Chairman and Chief Executive Officer (Prior to 01-01-98)	Newell Co. Freeport, Illinois

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
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 (18) New York, New York
24. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Vice Chairman and Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Incorporated Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland
		Director (Effective 04-01-97)	Catalytica, Inc. and its subsidiary, Catalytica Combustion Systems, Inc. Mountain View, California

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1997

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
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, 1997

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 Thomas Touchton John A. Urquhart James O. Welch, Jr. Alan D. Oak Roger H. Kessel William N. Cantrell Gordon L. Gillette John B. Ramil Tom L. Rankin	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 Girard F. Anderson Gordon L. Gillette	TECO Diversified, Inc. TECO Transport 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 Bear Branch Coal Company Raven Rock Development Corp. TECO Properties Corporation CPSC, Inc. City Plaza Partners, Ltd. Brandon Properties Partners, Ltd. University Tech Center I, Ltd. Southshore Residential, Inc. South Shore Properties Partners, 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, 1997

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 Gordon L. Gillette	TECO Power Services Corp. Hardee Power I, Inc. Hardee Power II, Inc. Pasco Power GP, 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. TPS San Jose International, Inc. TPS Operaciones de Guatemala Limitada TPS Administraciones, Limitad TPS San Jose, LDC Triangle Finance Company, LLC TECO Transport International, Inc. TPS Escuintia I, LDC Generadora Electrica Centroamericana, Limitada TPS Pavana, Inc. TECO EnergySource, Inc.	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 Gordon L. Gillette	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 Gordon L. Gillette	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 Gordon L. Gillette	TERMCO, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.	
7. Harry I. Wilson Alan Oak Roger H. Kessel Gordon L. Gillette	Power Engineering & Construction, Inc.	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 Gordon L. Gillette	TeCom Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TeCom Inc.	
9. Timothy L. Guzzle Alan D. Oak Roger H. Kessel Gordon L. Gillette	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.	

Business Contracts with Officers, Directors and Affiliates

Company: Tampa Electric Company
For the Year Ended December 31, 1997

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
10. Girard F. Anderson John B. Ramil Alan D. Oak Roger H. Kessel William N. Cantrell Gordon L. Gillette	Bosek, Gibson and Associates, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Bosek, Gibson, and Associates, Inc.	
11. Dubose Ausley	Ausley & McMullen, PA Tallahassee, Florida	\$989,903	Legal Services
12. H.L. Culbreath	H.L. Culbreath Tampa, Florida	\$114,660	Consulting Services
13. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$24,835	Purchase of automobiles and related items
14. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$275	Catering Services
15. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$15,719	Credit card services, bank fees and related services
		\$348,293	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
16. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$688,944	Electrical products

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

Company: **Tampa Electric Company**

For the Year Ended December 31, 1997

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).								
Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$1,056,820,754	\$0	\$1,056,820,754	\$1,056,820,754	\$0	\$1,056,820,754	\$0
2	Sales for Resale (447)	94,284,123	94,284,123	0	94,284,123	94,284,123	0	0
3	Total Sales of Electricity	1,151,104,877	94,284,123	1,056,820,754	1,151,104,877	94,284,123	1,056,820,754	0
4	Provision for Rate Refunds (449.1)	0	0	0	0	0	0	0
5	Total Net Sales of Electricity	1,151,104,877	94,284,123	1,056,820,754	1,151,104,877	94,284,123	1,056,820,754	0
6	Total Other Operating Revenues (450-456) (A)	50,598,702	0	50,598,702	37,879,410	(42,121)	37,921,531	12,677,171
7	Other (Specify)							
8								
9								
10	Total Gross Operating Revenues	\$1,201,703,579	\$94,284,123	\$1,107,419,456	\$1,188,984,287	\$94,242,002	\$1,094,742,285	\$12,677,171

Notes: (A) Total Other Operating Revenues excludes (\$12,005,751) of deferred retail fuel expenses, \$67,620 of deferred capacity revenue, (\$739,038) of deferred environmental cost revenue. 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, 1997

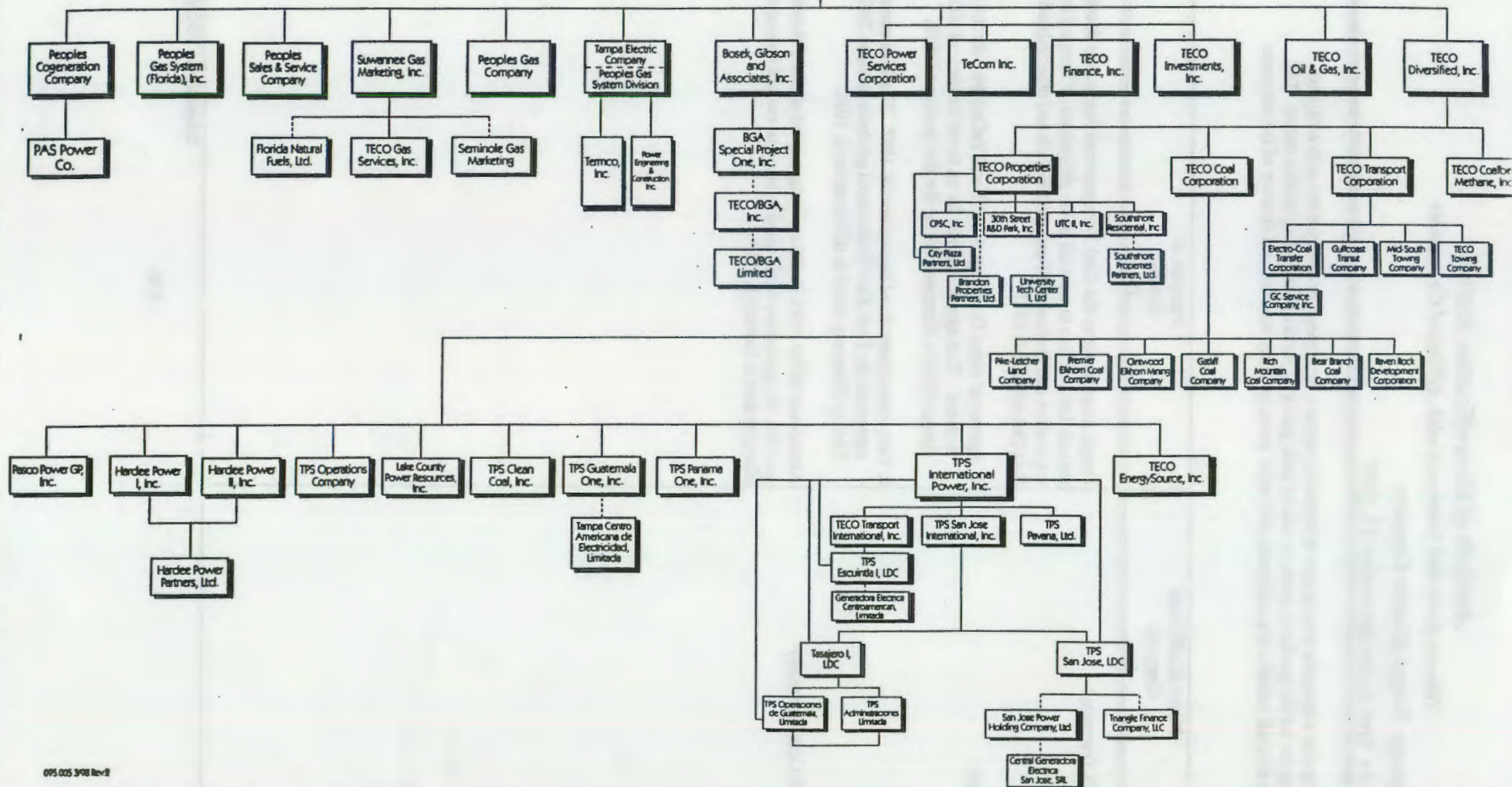
Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

Effective Date (a)	Description of Change (b)
June 16, 1997	Additions to Corporate Structure: Peoples Gas System (Florida), Inc. Peoples Gas Company Peoples Sales & Service Company Suwannee Gas Marketing, Inc. Peoples Cogeneration Company TECO Gas Services, Inc. (Prior to 2-24-98 known as Gator Gas Marketing, Inc.) PAS Power Company Florida Natural Fuels, Ltd. Seminole Gas Marketing
April 10, 1997	BGA Special Project One, Inc. (Prior to 10-3-97 known as BGA Stadium, Inc.) TECO/BGA, Inc. (Prior to 10-2-97 known as TECO/BGA Stadium, Inc.)
October 28, 1997	Southshore Residential, Inc.
August 11, 1997	Bear Branch Coal Company Raven Rock Development Corporation
May 13, 1997	Pasco Power GP, Inc.
June 9, 1997	TECO Transport International, Inc. (Prior to 9-25-97 known as TPS Escuintla International, Inc.)
June 19, 1997	TPS Escuintla I, LDC
February 24, 1998	TPS Administraciones, Limitada
June 11, 1997	TPS Operaciones de Guatemala, Limitada
August 7, 1997	TPS Pavana, Ltd.
May 13, 1997	Triangle Finance Company, LLC (Prior to 1-20-98 known as as San Jose Finance Company, LLC)



Corporate Structure

TECO ENERGY, INC.



Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company

For the Year Ended December 31, 1997

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 Transport	Fourth Amendment to the Coal Transportation Agreement dated July 1, 1997. The Amendment extends the deadline to meet all of the obligations of Tampa Electric Company in respect to solicitation and evaluation of competitive bids and other related matters to May 1, 1998 rather than December 31, 1997.
TeCom	<ol style="list-style-type: none"> 1. Agreement dated December 5, 1997 with TeCom Inc., for the supply of its InterLane® interact systems. This agreement calls for an initial delivery of 500 Power Manager systems to Tampa Electric Company during the first portion of 1998. 2. First Amendment dated September 19, 1997. This is to amend a certain marketing agreement for First Alert Professional products between TeCom Inc. and Tampa Electric Company dated as of November 6, 1996.
Gatliff Coal Company	Amendment of the 1993 Coal Supply Agreement signed February 24, 1997. The Amendment modifies the agreement with regard to price, terms and tonnages. The Agreement effective date is January 1, 1997.

Schedule 2 - PSC/AFA 16

For the Year Ended December 31, 1997

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 which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Gatliff Coal Company	Coal Purchase	\$43,861,751.00
TECO Trans. & Trade Company, Inc.	Coal transportation, transfer and storage	\$99,939,475.00
G C Service Company, Inc.	Unloading vessels at plant	\$6,694,300.00
Hardee Power Partners	Purchased Power	\$26,222,643.00
Hardee Power Partners	Unit Power Sale	\$22,074,737.00

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1997

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	\$328,924
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	377,868
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	349,125
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	290,418
TECO Energy, Inc.	Personel services	Not applicable	P	234-09	70,536
TECO Energy, Inc.	Lease of parking facilities	Lease agreement 05-28-96 to 05-27-97 05-28-97 to 05-27-98	P	234-09	792,484
TECO Properties Corporation	Lease of building (2)	Lease agreement 09-10-95 to 09-10-2001	P	931-00	158,942
Gatliff Coal Company	Data processing services	Not applicable	S	146-01	13,239
TECO Properties Corporation	"	"	S	146-03	2,229
TECO Energy, Inc.	"	"	S	146-09	181,367
TECO Transport Corporation	"	"	S	146-10	7,558
TECO Coal Corporation	"	"	S	146-11	26,605
TeCom Inc.	"	"	S	146-17	33,718
TECO Power Services Corporation	"	"	S	146-23	31,367
Hardee Power Partners, Ltd.	"	"	S	146-28	11,824
TCAE, Ltd.	"	"	S	146-35	2,950
Bosck, Gibson & Associates	"	"	S	146-36	1,957
TECO Oil & Gas, Inc.	"	"	S	146-40	3,728
Electro-Coal Transfer Corporation	Personnel & Executive services	Not applicable	S	146-04	33,168
GC Service Company, Inc.	"	"	S	146-08	1,185
TECO Energy, Inc.	"	"	S	146-09	57,809
TECO Transport Corporation	"	"	S	146-10	28,804
TECO Coal Corporation	"	"	S	146-11	3,336
TeCom Inc.	"	"	S	146-17	24,859
TECO Power Services	"	"	S	146-23	98,957
Hardee Power Partners, Ltd.	"	"	S	146-28	655
Bosck, Gibson & Associates, Inc.	"	"	S	146-36	2,197
(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, 1997

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.	Accounting &	Not applicable	S	146-09	\$63,809
TECO Transport Corporation	Regulatory services	"	S	146-10	43,353
TeCom Inc.	"	"	S	146-17	5,399
TECO Power Services Corporation	"	"	S	146-23	57,423
Hardee Power Partners, Ltd.	"	"	S	146-28	30,522
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,940
Gatliff Coal Company	Marketing & Communications	Not applicable	S	146-01	1,224
Electro-Coal Transfer Corporation	services	"	S	146-04	3,116
Mid-South Towing Company	"	"	S	146-05	1,005
Gulfcoast Transit Company	"	"	S	146-06	3,269
TECO Energy, Inc.	"	"	S	146-09	320,195
TECO Transport Corporation	"	"	S	146-10	25,776
TeCom Inc.	"	"	S	146-17	19,186
TECO Power Services Corporation	"	"	S	146-23	17,122
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	303
TECO Properties Corporation	Building services	Not applicable	S	146-03	1,045
TECO Energy, Inc.	(janitorial, maintenance,	"	S	146-09	129,240
TECO Transport Corporation	furniture purchase, etc.)	"	S	146-10	78,682
TeCom Inc.	"	"	S	146-17	99,180
TECO Power Services Corporation	"	"	S	146-23	48,578
Bosek, Gibson & Associates	"	"	S	146-36	593
TECO Oil & Gas, Inc.	"	"	S	146-40	2,766
TECO Energy, Inc.	Vehicles owned by Tampa Electric	Not applicable	S	146-09	13,045
TeCom Inc.	allocated to affiliates	"	S	146-17	747
TECO Power Services Corporation	"	"	S	146-23	22,403
Hardee Power Partners, Ltd.	"	"	S	146-28	2,503
TCAE, Ltd.	"	"	S	146-35	793
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	567

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, 1997

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.	Office space cost allocation for TECO	Not applicable	S	146-09	\$288,694
TECO Transport Corporation	Plaza	"	S	146-10	211,979
TeCom Inc.	"	"	S	146-17	205,180
TECO Power Services Corporation	"	"	S	146-23	142,603
TECO Property Corporation	Environmental services	Not applicable	S	146-03	1599
Mid-South Towing Company	"	"	S	146-05	2,146
Gulfcoast Transit Company	"	"	S	146-06	5,978
GC Service Company	"	"	S	146-08	1,688
TECO Energy, Inc.	"	"	S	146-09	818
TECO Coal Corporation	"	"	S	146-11	367
Hardee Power Partners, Ltd.	"	"	S	146-28	6,659
TCAE, Ltd.	"	"	S	146-35	4,307
Bosck, Gibson & Associates, Inc.	"	"	S	146-36	2,791
TECO Energy, Inc.	Engineering services	Not applicable	S	146-09	3,871
TeCom Inc.	"	"	S	146-17	76,959
TECP Power Services Corporation	"	"	S	146-23	38,690
Hardee Power Partners, Ltd.	"	"	S	146-28	129,783
TCAE, Ltd.	"	"	S	146-35	910
Bosck, Gibson & Associates, Inc.	"	"	S	146-36	3,839
TECO Properties Corporation	Lease of office space at TECO Plaza	04-26-96 to 04-25-97 04-26-97 to 04-25-98	S	146-03	29,094
TECO Properties Corporation	Telecommunication equipment	Not applicable	S	146-03	397
TECO Energy, Inc.	& services	"	S	146-09	13,058
TECO Transport Corporation	"	"	S	146-10	20,737
TeCom Inc.	"	"	S	146-17	34,758
Hardee Power Partners, Ltd.	"	"	S	146-28	33,275
TECO Oil & Gas, Inc.	"	"	S	146-40	4,197
TECO Energy, Inc.	Purchasing services	Not applicable	S	146-09	113,730
TECO Power Services Corporation	"	"	S	146-23	13,285
Hardee Power Partners, Ltd.	"	"	S	146-28	10,083
TECO Oil & Gas, Inc.	"	"	S	146-40	460

Schedule 4 - PSC/AFA 16

Assets or Rights Purchased from or Sold to Affiliates

For the Year Ended December 31, 1997

[illegible]

**Analysis of Diversification Activity
Employee Transfers**

Company: Tampa Electric Company
For the Year Ended December 31, 1997

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
Autry, Arthur S	Tampa Electric	TECO Energy	Director - Federal and Trms Issues	Vice President - Administration	Permanent
Bacon, Delaine M	Tampa Electric	TECO Energy	Administrator - Financial Analysis	Director - Utility Financial Analysis	Permanent
Badgerow, James B	Tampa Electric	TECO Power Services	Principal Engineer	Engineer - Senior Projects	Permanent
Bramley, Karen L	TECO Energy	Tampa Electric	Legal Assistant	Team Leader - Energy Management	Permanent
Brennan, Dawn E	TECO Power Services	Tampa Electric	Financial Analyst	Coordinator Accounting	Permanent
Bresnahan, William F	Tampa Electric	TECO Energy	Financial Model Analyst	Senior Financial Analyst	Permanent
Cacciatore Jr, Joseph	Tampa Electric	TECO Energy	Associate Technician	Associate Technician	Permanent
Cameron, Craig M	TECO Transport	Tampa Electric	Director - Financial Services	Director - Financial Services	Permanent
Campeau, Roger S	TECO Energy	Tampa Electric	Tax Analyst	Administrator - Business	Permanent
Carlson, Michael R	Tampa Electric	TECO Power Services	Senior Consulting Engineer	Project Energy Manager	Permanent
Crabtree, David A	Tampa Electric	TECO Power Services	Consulting Forecast Analyst	Manager Market Analyst and Planning	Permanent
Crane, Vincent P	Tampa Electric	TECO Energy	Senior Engineer	Administrator - Financial Analyst	Permanent
Dees, George A	Tampa Electric	TECO Energy	Financial Model Analyst	Financial Model Analyst	Permanent
Gillette, Gordon L	TECO Power Services	TECO Energy	Vice President - Regulatory and Business Strategy	Vice President - Regulatory Affairs	Permanent
Harbaugh, James M	Tampa Electric	TECO Power Services	Manager Transportation	Manager Operations	Permanent
Hegarty, Michael E	TECO Energy	Tampa Electric	Senior Engineer	Senior Engineer	Permanent
Hobbs, Julius F	Tampa Electric	TECO Energy	Director - Corporate Relations	Executive Director - TE Foundation	Permanent
Mahaffey, Joann K	Tampa Electric	TECO Energy	Coordinator - Financial and Legal Comm	Senior Coordinator - Financial and Legal Comm	Permanent
Mahoney, Michael P	Tampa Electric	TECO Energy	Assistant to the Vice President	Assistant to the Vice President	Permanent
McMullen, Michael P	Tampa Electric	TPS Operations	Consulting Engineer	Consulting Engineer	Permanent
Merrill, Dianne G	Tampa Electric	TECO Transport	Administrator	Director Organization changes /Development	Permanent
Pless, Donald E	TECO Energy	Tampa Electric	Director of Advanced Technology	Director of Advanced Technology	Permanent
Ponder, Deana R	Tampa Electric	TECO Energy	Rate Analyst	Administrator - Business Rates / Forecasting	Permanent
Prater, Jacqueline Y	TECO Energy	Tampa Electric	Associate Auditor	Supervisor - Customer Service	Permanent
Ramil, John B	Tampa Electric	TECO Energy	Vice President - Energy Services and Planning	Vice President - Finance and Chief Executive Officer	Permanent
Sarduy, Frank O	Tampa Electric	TECO Power Services	Technician	Environmental Technician	Permanent
Schuyler, Michael R	TECO Power Services	Tampa Electric	Director - Project Services	Director - Gas Supply and Regulatory Affairs	Permanent
Smith, Carol A	TECO Energy	Tampa Electric	Auditor	Supervisor Stores	Permanent
Smith, Daniel J	TPS Operations	Tampa Electric	Technical Support Specialist	Technical Support Specialist	Permanent
Ward, Wayne A	TECO Energy	Tampa Electric	Senior Technical Aide	Programmer	Permanent
Wyatt, William J	Tampa Electric	TECO Energy	Network Analyst	Auditor	Permanent

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