

EI806-78-AR



ELECTRIC UTILITIES AND LICENSEES
(Classes A and B)

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38-R0312
Public Service Commission 1-79
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A. R. Progress Report	By	Date
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Audited		

ANNUAL REPORT
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Department
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TAMPA ELECTRIC COMPANY

(Exact legal name of respondent)

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

111 NORTH DALE MABRY HIGHWAY, TAMPA FLORIDA 33609

(Address of principal business office at end of year)

TO THE

FEDERAL ENERGY REGULATORY COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1978

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

H. O. Johns, Controller

111 North Dale Mabry Highway, Tampa, Florida 33609

Telephone Number: (813) 879-4111

Privately Owned Electric Utility Statistics

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

(\$000 Omitted)

Amounts

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

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

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APR 9 1979



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

April 4, 1979

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

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION
APR 9 7 55 AM '79
MAIL ROOM

Dear Mr. Talbott:

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

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

Please let us know if further data is required.

Sincerely,

A handwritten signature in black ink, appearing to read "H. O. Johns", written over a horizontal line.

H. O. Johns
Controller

HOJ/sgf
Attachment

Business Contracts with Officers and Directors
(Other than Compensation)

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

Affiliations of Officers and Directors

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

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

Business Transactions with Related Parties Over \$500

PART I

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

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

PART II Sale Purchase and Transfer of Assets

None

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Tampa Electric Company:

In connection with our regular examination of the Financial Statements of Tampa Electric Company for the year ended December 31, 1978, on which we have reported separately under date of February 1, 1979, we have also reviewed the schedules (on the list attached) of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

Coopers & Lybrand

Tampa, Florida
February 1, 1979

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1978
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

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

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

GENERAL INSTRUCTIONS

1. An original and six conformed copies of this report form properly filled out and attested, shall be mailed to the U. S. Department of Energy, Energy Information Administration, Code 2908, Washington, D.C. 20461, on or before the last day of the third month following the close of the calendar or established fiscal year, by each corporation, person or licensee as defined in section 3 of the Federal Power Act, any agency, authority or other legal entity or instrumentality and any agency, authority or instrumentality of the United States, which are engaged in the generation, transmission or distribution of electricity, whether or not otherwise subject to the jurisdiction of the Commission and which is in either of the following classifications:

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

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

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

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

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

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

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

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

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

7. DEFINITIONS:

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

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

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

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

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

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

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

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

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

DESCRIPTION	PAGES
Comparative Balance Sheet-Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion-Statement B	113
Statement of Income-Statement C	114-116A
Statement of Retained Earnings-Statement D	117-117A
Statement of Changes in Financial Position-Statement E	118-119
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223
Accumulated Deferred Income Taxes	214C-214D, 227-227E
Common Utility Plant and Expenses	324
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405

ADDITIONAL COPIES of this form may be procured from the
U. S. Department of Energy, Energy Information Administration,
Washington, D. C., 20461 - Price \$1.75 each

GENERAL INSTRUCTIONS (Continued)

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

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

In Connection with our regular examination of the financial statements of _____ for the year ended _____

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

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

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

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

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

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

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

LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)	
General Corporate Information and Summary Financial Statements				
General Information	101-101A	Dec. 72	None	
Control Over Respondent	102	Dec. 64		
Corporations Controlled by Respondent	103			
Officers	104	Dec. 73		
Directors	105			
Security Holders and Voting Powers	106-107			
Important Changes During the Year	108-109	Dec. 70		
Comparative Balance Sheet—Statement A	110-112	Dec 78		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion—Statement B	113	Dec. 72		
Statement of Income for the Year—Statement C	114-116A	Dec. 77		
Statement of Retained Earnings for the Year—Statement D	117-117A	Dec 78		
Statement of Changes in Financial Position—Statement E	118-119	Dec. 77		
Balance Sheet Supporting Schedules				
Nuclear Fuel Materials	200	Dec. 73	None	
Nonutility Property	201	Dec. 73		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	201	Dec. 67	None	
Investments	202	Dec. 74		
Investments in Subsidiary Companies	203			
Notes and Accounts Receivable	204	Dec. 65		
Accumulated Provision for Uncollectible Accounts—Cr	204			
Receivables from Associated Companies	206	Dec. 73		
Materials and Supplies	207	Dec. 73		
Production Fuel and Oil Stocks	209	Dec. 73		
Miscellaneous Current and Accrued Assets	210	Dec. 73		None
Extraordinary Property Losses	210	Dec. 73		
Unamortized Debt Disc. and Exp. and Unamort. Premium on Debt	211	Dec. 73		
Preliminary Survey and Investigation Charges	212	Dec. 67		
Miscellaneous Deferred Debits	214	Dec. 74	None	
Deferred Losses From Disposition of Utility Plant	214A	Dec. 73		
Unamortized Loss and Gain on Reacquired Debt	214B			
Accumulated Deferred Income Taxes	214C-D	Dec. 75		
Capital Stock	215			
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	216		None	
Other Paid-In Capital	217			
Discount on Capital Stock	218			

LIST OF SCHEDULE (Electric Utility) (Continued)

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Continued)			
Capital Stock Expense	218		
Long-Term Debt	219	Dec. 73	
Securities Issued or Assumed and Securities Refunded or Retired During the Year	220	Dec. 73	
Notes Payable	221	Dec. 73	
Payables to Associated Companies	221	Dec. 73	
Taxes Accrued, Prepaid and Charged During Year	222-222A	Dec. 73	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223	Dec. 73	
Miscellaneous Current and Accrued Liabilities	224	Dec. 73	
Customer Advances for Construction	224	Dec. 73	
Deferred Gains From Disposition of Utility Plant	224A	Dec. 73	None
Other Deferred Credits	225	Dec. 73	
Operating Reserves	226	Dec. 78	
Accumulated Deferred Income Taxes	227-227E	Dec. 76	
Investment Tax Credits Generated and Utilized	228	Dec. 76	
Accumulated Deferred Investment Tax Credits	229	Dec. 75	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gain or Loss on Disposition of Property	300	Dec. 73	
Income from Utility Plant Leased to Others	301	Dec. 73	None
Particulars Concerning Certain Other Income Accounts	303	Dec. 73	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	304	Dec. 73	
Expenditures for Certain Civic, Political and Related Activities	305	Dec. 73	
Extraordinary Items	306	Dec. 74	None
COMMON SECTION			
Common Utility Plant and Expenses	351		None
Regulatory Commission Expenses	353	Dec. 74	
Charges for Outside Professional and Other Consultative Services	354	Dec. 70	
Distribution of Salaries and Wages	355-356	Dec. 78	
ELECTRIC PLANT, SALES, OPERATING AND STATISTICAL DATA			
Electric Plant in Service	401-403	Dec. 72	
Fish and Wildlife and Recreation Plants	403a		None
Electric Plant Leased to Others	404		None
Electric Plant Held for Future Use	405	Dec. 73	
Construction Work in Progress and Completed Construction not Classi- fied - Electric	406	Dec. 72	
Electric Plant Acquisition Adjustments and Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments	407	Dec. 74	None
Accumulated Provisions for Depreciation of Electric Utility Plant	408	Dec. 74	
Electric Operating Revenues	409	Dec. 76	
Sales of Electricity - By Communities	410-411	Dec. 76	
Sales for Resale	412-413	Oct. 1966	
Sales of Electricity by Rate Schedules	414	Dec. 76	
Sales to Railroads and Railways and Interdepartmental Sales	415		None

LIST OF SCHEDULES (Electric Utility) (Continued)

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

GENERAL INFORMATION

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

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

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

State of Florida
December 1, 1899- Reincorporated April 18, 1949

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

N/A

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

State of Florida

Electricity - Generation and Distribution

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

- a) Tampa Electric Company Common Stock
- b) 15,251,077
- c) 9,748,923
- d) New York Stock Exchange

GENERAL INFORMATION (Continued)

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

Coopers & Lybrand
Exchange National Bank Building
Tampa, Florida 33602

Coopers & Lybrand have served as the Company's independent public accountants for more than forty years.

CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

DEFINITIONS

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

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

OFFICERS

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

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

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

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

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

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

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

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

Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
President, Chief			\$
Executive Officer	H.L. Culbreath	111 N. Dale Mabry Hwy. Tampa, Florida 33609	145,330
Senior Vice President	G. Pierce Wood	"	74,145
V/P -Operations	James D. Hicks	"	61,739
V/P -Finance & Treas.	J.K. Taggart	"	61,220
V/P -Production	Heywood A. Turner	"	60,770
V/P -Services	E.G. Simmons	"	56,445
V/P -Administration	D.N. Campbell	"	54,350
Secty. & Asst. Treas.	J.E. Sproull	"	44,393
Controller & Asst. Sect.	H.O. Johns	"	41,898
Dir. Corp Plng & Engr.	R.D. Welch	"	49,420
Dir. Pwr. Plnt Const.	T.L. Jones, Jr.	"	48,020
Dir. Pwr. Plnt Engr.	Alex Kaiser	"	47,559
Dir. Sys. Oper & Const.	J.E. Burris	"	46,143
Asst. to V/P Prdn.	H.A. Moshell, Jr.	"	44,936
Dir. of Divisions	R.C. Dickinson, Jr.	"	44,756
Dir. Method & Proced.	Lester Ulm, Jr.	"	44,336
Dir. Fuels	E.K. Nelson, III	"	42,398
Supt. Big Bend	G.F. Anderson	"	41,648
Dir. Data Processing	D.R. Meng	"	40,940
Gen. Mgr. Plant City	A.B. Hull	"	40,932
Gen. Mgr. Tpa Div.	H.I. Wilson, Jr.	"	40,856
Dir. Rates & Research	W.J. Campbell, Jr.	"	40,282
Dir. Purch & Stores	M.M. Bostian	"	39,712
Gen. Mgr. East Svc Area	F.E. Albaugh	"	39,432
Asst. To Dir. of Div.	A.N. Wilder	"	39,196
Sr. Consultant Engr.	A.D. Jones	"	39,126
Asst. to Sr. V/P	J.H. Woodroffe, III	"	38,685
Gen. Mgr. Polk Co.	R.A. DeHaan	"	38,048
Dir. Sys. Dist Eng.	P.O. Beccue	"	37,716
Mgr. Comm. & Cont. Oper.	M. King	"	37,414

OFFICERS

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

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

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

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

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

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

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

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

Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
Gen. Mgr. West Ser. Area	J.M. Bryant	111 N. Dale Mabry Hwy.	\$ 37,348
Mgr. Substat. Oper.	P.R. Gibbons	Tampa, Fla. 33609	37,198
Mgr. System Oper.	C.H. Bennett	"	36,916
Mgr. Intersystem Pln.	R.E. Proctor	"	36,900
Mgr. Substat. Eng.	T.W. Patrick	"	36,047
Dir. Public Affairs	G.L. Dawson	"	36,011
Mgr. Labor Relations	R.L. Fleming	"	36,000
Asst. Dir Corp Plan&Eng	M.F. Wadsworth	"	35,916
Asst. Gen. Mgr.	H. Burcham	"	35,700
Mgr. Pwr. Plt. Mech.Eng	B.D. Kitching	"	35,616
Gen. Mgr. Phos. Sales	W.C. Stephenson, Jr.	"	35,400
Mgr. Oper. & Eng.	L.E. Perkins	"	35,246
Mgr. Pwr. PH Eng Proj.	A.L. Steinlen	"	35,046
Gen. Mgr. Transportation	R.H. Arnold	"	35,000
Supr. Hookers Pt.	H.V. Smith	"	35,000

Items # 2, 3, 4 and 5 are omitted because we are not required to file this report with SEC.

DIRECTORS

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

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

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

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

Name of Director (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
William C. MacInnes ** Chairman of The Board	111 N. Dale Mabry Tampa, Florida 33609	4-78	4-79	4	\$ 5,300
H.L. Culbreath * President, Chief Executive Officer	111 N. Dale Mabry Tampa, Florida 33609	4-78	4-79	5	-0-
Richard P. Chapman	P.O. Box 2197 Boston, Mass. 02106	4-78	4-79	4	5,550
Richard M. Clewis, Jr. *	P.O. Box 2288 Tampa, Florida 33601	4-78	4-79	5	6,150
Hugh F. Culverhouse	Florida National Bank Bldg. Jacksonville, Florida 32202	4-78	4-79	4	5,400
Alfred S. Estes*	P. O. Box 938 Winter Haven, Florida 33880	4-78	4-79	5	5,800
Willis C. Fitkin	4212 Gordon Drive Naples, Florida 33940	4-78	4-79	4	5,200
Charles F. Hovey	100 Federal Street Boston, Massachusetts 02110	4-78	4-79	4	5,200
William J. Turbeville, Jr. *	LBM Building, Room 301 1311 N. Westshore Blvd. Tampa, Fla. 33607	4-78	4-79	5	6,150
James O. Welch, Jr.	Nabisco, Inc. E. Hanover, N.J. 07936	4-78	4-79	4	5,450

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

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

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

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing
 Not closed during 1978

6. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
 Total 12,399,982
 By proxy 12,362,709

7. Give the date and place of such meeting
 April 11, 1978

106
1(A)

Line No.	Name and Address of Security Holder (a)	VOTING SECURITIES December 31, 1978			
		Number of votes as of Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	Total votes of all voting securities	15,251,077	15,251,077		
2	Total number of security holders		15,547	810	
3	Total votes of security holders listed below	4,593,390	4,593,390		
4	Cede & Co., Box 20- Bowling Green Station, NY,NY 10004	2,615,003	2,615,003		
5	Metropolitan Life Insurance Co., 1 Madison Av.,NY,NY 10010	410,800	410,800		
6	Saxon & Co., 1632 Chestnut St., Philadelphia, Pa. 19103	310,746	310,746		
7	Teacher Retirement Sys. of Texas, 1001 Trinity St,Austin,Tx 78701	279,400	279,400		
8	Bloom & Co.,PO Box 7438-Church St.Station, NY,NY 10249	200,000	200,000		
9	Schmidt & Co.,% Morgan Guaranty Trust Co,PO Box 1479-Church St. Station, N.Y., N.Y. 10008	181,100	181,100		
10	Hico, Box 690-Church St. Station, NY, NY 10008	166,200	166,200		
11	Arkbo & Co., P.O. Box 3182, Boston, Ma. 02107	153,000	153,000		
12	Monroe & Co. % First Nat'l Bank, Chicago,Il. 60670	142,726	142,726		
13	Leslie & Co. % Irving Trust Co.,NY,NY 10015	113,123	113,123		
14					
15					

Line No.	Name and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1(B) 16	H.L. Culbreath, P.O. Box 111, Tampa, Fla. 33601	4,446	4,446		
17	G.P. Wood, " " " " " "	114	114		
18	D.N. Campbell, " " " " " "	230	230		
19	J.D. Hicks, " " " " " "	900	900		
20	E.G. Simmons, " " " " " "	230	230		
21	J.K. Taggart, " " " " " "	429	429		
22	H.A. Turner, " " " " " "	285	285		
23	J.E. Sproull, " " " " " "	569	569		
24	H.O. Johns, " " " " " "	1,126	1,126		
25	R.M. Clewis, Jr., " " " " " "	128	128		
26	H.F. Culverhouse, " " " " " "	1,000	1,000		
27	A.S. Estes, " " " " " "	300	300		
28	W.C. Fitkin, " " " " " "	3,500	3,500		
29	C.F. Hovey, " " " " " "	1,035	1,035		
30	W.C. MacInnes, " " " " " "	5,800	5,800		
31	W.J. Turbeville, Jr., " " " " " "	1,000	1,000		
32	J.O. Welch, Jr., " " " " " "	200	200		
33					
34					
4. 35	STOCK PURCHASE PLAN				
36					
37	The Company has a stock purchase plan which provides that the				
38	option price, subject to certain terms and conditions, shall				
39	be 85 per cent of the market value at designated dates. Pay-				
40	ments are withheld from employees during payment periods and				
41	the shares subsequently issued. During 1978, 18,549 shares of				
42	common stock issued under the plan with total proceeds of				
43	\$307,428. At December 31, 1978, \$150,389 in subscriptions had				
44	been received for 9,312 shares of common stock.				
45					
46					
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53					

IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Plant City franchise renewed without payment of consideration. The new franchise is for 30 years.
2. None
3. None
4. None
5. None
6. None
7. Adopted the Restated Articles of Incorporation of Tampa Electric Company. The Restated Articles restate and integrate the provisions of the Company's Certificate of Reincorporation, including all amendments.
8. General wage increases and promotions during 1978 will add approximately \$4.5 million annually.
9. On April 26, 1976, the Company, together with Western Continental, Inc., was sued in the United States District Court for the Middle District of Florida by Bernie Bierman, one of its spot coal suppliers, for an alleged failure to purchase coal the Company had contracted for and for an alleged violation of the Federal anti-trust laws. The plaintiff asked for treble damages and costs in an amount of \$3,358,000, plus attorneys' fees and costs. Another suit, asserting essentially the same claims, was filed against the Company by the same plaintiff in the United States District Court for the Middle District of Florida on July 23, 1974 and was dismissed without

(con't. on page 109)

IMPORTANT CHANGES DURING THE YEAR (Continued)

prejudice, for failure to prosecute. The Company has filed an answer to the claim involving alleged failure to purchase coal, denying any and all liability with respect thereto. The plaintiff's antitrust claims were dismissed upon the Company's motion, and the plaintiff's motion for rehearing of the dismissal has been denied. Plaintiff appealed from the denial of rehearing, but filed its notice of appeal two days after the appeal time expired. The Company moved to dismiss the appeal, and after a finding by the District Court that the late filing was inexcusable, the appeal was dismissed by the Court of Appeals. In addition, the plaintiff's entire action has been dismissed on the merits by the District Court, but the plaintiff appealed the dismissal in February, 1979.

10. During, 1978, the Corporation paid \$108,075 to the law firm of Herrick & Smith, of which Charles F. Hovey, a director of the Corporation, is a partner. Herrick & Smith has provided legal services to the Corporation during the last two years and continues to provide such services.
11. None

STATEMENT A		COMPARATIVE BALANCE SHEET			
		Assets and Other Debits			
Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	Utility Plant*		\$	\$	\$
2	Utility Plant (101-106, 114).....	113	888 820 300	924 255 698	35 435 398
3	Construction Work in Progress (107).....	113	19 291 425	19 629 459	338 034
4	Total Utility Plant.....		\$908 111 725	\$943 885 157	\$ 35 773 432
5	Less Accumulated Provision for Deprec., Amort. and Depletion (108, 111, 115).....	113	164 176 017	188 449 066	24 273 049
6	Net Utility Plant, Less Nuclear Fuel...	113	\$743 935 708	\$755 436 091	\$ 11 500 383
7	Nuclear Fuel (120.1-120.4).....	200			
8	Less: Accum. Prov. For Amort. of Nuclear Fuel Assemblies (120.5).....	200			
9	Net Nuclear Fuel.....		\$	\$	\$
10	Net Utility Plant.....		\$	\$	\$
11	Gas Stored Underground-Noncurrent (117)....	207A			
12	Utility Plant Adjustments (116).....	112			
13	Other Property and Investments				
14	Nonutility Property (121) (less Accum. Prov. for Depr. & Amort. incl. in (122))\$.....	201	96 657	102 243	5 586
15	Investment in Associated Companies (123)...	202			
16	Investment in Subsidiary Companies (Cost \$.....)(123.1).....	203	19 006 609	20 138 674	1 132 065
17	Other Investments (124).....	202			
18	Special Funds (125 - 128).....		4 337 000	20 000	(4 317 000)
19	Total Other Property and Investments.....		\$ 23 440 266	\$ 20 260 917	\$ (3 179 349)
	Current and Accrued Assets				
20	Cash (131).....	---	4 537 465	6 296 206	1 758 741
21	Special Deposits (132 - 134).....	---	1 653	1 653	
22	Working Funds (135).....	---	222 638	52 382	(170 256)
23	Temporary Cash Investments (136).....	202			
24	Notes and Accts. Receivable (less Accumulated Provision for Uncoll. Accts.) (141-144)...	204	28 913 245	33 867 840	4 954 595
25	Receivables from Assoc. Companies (145, 146)...	206	420 656	1 842 473	1 421 817
26	Materials and Supplies (151-157, 163).....	207	51 606 303	60 039 411	8 433 108
27	Gas Stored Underground-Current (164).....	207A			
28	Prepayments (165).....	---	527 912	468 929	(58 983)
29	Interest and Dividends Receivable (171)....	---	270 100	315 494	45 394
30	Rents Receivable (172).....	---			
31	Accrued Utility Revenues (173).....	---			
32	Misc. Current and Accrued Assets (174).....	210			
33	Total Current and Accrued Assets.....		\$ 86 499 972	\$ 102 884 388	\$ 16 384 416
	Deferred Debits				
34	Unamort. Debt Expense (181).....	211	1 783 333	1 654 496	(128 837)
35	Extraordinary Property Losses (182).....	210			
36	Prelim. Survey and Investigation Charges (183)...	212	1 185 393	1 136 249	(49 144)
37	Clearing Accounts (184).....	---	474	1 351	877
38	Temporary Facilities (185).....	---			
39	Miscellaneous Deferred Debits (186).....	214	896 329	702 195	(194 134)
40	Deferred Losses from Disposition of Utility Plant (187).....	214A	1 924 493	900 253	(1 024 240)
41	Research, Development and Demonstration Expenditures (188)	448	7 153	65 992	58 839
42	Unamortized Loss on Reacquired Debt (189)...	214B			
43	Accumulated Deferred Income Taxes (190)...	214C	688 729	275 060	(413 669)
44	Total Deferred Debits.....		\$ 6 485 904	\$ 4 735 596	\$ (1 750 308)
45	Total Assets and Other Debits.....		\$860 361 850	\$883 316 992	\$ 22 955 142

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

COMPARATIVE BALANCE SHEET
Liabilities and Other Credits (omit cents)

Statement A

Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
Proprietary Capital					
1	Common Stock Issued (201) -----	215	\$ 116 984 552	\$ 117 638 465	\$ 653 913
2	Preferred Stock Issued(204) -----	215	55 000 000	55 000 000	
3	Capital Stock Subscribed (202, 205) -----	216	152 956	150 389	(2 567)
4	Stock Liability for Conversion (203, 206) -----	216			
5	Premium on Capital Stock (207) -----	216	19 245	19 245	
6	Other-Paid-In Capital (208-211) -----	217			
7	Installments Received on Capital Stock (212) -----	216			
8	Discount on Capital Stock (213) -----	218			
9	Capital Stock Expense (214) -----	218	(1 338 638)	(1 338 638)	
10	Retained Earnings (215, 215.1, 216) -----	117	119 871 304	137 567 945	17 696 641
11	Unappropriated Undistributed Subsidiary Earnings (216.1) -----	117	9 644 222	10 776 286	1 132 064
12	Reacquired Capital Stock (217) -----	215			
13	Total Proprietary Capital -----		\$ 300 333 641	\$ 319 813 692	\$ 19 480 051
Long-Term Debt					
14	Bonds (221) (Less \$ _____ reacquired (222)) -----	219	341 217 638	337 921 305	(3 296 333)
15	Advances from Associated Companies (223) -----	219			
16	Other Long-Term Debt (224) -----	219	5 000 000		(5 000 000)
17	Unamortized Premium on Long-Term Debt (225) -----	211	1 019 509	959 758	(59 751)
18	Unamortized Discount on Long-Term Debt-Dr. (226) -----	211			
19	Total Long-Term Debt -----		\$ 347 237 147	\$ 338 881 063	\$ (8 356 084)
Current and Accrued Liabilities					
20	Notes Payable(231) -----	221	49 900 000	30 379 000	(19 521 000)
21	Accounts Payable (232) -----	—	9 174 075	20 742 140	11 568 065
22	Payables to Associated Companies (233, 234) -----	221	4 795 657	2 992 106	(1 803 551)
	Customer Deposits (235) -----	—	8 843 889	8 312 386	(531 503)
	Taxes Accrued (236) -----	222	11 163 466	15 524 250	4 360 784
25	Interest Accrued (237) -----	—	4 278 685	4 157 947	(120 738)
26	Dividends Declared (238) -----	—			
27	Matured Long-Term Debt (239) -----	—			
28	Matured Interest (240) -----	—			
29	Tax Collections Payable (241) -----	—	1 399 187	1 496 349	97 162
30	Miscellaneous Current and Accrued Liabilities (242) -----	224	4 309 980	5 380 013	1 070 033
31	Total Current and Accrued Liabilities -----		\$ 93 864 939	\$ 88 984 191	\$ (4 880 748)
Deferred Credits					
32	Customer Advances for Construction (252) -----	224		13 364	13 364
33	Accumulated Deferred Investment Tax Credits (255) -----	229	31 500 758	34 118 100	2 617 342
34	Deferred Gains from Disposition of Utility Plant(256) -----	224A			
35	Other Deferred Credits (253) -----	225		361 957	361 957
36	Unamortized Gain on Reacquired Debt (257) -----	214B			
37	Accumulated Deferred Income Taxes (281-283) -----	227-227E	87 258 621	100 601 029	13 342 408
38	Total Deferred Credits -----		\$ 118 759 379	\$ 135 094 450	\$ 16 335 071
Rating Reserves					
39	Operating Reserves (261-265) -----	226	166 744	543 596	376 852
40	Total Liabilities and Other Credits -----		\$ 860 361 850	\$ 883 316 992	\$ 22 955 142

STATEMENT A

(Continued)

NOTES TO BALANCE SHEET

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

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

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

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

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

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

5. Dividend restrictions in Tampa Electric Company's First Mortgage Bond Indenture amounted to \$4,373,093 as of December 31, 1978.

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

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common* (g)
1	UTILITY PLANT	\$	\$	\$	\$	\$	\$
2	In Service:						
3	Plant in Service (Classified).....	865 079 879	865 079 879				
4	Plant Purchased or Sold.....						
5	Completed Construction not Classified.....	53 137 976	53 137 976				
6	Experimental Plant Unclassified.....						
7	Total.....	918 217 855	918 217 855				
8	Leased to Others.....						
9	Held for Future Use.....	6 037 843	6 037 843				
10	Construction Work in Progress.....	19 629 459	19 629 459				
11	Acquisition adjustments.....						
12	Total Utility Plant.....	943 885 157	943 885 157				
13	Accum. Prov. for Depr., Amort., & Depl.....	188 449 066	188 449 066				
14	Net Utility Plant.....	755 436 091	755 436 091				
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, & DEPLETION						
16	In Service:						
17	Depreciation.....	187 498 095	187 498 095				
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights.....						
19	Amort. of Underground Storage Land and Land Rights.....						
20	Amort. of Other Utility Plant.....	16 225	16 225				
21	Total, in Service.....	187 514 320	187 514 320				
22	Leased to Others:						
23	Depreciation.....						
24	Amortization and Depletion.....						
25	Total, Leased to Others.....						
26	Held for Future Use:						
27	Depreciation.....	934 746	934 746				
28	Amortization.....						
29	Total, Held for Future Use.....	934 746	934 746				
30	Abandonment of Leases (natural gas).....						
31	Amort. of Plant Acquisition Adj.....						
32	Total Accumulated Provisions (should agree with line 13 above).....	188 449 066	188 449 066				

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

STATEMENT C

STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account (e)	Sch. Page No. (b)	TOTAL		ELECTRIC
			Current year (c)	Increase or (decrease) from preceding year (d)	Current year (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400).....	—	\$395,919,251	\$52,561,680	\$395,919,251
3	Operating Expenses:				
4	Operation Expenses (401).....	—	218,509,584	33,242,586	218,509,584
5	Maintenance Expenses (402).....	—	25,170,014	2,687,849	25,170,014
6	Depreciation Expense (403).....	—	31,112,677	1,329,864	31,112,677
7	Amort. & Depl. of Utility Plant (404*-405).....	—	1,363	(250)	1,363
8	Amort. of Utility Plant Acq. Adj. (406).....	—			
9	Amort. of Property Losses (407)*.....	—			
10	Amort. of Conversion Expenses (407)*.....	—			
11	Taxes Other Than Income taxes (408.1).....	222	23,869,100	2,264,865	23,869,100
12	Income Taxes — Federal (409.1).....	222	17,059,986	10,882,827	17,059,986
13	— Other (409.1).....	222	2,342,264	1,015,901	2,342,264
14	Provision for Deferred Inc. Taxes (410.1).....	214C, 217	15,943,456	(4,681,534)	15,943,456
15	Provision for Deferred Income Taxes — Cr. (411.1).....	214C, 217	(2,876,108)	(546,732)	(2,876,108)
16	Investment Tax Credit Adj.—Net (411.4).....	22B-9	3,006,550	1,054,166	3,006,550
17	Gains from Disp. of Utility Plant (411.6)....	224A	()	()	()
18	Losses from Disp. of Utility Plant (411.7)....	214A	1,004,246	52,485	1,004,246
19	Total Utility Operating Expenses.....		\$335,143,132	\$47,302,027	\$335,143,132
20	Net Utility Operating Income (carry forward to page 116-A, line 22).....		\$60,776,119	\$5,259,653	\$60,776,119

NOTES TO STATEMENT OF INCOME

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

STATEMENT OF INCOME FOR THE YEAR (Continued)		STATEMENT C		
Line No.	Account (a)	Sch. page No. (b)	TOTAL	
			Current year (c)	Increase or (decrease) from preceding year (d)
22	Net Utility Operating Income (Forwarded from Page 114)	-	\$60 776 119	\$ 5 259 653
23	OTHER INCOME AND DEDUCTIONS			
24	Other Income:			
25	Nonutility Operating Income (415-418).....	303	5 325	(675)
26	Equity in Earnings of Subsidiary Companies (418.1).....	-	4 822 665	343 870
27	Interest and Dividend Income (419).....	303	361 660	(84 283)
28	Allowance for Other Funds Used During Construction (419.1)..	-	998 961	771 676
29	Miscellaneous Nonoperating Income (421).....	303	10 283	(12 268)
30	Gain on Disposition of Property (421.1).....	300	(316 440)	(318 461)
31	Total Other Income.....	-	\$ 5 882 454	\$ 699 859
32	Other Income Deductions:			
33	Loss on Disposition of Property (421.2).....	300		
34	Miscellaneous Amortization (425).....	304		
35	Miscellaneous Income Deductions (426.1 - 426.5).....	304	281 607	108 062
36	Total Other Income Deductions.....	-	\$ 281 607	\$ 108 062
37	Taxes Applic. to Other Income and Deductions:			
38	Taxes Other Than Income Taxes (408.2).....	222	3 798	(411)
39	Income Taxes - Federal (409.2).....	222	(28 000)	(163 000)
40	- Other (409.2).....	222	(3 000)	(18 000)
41	Provision for Deferred Inc. Taxes (410.2).....	214C-227		
42	Provision for Deferred Income Taxes-Gr. (411.2).....	214C-227	()	()
43	Investment Tax Credit Adj. - Net (411.5).....	228-9		
44	Investment Tax Credits (420).....	228-9		
45	Total Taxes on Other Income and Deductions.....	-	\$ (27 202)	\$ (181 411)
46	Net Other Income and Deductions.....	-	\$ 5 628 049	\$ 773 208
47	INTEREST CHARGES			
48	Interest on Long-Term Debt (427).....	-	21 930 546	(800 215)
49	Amort. of Debt Disc. and Expense (428).....	211	128 837	(1 271)
50	Amortization of Loss on Recquired Debt (428.1).....	214B		
51	Amort. of Premium on Debt - Credit (429).....	211	(59 751)	(1 516)
52	Amortization of Gain on Recquired Debt - Credit (429.1)....	214B	()	()
53	Interest on Debt to Assoc. Companies (430).....	304		
54	Other Interest Expense (431).....	304	2 963 166	(322 615)
55	Allowance for Borrowed Funds Used During			
56	Construction - Credit (432).....	-	(613 827)	474 168
57	Net Interest Charges.....	-	\$24 348 971	\$ (1 599 785)
58	Income Before Extraordinary Items.....	-	\$42 055 197	\$ 7 632 646
59	EXTRAORDINARY ITEMS			
60	Extraordinary Income (434).....	306		
61	Extraordinary Deductions (435).....	306	()	()
62	Net Extraordinary Items.....	-	\$	\$
63	Income Taxes - Federal and Other (409.3).....	222	\$	\$
64	Extraordinary Items After Taxes.....	-	\$	\$
65	NET INCOME	-	\$42 055 197	\$ 7 632 646

STATEMENT D

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		\$ 119 871 304
1	Balance--Beginning of year.....		
2	Changes (Identify by prescribed retained earnings accounts):		
3	Adjustments to Retained Earnings (Account 439):		
4	Credits:		
5			
6			
7			
8			
9	Total Credits to Retained Earnings (Account 439)-----		\$
10	Debits:		
11			
12			
13			
14			
15	Total Debits to Retained Earnings (Account 439)-----		\$
16	Balance Transferred from Income (Account 433)-----		\$ 37 232 533
17	Appropriations of Retained Earnings (Account 436):		
18			
19			
20			
21			
22	Total Appropriations of Retained Earnings (Account 436)-----		\$
23	Dividends Declared - Preferred Stock (Account 437):		
24	Series A - \$4.32 per share		216 000
25	Series B - \$4.16 per share		208 000
26	Series D - \$4.58 per share		458 000
27	Series E - \$8.00 per share		1 200 000
28	Series F - \$7.44 per share		1 488 000
29	Total Dividends Declared - Preferred Stock (Account 437)-----		\$ 3 570 000
30	Dividends Declared - Common Stock (Account 438):		
31			
32	\$1.29 per share		19 656 492
33			
34			
35			
36	Total Dividends Declared - Common Stock (Account 438)-----		\$ 19 656 492
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		\$ 3 690 600
38	Balance--End of Year-----		\$137 567 945

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

Line No.	Item (a)	Amount (b)
39 40 41 42 43 44 45	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>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.</p>	
	Total Appropriated Retained Earnings (Account 215) -----	\$
46 47 48 49	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>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. This total shall agree with the amounts reported on schedule page 13, Appropriated Retained Earnings-Amortization Reserve, Federal, of the FPC Form No. 9, Annual Report for Licensees of Privately Owned Major Projects (Utility and Industrial). If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in detail in a footnote.</p>	
	Total Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1) -----	\$
	Total Appropriated Retained Earnings (Accounts 215, 215.1) -----	\$
	Total Retained Earnings (Account 215, 215.1, 216) -----	\$137,567,945
50 51 52 53 54	<p style="text-align: center;">UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</p>	
	Balance - Beginning of Year (Debit or Credit) -----	\$ 9,644,222
	Equity in earnings for year (Credit) -----	\$ 4,822,664
	Dividends received (Debit) -----	\$ 3,690,600
	Other changes (Explain) -----	\$
	Balance - End of Year -----	\$ 10,776,286
	NOTES TO STATEMENT OF RETAINED EARNINGS FOR THE YEAR	

STATEMENT E		STATEMENT OF CHANGES IN FINANCIAL POSITION	
Line No.	SOURCES OF FUNDS (a)	Amounts (b)	
1	Funds from Operations:	\$	
2	Net Income	42 055 197	
3	Principal Non-Cash Charges (Credits) to Income:		
4	Depreciation and depletion	31 112 677	
5	Amortization of <u>Franchise</u>	1 363	
6	Provision for deferred or future income taxes (net)	13 067 348	
7	Investment tax credit adjustments	3 006 550	
8	Less: Allowance for other funds used during construction	998 961	
9	Other (net): Net Income of Subsidiaries	(4 822 664)	
10	Automobile Depreciation Charged to Expense	482 485	
11	Amortization of Premium & Expense on Debt	69 086	
11	Allowance for Borrowed Funds Used During Constr.	(613 827)	
12	Total Funds from Operations	\$83 359 254	
13	Funds from Outside Sources (new money):		
14	Long-term debt (b) (c)	1 093 666	
15	Preferred stock (c)		
16	Common stock (c)	651 345	
17	Net increase in short-term debt (d)		
18	Other (net): Automobile Depreciation Charged to Construction	408 092	
19	Decrease in Other Investments	2 571 901	
20	Other	1 064 705	
21	Total Funds from Outside Sources	\$ 5 789 709	
22	Sale of Non-Current Assets (e):		
23			
24	Contributions from Associated and Subsidiary Companies		
25	Other (net) (a):		
26			
27			
28	Total Sources of Funds	\$89 148 963	
29	APPLICATION OF FUNDS		
30			
31	Construction and Plant Expenditures (incl. land):	\$	
32	Gross additions to utility plant (less nuclear fuel)	43 510 586	
33	Gross additions to nuclear fuel		
34	Gross additions to common utility plant		
35	Gross additions to nonutility plant	998 961	
36	Less: Allowance for other funds used during construction	(613 827)	
37	Other: Allowance for Borrowed Funds Used During Construction		
38	Total Applications to Construction and Plant Expenditures (incl. land)	\$41 897 798	
39	Dividends on Preferred Stock	3 570 000	
40	Dividends on Common Stock	19 656 492	
41	Funds for Retirement of Securities and Short-Term Debt:		
42	Long-term debt (b) (c)	13 130 000	
43	Preferred stock (c)		
44	Redemption of capital stock		
45	Net decrease in short-term debt (d)	19 521 000	
46	Other (net):		
47			
48	Purchase of Other Non-Current Assets (e):		
49	Net Decrease in Other Deferred Debits & Credits	(1 194 792)	
50			
51	Investments in and Advances to Associated and Subsidiary Companies	10 948 718	
52	Other (net) (a): Increase in Current Assets	(18 380 253)	
53	Increase in Current Liabilities excluding Short-Term Debt		
54			
55	Total Applications of Funds	\$89 148 963	

NONUTILITY PROPERTY (Account 121)

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

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

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

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

5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases Sales, Transfers, etc. (c)	Balance end of the year (d)
1	Approximately .76 acres of property adjacent to the Company's Production Office located on Causeway Blvd. and 50th street.	13 053		\$
2				13 053
3				
4				
5				
6	Mobile home, utility shed and carport located on land purchased for Big Bend Buffer Zone.		6 080	6 080
7				
8				
9	Approximately .20 acres located in Hillsborough County, South of Hwy. 60 on Keysville Road.		189	189
10				
11				
12	Approximately 15 acres located north of Hillsborough/Manatee County Line, west of U.S. Highway 41.	29 010	67	29 077
13				
14				
15	Property located on north side of Polk Street Between Pierce and Jefferson Streets.	<u>54 594</u>	<u> </u>	<u>54 594</u>
16				
17				
18				
19				
20		<u>96 657</u>	<u>6 336</u>	<u>102 993</u>
21				
22				
23				
24				
25				

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

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

Line No.	Item (a)	Amount (b)
34	Balance, beginning of year.....	\$ 0
35	Accruals for year, charged to:	
36	(417) Income from Nonutility Operations.....	
37	(418) Nonoperating Rental Income.....	750
38	Other Accounts (specify):.....	
39	
40	Total Accruals for Year.....	750
41	Net charges for plant retired:	
42	Book cost of plant retired.....	
43	Cost of removal.....	
44	Salvage (credit).....	()
45	Total Net Charges.....	0
46	Other debit or credit items (describe):.....	
47	
48	Balance, end of year.....	750

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

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

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

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

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

7. If Commission approval was required for any ad-

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	<u>Account 123.1</u>			\$	\$	\$	\$	\$
2								
3	Gulfcoast Transit Company	3-13-59		4,912,359	1,828,920	1,736,400	5,004,879	
4								
5	Mid-South Towing Company	3-13-59		3,867,381	534,147	458,400	3,943,128	
6								
7	Electro-Coal Transfer Corp.	12-23-63		2,223,514	937,300	690,000	2,470,814	
8								
9	Tampa Bay Industrial Corp.	9-16-66		7,973,354	1,522,298	805,800	8,689,852	
10								
11	Southern Marine Management	5-31-68		30,000			30,000	
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	TOTAL			\$19,006,609	\$ 4,822,665	\$ 3,690,600	\$20,138,674	\$

NOTES AND ACCOUNTS RECEIVABLE

Summary for Balance Sheet

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

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141).....	\$ 84,092	\$ 28,031
2	Customer Accounts Receivable (Account 142).....	25,870,356	30,826,799
3	Other Accounts Receivable (Account 143)..... (Disclose any capital stock subscriptions received)	3,200,285	3,353,987
4	Total.....	29,154,733	34,208,817
5	Less: Accumulated Provision for Uncollectible Accounts—Cr. (Account 144).....	241,488	340,977
6	Total, Less Accumulated Provision for Uncollectible Accounts.....	\$ 28,913,245	\$ 33,867,840
7			
8	Notes and Accounts Receivable from Directors, Officers and Employees		
9			
10	Account 141	-0-	-0-
11	Account 143	2,447,200	2,587,882
12			
13			
14			
15			
16			

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

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

Line No.	Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance beginning of year.....	\$ 241 488	\$	\$	\$	\$ 241 488
22	Prov. for uncollectibles for year.....	1191 930				1191 930
23	Accounts written off.....	(1235 445)	()	()	()	(1235 445)
24	Coll. of accounts written off.....	143 004				143 004
25	Adjustments (explain):.....					
26					
27	Balance end of year.....	340 977				340 977
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
			Debits (c)	Credits (d)		
1						
2						
3	<u>Account 145</u>					
4	Demand Note 7/29/77*	405,000.00		35,000.00	370,000.00	41,367.07
5	Demand Note 11/13/78**		654,695.13		654,695.13	10,320.20
6	Demand Note 12/4/78**		390,910.95		390,910.95	3,515.34
7	Demand Note 12/26/78**		108,092.49		108,092.49	208.78
8	All Notes @	<u>405,000.00</u>	<u>1,153,698.57</u>	<u>35,000.00</u>	<u>1,523,698.57</u>	<u>55,411.39</u>
9	Prime + 2%					
10						
11	<u>Account 146</u>					
12	CaT-Gto Coal Corp.		735,574.69		244,116.18	
13						
14						
15	Tampa Bay Industrial	15,656.31	55,411.39		71,067.70	
16	Corporation					
17						
18	Electro Coal Transfer		3,591.00		3,591.00	
19						
20	Total A/C 146	<u>15,656.31</u>	<u>794,577.08</u>	<u>491,458.51</u>	<u>318,774.88</u>	
21						
22						
23						
24	* Temporary Investment Advance					
25						
26	** Temporary Advance to Meet Construction Requirements					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43				TOTAL	1,842,473.45	55,411.39

MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which use material (d)
1	Fuel Stock (Acct. 151)(See sch. pg 209)	\$ 38 861 737	\$ 46 232 859	Electric
2	Fuel Stock Expenses Undistributed (Acct. 152) ...	3 467	2 981	
3	Residuals & Extracted Products (Acct. 153).....			
4	Plant Materials & Operating Supplies (Acct. 154):			
5	Substation Material		813 373	Electric
6	Poles & Fixtures		900 118	
7	Overhead Material		1 131 916	
8	Communication Equipment		100 068	
9	Overhead Wire & Cable		1 067 869	
10	Fuses & Fuse Links		95 691	
11	Underground Cable & Material		1 216 447	
12	Metering		75 713	
13	Street Lighting		209 571	
14	Misc. Tools & Equipment		254 229	
15	Transformers		2 228 119	
16	Bushings		248 019	
17	Accounts Payable-Not Classified		594 697	
18	Power Plant Parts & Supplies		4 738 867	
19	Freight Claims Pending		494	
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Account 154	\$ 12 594 700	\$ 13 675 191	
31	Merchandise (Account 155)	\$	\$	Electric
32	Other Materials & Supplies (Acct. 156)	142 105	122 826	
33	Nuclear Materials Held for Sale (Acct. 157) *	4 294	5 554	
34	Stores Expense Undistributed (Acct. 163).....			
35				
36				
37				
38				
39	Total Materials & Supplies (per balance sheet)..	\$ 51 606 303	\$ 60 039 411	

* Not applicable to Gas Utilities

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

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

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

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

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

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

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL					
			Bunker "C" Fuel Oil Bbls		Coal		Diesel Fuel Oil-Bbls.	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)	Quantity (g)	Cost (h)
1	On hand beginning of year	\$38,861,737	543,885	\$ 6,336,747	1,087,762	\$ 31,231,621	86,293	\$ 1,293,369
2	Received during year		4,657,403	57,069,258	*3,559,604	*131,574,718	184,025	2,866,061
3	TOTAL		5,201,288	63,406,005	4,647,366	162,806,339	270,318	4,159,430
4	Used during year (specify departments)							
5	Elec. oper. expense		4,711,665	57,031,890	3,574,625	125,251,439	118,367	1,798,621
6	inventory adjustments		(142)		(33,830)	(1,085,943)		
7	ignition Gannon and						72,297	1,099,911
8	Big Bend							
9								
10								
11	Sold or transferred		(420)	(4,997)			3,151	47,994
12	TOTAL DISPOSED OF		4,711,103	57,026,893	3,540,795	124,165,496	193,815	2,946,526
13	BALANCE END OF YEAR		490,185	6,379,112	1,106,571	38,640,843	76,503	1,212,904

Line No.	Item (i)	KINDS OF FUEL AND OIL - Continued					
		Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)
		14	On hand beginning of year		\$		\$
15	Received during year						
16	TOTAL						
17	Used during year (specify departments)						
18							
19	* Includes 630,623.60 tons of low sulfur coal from subsidiary mining						
20	company at a cost of \$27,586,918.17 (including transportation). Due						
21	to numerous suppliers of low sulfur coal, information on quantities						
22	consumed and inventory by supplier is not available.						
23							
24	Sold or transferred						
25	TOTAL DISPOSED OF						
26	BALANCE END OF YEAR						

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

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Rev (12-73)

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

1. Report under separate subheading for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars of expense, premium or discount applicable to each class and series of long-term debt.
 2. Show premium amounts in red or by enclosure in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
 5. Furnish particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

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Form Ed (12-78)

Line No.	Designation of long-term debt (a)	Principal amount of debt issued (b)	Total expense, premium or discount (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From— (d)	To— (e)				
	ACCOUNT 181	\$	\$			\$	\$	\$	\$
1	First Mortgage Bonds:								
2									
3	2.80% Series Due 1980	5 000 000	22 043	8-1-50	8-1-50	1 422		550	872
4	3.70% Series Due 1983	8 000 000	56 312	10-1-53	10-1-83	8 160		1 399	6 761
5	4 1/8% Series Due 1986	10 000 000	45 351	8-1-56	8-1-86	12 707		1 481	11 226
6	4 1/4% Series Due 1988	25 000 000	89 765	7-1-58	7-1-88	31 419		2 992	28 427
7	4 1/2% Series Due 1993	48 000 000	144 830	5-1-63	5-1-93	74 052		4 830	69 222
8	5 1/2% Series Due 1996	25 000 000	73 250	4-1-66	4-1-96	44 561		2 441	42 120
9	7 1/4% Series Due 1998	30 000 000	86 219	12-1-68	12-1-98	60 114		2 873	57 241
10	7 1/4% Series Due 2001	35 000 000	105 031	1-1-71	1-1-01	80 524		3 501	77 023
11	7 3/8% Series Due 2002	40 000 000	117 244	2-1-72	2-1-02	93 796		3 909	89 887
12	8 1/2% Series Due 2004	50 000 000	141 418	1-15-74	1-15-04	122 760		4 714	118 046
13	Installment Contracts:								
14	5 3/4% Due 2007	27 000 000	467 202	3-1-72	3-1-07	386 858		13 392	373 466
15	6 1/2 - 8 1/4% Due 1979-2004	44 000 000	1 134 454	12-1-74	12-1-04	866 960		86 755	780 205
16						\$1 783 333		\$128 837	\$1 654 496
17	ACCOUNT 225								
18									
19									
20	4 1/8% Series Due 1986	10 000 000	(14 000)	8-1-56	8-1-86	\$ (4 006)	\$ 467		\$ (3 539)
21	4 1/4% Series Due 1988	25 000 000	(345 750)	7-1-58	7-1-88	(121 973)	12 484		(109 489)
22	4 1/2% Series Due 1993	48 000 000	(590 400)	5-1-63	5-1-93	(301 760)	19 680		(282 080)
23	5 1/2% Series Due 1996	25 000 000	(213 250)	4-1-66	4-1-96	(129 728)	7 109		(122 619)
24	7 1/4% Series Due 1998	30 000 000	(270 900)	12-1-68	12-1-98	(188 877)	9 030		(179 847)
25	7 1/4% Series Due 2001	35 000 000	(83 300)	1-1-71	1-1-01	(63 864)	2 777		(61 087)
26	7 3/8% Series Due 2002	40 000 000	(63 600)	2-2-72	2-2-02	(50 881)	2 121		(48 760)
27	8 1/2% Series Due 2004	50 000 000	(182 500)	1-15-74	1-15-04	(158 420)	6 083		(152 337)
28						\$1 019 409	\$ 59 751		\$ (959 758)

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

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

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debit (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Power Plant Energy Conservation Study	\$	\$ 17 287	583	120	
2				506	8 511	
3				107	8 427	229
4	Gannon 6 Expansion Joint & Boiler Duct Warpage		1 331	107	1 331	
5	W.C. MacInnes Site Study & Layout	641 583	143 384			784 967
6	Gannon Station Plant site Utilization	999	2 435	500	3 434	
7	Big Bend Plant Site Utilization	722	983	506	1 705	
8	Gannon #4 Boiler Air Flow Study	102	8 920	143	8 638	
9				512	384	
10	Gannon #6 Old Precipitator Retirement Study	607	443	108	1 050	
11	Gannon #4 Rapid Start Control/Rotor Stress Control System	187	2 276			2 463
12	Flue Gas Conditioning Study	108	1 895	107	2 003	
13	Dale Mabry Substation Site Investigation	7 186	98	588	7 284	
14	Ambient Air Testing Study	8 573	68 865	506	73 243	4 195
15	Big Bend 2 & 3 Fire Protection System Study		542			542
16	Big Bend Slag Handling System Study		271	107	271	
17	Design of Production Warehouse		13 000			13 000
18	Chemical Treatment of Low Sulfur-High Alkali Coal		63 433	502	63 291	142
19	Gannon #3 Air Preheater Additive System	84 338	10 551	107	94 889	
20	Power Plant Site X	304 713	10 320			315 033
21	Gannon Station Chilled Water System Study		12 345	107	12 330	15
22	Big Bend Air Preheater Fire Prevention, Detection & Extinguish		2 298			2 298
23	Gannon Air Preheater Fire Prevention, Detection & Extinguish		2 794			2 794
24	Hookers Point Air Preheater Fire Prev., " " "		627			627
25	Maxium Thermal Capacity of Overhead Transmission Lines		20 409	563	18 921	1 488
26	Big Bend Coal Vessels Unloading Study		42 218	107	39 795	2 423
27	Big Bend #3 Extraction Heater Floor Drains		892			892
28	Big Bend Fire Protection Lube Oil Storage Room		654			654
29	Gannon 1-4 Coal Conversion Study		18 687	500	18 687	
30	TOTAL					

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

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

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Nuclear vs. Coal	\$	\$ 243	506	\$ 243	\$
2	Turbine Water Induction Study		1 939			1 939
3	Turbine Supervisory Instrumentation		17			17
4	Solid Waste Firing	186	393	506	579	
5	Gannon #4 Air Preheater Additive System Test	71 323	10 602	107	81 925	
6	Big Bend Tower Foundation Investigation	4 416	2	571	4 418	
7	Cost Related to Ohio - Gannon 230KV Line	16 329		107	16 329	
8	New Meter Dept. Building	20 113		932	20 113	
9	Gannon & Big Bend Flyash Handling & Disposal System	23 908	52 938	502	74 315	2 531
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL	1 185 393	513 092		562 236	1 136 249

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
* 1	Unamort. AFDC From A/C 105	\$ 46 520	\$	419	\$ 28 815	
2				432	17 705	
3						
4	Big Bend 1&2 Flue Gas Cond		32 868	107	11 307	
5				502	21 561	
6						
* 7	Software - Materials	257 087	19 390	921	41 457	235 020
8	Management System					
9						
* 10	Mineral Aggregate	20 000		143	20 000	
11						
** 12	Materials Forecasting Sys.	84 750		921	67 800	16 950
13						
14	Excess Cost-Portion of Big		341 170	421	341 170	
15	Bend Industrial Park					
16						
17	Surplus Production Valves		44 870	143	7 300	
18				107	37 514	56
19						
20	Big Bend Gas Turbine		1 083			1 083
21	#3 Fire Damage					
22						
23	Undistr. Payroll	104 157	1 425 179	Various	1 352 104	177 232
24						
25	Big Bend Stacker Reclaimer		34 175	512	33 065	1 110
26	Damage					
27						
28	Tornado Storm Damage-		11 480	595	6 823	
29	Transmission Circ.138004			107	4 657	
30						
31						
32	Tornado Storm Damage-		3 347	596	222	
33	Distribution Line			593	423	
34				107	2 702	
35						
36	Tornado Storm Damage-		7 598	595	4 955	
37	Transmission Circ.66009			107	2 643	
38						
39	Hookers Point #1 Boiler Dam	13 413		512	13 413	
40						
41	Big Bend #2 Slag Tank	37 304		512	37 304	
42						
43	Big Bend-Cooling Pond Mtr	25 000		143	25 000	
44	Control and Cable					
45						
46	Big Bend Dredging (24mo.)	118 567		511	118 567	
47	Misc. Work in Progress					
48	Deferred regulatory commission expenses (See page 353)					
49	TOTAL					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
1	Teleprompter Cable TV Suit	\$ 5 171	\$ 4 197	588	\$ 5 171	\$ 4 197
2						
3	Gannon #3 Boiler Feed Pump	5 000		143	5 000	
4	Spare Rotating Element					
5						
6	Hookers Point Intake	30 678	6 979	143	37 657	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	148 682				266 547
48	Deferred regulatory commission expenses (See page 353)					
49	TOTAL	896 329				702 195

Rev. (12-74) * Amortized over 5 yr. period²¹⁴⁻¹
 ** Amortized over 20 month period

DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)

1. In column (a) give a brief description of property creating the deferred-loss and the date the loss was recognized. Identify items by department where applicable.
 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).

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

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411.7 (e)	Additional Losses (f)	
1	Big Bend Cooling Canal Equipment (The Company was required to construct a closed loop spray cooling system to obtain a construction permit for Big Bend #3. Prior to completion, the closed loop cooling system was replaced by the less costly Thermal Dilution System. Loss was recognized in November 1976.)	11/29/76	3 323 021	1 924 493	1 004 246	(19 994)	900 253
2							
3							
4							
5							
6							
7							
8							
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22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTAL		\$3 323 021	\$1 924 493	\$1 004 246	\$ (19 994)	\$ 900 253

214A

Rev (12-73)

Annual report of TAMP A ELECTRIC COMPANY Year Ending December 31, 1978

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

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

2. In the space provided:

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Electric ----- Contr. in Aid of Constr.	\$ 688,729	\$ (69,575)	\$
2	----- Insurance Reserve -----			\$ 275,060
3	-----			
4	-----			
5	-----			
6	-----			
7	Other -----			
8	Total Electric -----	\$ 688,729	\$ (69,575)	\$ 275,060
9	Gas -----	\$	\$	\$
10	-----			
11	-----			
12	-----			
13	-----			
14	-----			
15	Other -----			
16	Total Gas -----	\$	\$	\$
17	Other (Specify) -----	\$	\$	\$
18	Total (Account 190) -----	\$ 688,729	\$ (69,575)	\$ 275,060
19	Classification of Totals:			
20	Federal Income Tax -----	\$ 620,673	\$ (62,700)	\$ 247,880
21	State Income Tax -----	\$ 68,056	\$ (6,875)	\$ 27,180
22	Local Income Tax -----	\$	\$	\$

ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued

(b) Indicate insignificant amounts under OTHER.

relating to other income and deductions.

3. OTHER (Specify) - include deferrals

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$	410	\$ 69,575	236	\$ (688,729)	\$ -0- 275,060	1
							2
							3
							4
							5
							6
							7
\$	\$		\$ 69,575		\$ (688,729)	\$ 275,060	8
\$	\$		\$		\$	\$	9
							10
							11
							12
							13
							14
							15
\$	\$		\$		\$	\$	16
\$	\$		\$		\$	\$	17
\$	\$		\$ 69,575		\$ (688,729)	\$ 275,060	18
							19
\$	\$		\$ 62,700		\$ (620,673)	\$ 247,880	20
\$	\$		\$ 6,875		\$ (68,056)	\$ 27,180	21
\$	\$		\$		\$	\$	22

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of shares authorized by charter (b)	Par. or stated value per share (c)	Call Price at end of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	ACCOUNT 201		\$	\$		\$				\$
2	Common Stock	2,500,000	No Par		15,251,077	116,468,410				
3	Common Stock (reserved for script)				600	1,050				
4					<u>15,251,677</u>	<u>116,469,460</u>				
6	ACCOUNT 204									
7	Preferred Stock	1,500,000	100							
8	4.32% Cumulative Series A			103.75	50,000	5,000,000				
9	4.16% Cumulative Series B			102.875	50,000	5,000,000				
10	4.58% Cumulative Series D			102.25	100,000	10,000,000				
11	8.00% Cumulative Series E			106.00	150,000	15,000,000				
12	7.44% Cumulative Series F			105.00	200,000	20,000,000				
13					<u>550,000</u>	<u>55,000,000</u>				
15	Preferred Stock	2,500,000	No Par		None Outstanding					
16	Preference Stock	2,500,000	No Par		None Outstanding					

215

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

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

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

Line No.	Name of account and description of item (a)	Number of shares (b)	Amount (c)
1			\$
2	<u>ACCOUNT 202</u>		
3	Common Stock subscribed @ \$16.15 Per Share	9,312	150,389
4			
5	<u>ACCOUNT 203</u>		None
6			
7	<u>ACCOUNT 205</u>		None
8			
9	<u>ACCOUNT 206</u>		None
10			
11	<u>ACCOUNT 207</u>		
12	Premium on Sale of Series A Preferred Stock		12,995
13	Premium on Sale of Series B Preferred Stock		6,250
14			
15	<u>ACCOUNT 212</u>		None
16			
17			
18			
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43			
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45			
46		TOTAL—	169,634

DISCOUNT ON CAPITAL STOCK (Account 213)

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

Line No.	Class and series of stock (a)	Balance End of Year (b)
1		\$
2		
3		
4		
5		
6		
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16		
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20		
21	TOTAL ..	

CAPITAL STOCK EXPENSE (Account 214)

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

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

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

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222, Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

2. For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.

3. Advances from Associated Companies should be reported separately for advances on notes, and advances on open accounts. Demand notes shall be designated as such. Names of associated companies from which advances were received shall be shown in col. (a).

4. For receivers' certificates show the name of the court and date of court order under which such certificates were issued.

5. In an insert schedule give explanatory particulars for accounts 223, and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.

9. Give particulars concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation (e)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding* (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
	ACCOUNT 221			\$	%	\$	\$	\$	\$
1	First Mortgage Bonds:								
2	2.80% Series Due 1980	8-1-50	8-1-80	3 650 000	2.80	103 016			100.10
3	3.70% " " 1983	10-1-53	10-1-83	6 000 000	3.70	221 733		20 000	100.70
4	4 1/8% " " 1986	8-1-56	8-1-86	9 700 000	4 1/8	400 125			101.25
5	4 1/4% " " 1988	7-1-58	7-1-88	25 000 000	4 1/4	1 062 500			102.15
6	4 1/2% " " 1993	5-1-63	5-1-93	48 000 000	4 1/2	2 160 000			103.10
7	5 1/2% " " 1996	4-1-66	4-1-96	25 000 000	5 1/2	1 375 000			104.25
8	7 1/4% " " 1998	12-1-68	12-1-98	30 000 000	7 1/4	2 175 000			105.97
9	7 1/4% " " 2001	1-1-71	1-1-01	35 000 000	7 1/4	2 537 500			106.44
10	7 3/8% " " 2002	1-1-72	1-1-02	40 000 000	7 3/8	2 950 000			106.57
11	8 1/2% " " 2004	1-15-74	1-15-04	50 000 000	8 1/2	4 250 000			108.27
12									
13	Installment Contracts:								
14	5 3/4% Due 2007	3-1-72	3-1-07	27 000 000	5 3/4	1 552 500			*
15	6 1/2 - 8 1/4% Due 1979-2004	12-1-74	12-1-04	38 571 305	Var	2 918 246			#
16									
17	ACCOUNT 224								
18	Bank Term Loan (terminated during 1978)				**	224 926			
19									
20	* Non-Callable Prior to 3-1-82								
21	# Non-Callable Prior to 12-1-84								
22	** Prime Rate (As Defined)								
23									
24	TOTAL			337 921 305		21 930 546		20 000	

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

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

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

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

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

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

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

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

Bonds Retired During 1978

First Mortgage Bonds - 3% due 1978	\$4,260,000
First Mortgage Bonds - 2.8% due 1980 called for Sinking Fund @ 100	50,000
First Mortgage Bonds - 3.70% due 1983 \$23,000 purchased @ \$80.50 in anticipation of Sinking Fund Requirements. Balance of \$20,000 is held in Sinking Fund Account 125 for future requirements. Realization of \$4,485 was credited to Account 421.	80,000
Total Bonds Retired During 1978 Account 221	<u>\$4,390,000</u>

In January 1978, 9170 shares of Common Stock were issued @ \$16.68 per share for a total of \$152,956. In July 1978, 9379 shares of Common Stock were issued @ \$16.47 per share for a total of \$154,472. These shares were issued under the Employee Stock Purchase Plan and the total of \$307,428 was credited to Account 201.

In July 1978, 18236 shares of Common Stock were issued @ \$19.00 per share under the Employees' Stock Ownership Plan. \$346,484 was credited to Account 201.

NOTES PAYABLE (Account 231)

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

Line No.	Payer (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. rate (e)	Balance end of year (f)
1					%	\$
2	Various-Comm'l. Paper	Working Capital and New Construction	Various	Various	*	18,550,000
3	First National Bk.-Fla.		12/29/78	Demand	9 5/8	591,000
4	First National Bk.-Ft. Myers		12/20/78	"	9 3/8	1,381,000
5	Bank of Clearwater		12/29/78	"	9 5/8	2,984,000
6	Barnett Banks Trust Co.		12/29/78	"	9 5/8	3,967,000
7	Landmark Bank-St. Pete.		12/27/78	"	9 5/8	2,906,000
8						
9	* 10-10.5%					
10						
11	In connection with its short-term borrowing program the company maintains compensating balances to assure continuing lines of credit. Although the amounts fluctuate, the compensating balances at December 31, 1978 were approximately \$3,404,000. Unused lines of credit at December 31, 1978 were \$50,000,000.					
12						
13						
14						
15						
16						
17						
18						
19						
20				TOTAL		\$30,379,000

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
	<u>Account 234</u>	\$			\$	
31	Gulfcoast Transit	2,389,437	12,745,905	11,352,035	995,566	
32	Mid-South Towing	605,154	8,471,018	8,749,460	883,597	
33	Electro-Coal					
34	Transfer Corp.	1,560,314	10,028,837	9,489,970	1,021,447	
35	Tampa Bay Indust.	232,830	812,523	661,761	82,068	
36	Southern Marine					
37	Management Corp.	7,922	419	1,925	9,428	
38						
39						
40						
41						
42						
43						
44						
45	Total	4,795,657	32,058,702	32,255,151	2,992,106	

*Reclassifications

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR.

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

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

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

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

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

Continued page 222A.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	*	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes accrued (Account 236) (g)	Prepd taxes (Incl. in Acct. 165) (h)
	FEDERAL	\$	\$	\$	\$	\$	\$	\$
1	Income - 1978			17 031 986	7 870 000	1 325 000	10 486 986	
2	Income - Prior to 1978					(122 421)	(122 421)	
3	Income - 1977	5 912 397			7 762 882	1 850 485		
4	Income - 1976	352 480				(352 480)		
5	Income - 1973	166 360				(166 360)		
6	Income - 1972	160 939				(160 939)		
7								
8	Unemployment - 1978			101 646	98 335		3 311	
9	Unemployment - 1977	1 218			1 218			
10	FICA - 1978			2 233 113	2 209 271		23 842	
11	FICA - 1977	20 622			20 622			
12	Vehicle Use			30 260	30 260			
13								
14	STATE							
15	Income - 1978			2 339 264	1 600 000		739 264	
16	Income - Prior to 1978					(473 946)	(473 946)	
17	Income - 1977	574 160			773 229	199 069		
18	Income - 1976	(53 281)				53 281		
19	Income - 1974	(125 233)				125 233		
20	Income - 1973	(96 363)				96 363		
21	Gross Receipts - 1978			5 869 696	2 846 838		3 022 858	
22	Gross Receipts - 1977	2 628 725			2 628 725			
23	Unemployment - 1978			188 771	182 622		6 149	
24	Unemployment - 1977	2 261			2 261			
25	Public Service Commission Intangible	221 228		493 000	461 581		252 647	
26				33 327	33 327			
27	Occupational License			1 013	1 013			
28	TOTAL	\$ 9 765 513	\$	\$ 28 322 076	\$ 26 522 184	\$ 2 373 285	\$ 13 938 690	\$

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

222-1

Rev. (12-70)

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

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

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

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

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

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

DISTRIBUTION OF TAXES CHARGED (unit costs)
(Show utility department where applicable and account charged)

Line No.	Electric a/c 408.1, 409.1 (f)	Gas a/c 408.1, 409.1 (g)	Other Utility Departments a/c 408.1, 409.1 (h)	Other Income & Deductions a/c 408.2, 409.2 (i)	Extraordinary Items a/c 409.3 (m)	Other Utility Ops. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	(p)
1	17 059 986			(28 000)				
7	79 958							21 688
9	1 756 632					** A/C	502 499	476 481
12	30 260					** A/C	35 948	
15	2 342 264			(3 000)			<u>538,447</u>	
21	5 869 696							
25	148 493							40 278
25	493 000							
25	33 327							
25	1 013							
27	27 814 629			(31 000)				\$**538 447

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR.

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

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

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

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

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

Continued page 222A.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes accrued (Account 236) (g)	Prepd. taxes (Incl. in Acct. 165) (h)
29	Balance Forward	\$ 9 765 513	\$	\$ 28 322 076	\$ 26 522 184	\$ 2 373 285	\$ 13 938 690	\$
30	LOCAL							
31	Real & Personal Property			9 001 419	9 001 419			
32	Franchise -1978			6 456 501	4 870 941		1 585 560	
33	Franchise -1977	1 397 953			1 397 953			
	Occupational Licenses			2 600	2 600			
	TOTAL	\$11,163,466	\$	\$43,782,596	\$41,795,097	\$2,373,285	\$15,524,250	\$

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

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

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

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

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

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

DISTRIBUTION OF TAXES CHARGED (omit cents)

(Show utility department where applicable and account charged)

Line No.	Electric a/c 408.1, 409.1 (i)	Gas a/c 408.1, 409.1 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)	Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	(p)
Balance Forward	\$27 814 629			\$ (31 000)				\$ 538 447
29								
30	8 997 621			3 798				
31	6 456 501							
32								
33	2 600							
	\$ 43 271 351			\$ (27 202)				\$ 538 447

Balance Forward

222A-2

Rev. Ed. (12-74)

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

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

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

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

Line No.	Particulars (a)	Amount (b)
	Net Utility Operating Income per Statement C, Page 114, Line 21	\$60 776 119
1	Add: Income Taxes	35 476 148
2	Utility Operating Income Before Income Taxes	<u>96 252 267</u>
3		
4	Additional Income and Unallowable Deductions:	
5	Depreciation Per Books	31 112 677
6	Increase in Insurance Reserve	543 596
7	Bad Debts-Reserve Method (Book)	99 489
8	Amortization of Dredging and Cooling Canal	1 122 813
9		<u>32 878 575</u>
10	Additional Deductions and Nontaxable Income:	
11	Tax Depreciation	49 561 000
12	Repair Allowance	2 935 000
13	Cost of Removal	1 378 025
14	Bad Debt-Reserve Method (Tax)	94 464
15	Items Charged to Construction:	
16	Payroll Taxes	538 448
17	Pension Expense	729 383
18	Administrative & General Expense	1 496 852
19	Sales and Use Tax	544 074
20	Interest Expense	24 348 971
21	Debt Portion of AFDC - Tax Basis	660 348
22		<u>82 286 565</u>
23		
24	Utility Operating Income Before State Income Tax	46 844 277
25		
26	State Income Tax @ 5% Less \$250	<u>2 341 964</u>
27		
28	Utility Operating Income Before Federal Income Tax	<u>\$44 502 313</u>
29		
30	Federal Income Tax @ 48% Less \$13,500	21 347 610
31		
32	Investment Tax Credit - Current year net of recapture	4 291 000
33		
34	Utility Operating Income, Federal Income Tax Payable	17 056 610
35		
36	State Income Tax Payable	2 341 964
37		
38	Over - Accrual	<u>3 676</u>
39		
40	Total Debited to 409.10	<u>\$19 402 250</u>
41		
42		
43		

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Other Income and Deductions for the Year Per Statement C,	
2	Page 116A, Line 46	\$5 628 049
3	Add: Income Taxes	(31 000)
4	Decrease in Adj. Loss (BBIP) Difference in tax rates	175 061
5	Other Income and Deductions Before Income Taxes	<u>5 772 110</u>
6		
7	Additional Deductions and Nontaxable Income:	
8	Capital Gains - Difference in tax rates	7 373
9	Net Income of Subsidiaries	4 822 665
10	Allowance for Funds Used During Construction	998 961
11	Discount on Reacquired Bonds	<u>4 485</u>
12		
13	Taxable Income Before State Income Tax	(61 374)
14	State Income Tax @ 5%	<u>(3 069)</u>
15	Taxable Income Before Federal Income Tax	(58 305)
16	Federal Income Tax @ 48%	(27 986)
17	State Tax Payable	(3 069)
18	Under-Accrual	<u>(55)</u>
19		
20	Total Charged to 409.20	<u><u>\$ (31 000)</u></u>
21		
22		
23	Names of Subsidiaries included in consolidated return:	
24		
25	Gulfcoast Transit Company	Southern Marine Management Co.
26	Mid-South Towing Company	Tampa Bay Industrial Corp.
27	Electro-Coal Transfer Corporation	Cal-Glo Coal, Inc.
28		
29	The allocation of the consolidated income tax for 1978 for Tampa Electric	
30	Company and its subsidiaries is done in accordance with Internal Revenue	
31	Service Regulations 1.1552-1(a) (2) and 1.1502-33(d) (2) (ii). These	
32	regulations provide for allocation of the consolidated tax liability on the	
33	basis of the percentage of the total tax to the tax which each member would	
34	bear if the tax were computed on a separate return basis. The tax liability	
35	allocated to each company cannot exceed the tax liability computed as if each	
36	had actually filed a separate return, except that only one surtax exemption	
37	is allowed. The surtax exemption has been allocated to Tampa Electric Company.	
38	In addition, a consolidated return adjustment in the amount of \$ 94,115	
39	relates to inter-company profit in inventory.	
40		
41		
42		
43		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Balance end of year (b)
1		\$
2	Accrued Pension Liability	2,212,128
3	Accrued Vacation Pay Liability	2,528,000
4	Franchise Collection - Escrow	639,885
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	TOTAL	\$5,380,013

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance end of year (b)
41		\$
42	Distribution Operations	13,364
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL	13,364

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credit being amortized show the period of amortization.
3. Minor items may be grouped by classes, showing the number of items in each class.

Line No.	Description of other deferred credit (a)	Balance beginning of year (b)	DEBITS		Credits (e)	Balance end of year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Fuel Inventory	\$		\$	\$	\$
2	Adjustment	-0-	501	361,993	723,950	361,957*
3						
4						
5						
6						
7						
8	* Balance to be charged to expense in January, 1979.					
9						
10						
11						
12						
13						
14						
15						
16						
17						
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38						
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41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL	-0-		\$361,993	\$723,950	\$361,957

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

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

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

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

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

Line No.	Item (a)	Balance Beginning of Year (b)	Debits		Credits		Balance End of Year (g)
			Account (c)	Amount (d)	Account (e)	Amount (f)	
1	<u>ACCOUNT 262</u>						
2							
3	Injuries & Damages	\$178,179	131	\$239,820	925	\$305,667	\$244,026
4	General Liability						
5							
6							
7	Injuries & Damages	(44,318)	131	194,059	925	430,837	192,460
8	Workmen's Compensation						
9							
10							
11							
12	Injuries & Damages	32,883	131	28,735	925	102,962	107,110
13	Auto Liability						
14							
15		<u>\$166,744</u>		<u>\$462,614</u>		<u>\$839,466</u>	<u>\$543,596</u>
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
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39							
40							
41							
42							

ACCUMULATED DEFERRED INCOME TAXES - - - - -

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

(b) Total and amortizable cost of such property.

(c) Date amortization for tax purposes commenced.

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

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

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

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Accelerated Amortization (Account 2B1)			
2	Electrics	\$	\$	\$
3	Defense Facilities -----			
4	Pollution Control Facilities -----	(4,270,705)	(2,166,000)	8,000
5	Other -----			
6	-----			
7	-----			
8	Total Electric -----	\$(4,270,705)	\$(2,166,000)	\$ 8,000
9	Gas	\$	\$	\$
10	Defense Facilities -----			
11	Pollution Control Facilities -----			
12	Other -----			
13	-----			
14	-----			
15	Total Gas -----	\$	\$	\$
16	Other (Specify) -----	\$	\$	\$
17	Total (Account 2B1) -----	\$(4,270,705)	\$(2,166,000)	\$ 8,000
18	Classification of Totals:			
19	Federal Income Tax -----	\$(3,852,132)	\$(1,952,000)	\$ 7,000
20	State Income Tax -----	\$ (418,573)	\$ (214,000)	\$ 1,000
21	Local Income Tax -----	\$	\$	\$

See Page 227 A-1 for response to question 2

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

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

other income and deductions.

4. Use separate pages as required.

3. OTHER (Specify) - include deferrals relating to

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$	282 & 3	\$ 1,513	\$ (6,427,192)	1
\$	\$		\$		\$ 1,513	\$ (6,427,192)	2
\$	\$		\$		\$	\$	3
\$	\$		\$		\$	\$	4
\$	\$		\$		\$	\$	5
\$	\$		\$		\$	\$	6
\$	\$		\$		\$	\$	7
\$	\$		\$		\$	\$	8
\$	\$		\$		\$	\$	9
\$	\$		\$		\$	\$	10
\$	\$		\$		\$	\$	11
\$	\$		\$		\$	\$	12
\$	\$		\$		\$	\$	13
\$	\$		\$		\$	\$	14
\$	\$		\$		\$	\$	15
\$	\$		\$		\$	\$	16
\$	\$		\$		\$ 1,513	\$ (6,427,192)	17
\$	\$		\$		\$	\$	18
\$	\$		\$		\$ 1,364	\$ (5,795,768)	19
\$	\$		\$		\$ 149	\$ (631,424)	20
\$	\$		\$		\$	\$	21

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATIONACCOUNT 281

Response to Question 2 Page 227:

(a) <u>Description</u>	(b) <u>Total Project Cost</u>	(b) <u>Amortizable Cost</u>	(c) <u>Date Amort Commence</u>	(d) <u>Normal Depr Rate</u>	(e) <u>Deferred Tax Rate</u>	
					<u>State</u>	<u>Federal</u>
** Gannon Fly Ash Silos	\$ 621 348	\$ 372 809	12/70	3.57%		48.0%
** Gannon 6 Precipitator	7 031 000	4 932 919	5/74	3.57%	5.0%	45.6%
** Gannon 5 Precipitator	4 856 000	4 152 697	2/75	3.57%	5.0%	45.6%
* Gannon 1 Oil Conv. (C75)	4 845 892	2 000 665	9/76	3.57%	5.0%	45.6%
* Gannon 2 Oil Conv. (C75)	4 845 892	2 000 665	6/76	3.57%	5.0%	45.6%
* Gannon 3 Oil Conv. (C75)	4 845 892	2 000 665	1/76	3.57%	5.0%	45.6%
** Big Bend 1 Precipitator(D04)	7 057 960	4 924 158	4/76	3.57%	5.0%	45.6%
** Big Bend Waste Wtr. Treat.(D75)	2 650 139	1 313 693	2/76	3.57%	5.0%	45.6%
** Gannon Waste Wtr. Treat.(D74)	4 386 232	4 218 678	6/77	3.57%	5.0%	45.6%
** Hookers Pt. Waste Wtr.Treat(D76)	1 122 501	1 122 501	6/77	3.57%	5.0%	45.6%
** Gan. Coal Pile Run-Off "(H65)	131 968	116 844	6/77	3.57%	5.0%	45.6%
** BB Coal Pile " " "(H66)	257 355	130 831	6/77	3.57%	5.0%	45.6%
* Gan. 6 Soot Blow For L.S.Coal(H68)	415 966	346 624	4/77	3.57%	5.0%	45.6%
** Gan. 5 Precip. Hopper (H83)	62 876	58 946	11/77	3.57%	5.0%	45.6%
** Gan. 6 Precip. Hopper (H84)	124 966	104 134	1/77	3.57%	5.0%	45.6%
* BB 1 Precip. Hopper (H85)	202 492	144 638	12/77	3.57%	5.0%	45.6%
* Gan 5 Soot Blow for L.S.Coal(H93)	246 882	224 277	12/77	3.57%	5.0%	45.6%
* Gan 1-6 Precip & Boiler Wash(H61)	248 000	243 000	4/78	3.57%	5.0%	45.6%
* BB 1-3 Wst Wtr Recycle Sys (G42)	791 000	424 000	11/78	3.57%	5.0%	45.6%
* BB 1-3 Slag Removal (G23)	85 000	45 000	12/78	3.57%	5.0%	45.6%

* EPA Certificate applied for; pending approval by Agency

** EPA Certificate received by Company; certificate number was not assigned

ACCUMULATED DEFERRED INCOME TAXES - - - - -

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

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

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

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

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

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 282:			
2	Electric	\$(63,970,215)	\$(10,298,559)	\$ 1,230,000
3	Gas			
4	Other (define)			
5	Total	\$	\$	\$
6				
7	Other (Specify)			
8				
9	Total Account 282	\$(63,970,215)	\$(10,298,559)	\$ 1,230,000
10				
11	Classification of Totals:			
12	Federal Income Tax	\$(59,766,397)	\$(9,281,343)	\$ 1,165,000
13	State Income Tax	\$(4,203,818)	\$(1,017,216)	\$ 65,000
14	Local Income Tax	\$	\$	\$

EXPLANATION TO 2-a

<u>TAX CLASS</u>	<u>LIBERALIZED DEPR METHOD</u>	<u>TAX LIFE</u>	<u>DATE ADOPTED</u>
------------------	--------------------------------	-----------------	---------------------

Guideline Class Life (1954 thru 1970)

Production	DDB SW TO SYD	28 Years	1976
Transmission & Dist.	" " " "	30 "	1976
Office Furniture	" " " "	10 "	1976
Structure	DDB	45 "	1954
Structure	150 % D.B.	45 "	1970

ADR Class Life (1971 & Subsequent years)

Production	DDB SW TO SYD	22.5 Years	SW After
Gas Turbine	" " " "	16 "	1 1/2 Years
Transmission & Dist.	" " " "	24 "	1st Vintage
Office Furniture	" " " "	8 "	Year Was
Information System	" " " "	5 "	Commenced
Data Handling Equip.	" " " "	5 "	in 1973
Automobiles	" " " "	3 "	
Light Trucks	" " " "	5 "	
Heavy Trucks	" " " "	7 "	
Structure	150% D.B.	45 "	

- - OTHER PROPERTY (Account 282)

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

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

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

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$	281 & 3	\$ 506,305	\$ (72,532,469)	1
							2
							3
							4
\$	\$		\$		\$	\$	5
\$	\$		\$		\$	\$	6
\$	\$		\$		\$	\$	7
\$	\$		\$		\$ 506,305	\$ (72,532,469)	8
\$	\$		\$		\$	\$	9
\$	\$		\$		\$ 456,275	\$ (67,426,465)	10
\$	\$		\$		\$ 50,030	\$ (5,106,004)	11
\$	\$		\$		\$	\$	12
\$	\$		\$		\$	\$	13
\$	\$		\$		\$	\$	14

TAX CLASS	LIBERALIZED DEPR METHOD	TAX LIFE	DATE ADOPTED
<u>Non-Class Life</u>			
Structure	150% D.B.	45 Years	1973
"	" "	34 "	1976
"	" "	43 "	1976
Clear Right-of-way	DDB	67 "	1961
Dredging	SYD	75 "	1970
Trans. Easements	DDB	67 "	1961
Dist. Easements	S.L.	45 "	1972

2-b See Page 227-F

The basis used to calculate deferred taxes is the difference between liberalized tax depreciation and straight line tax depreciation and the difference between straight line tax depreciation and straight line book depreciation in compliance with the Florida Public Service Commission Order No. ADB 77-8.

The Company has fully normalized its book/tax timing differences since 1975 under the direction of the Florida Public Service Commission.

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

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

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

L I N E #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 283:			
2	Electric -----	\$(19,017,701)	\$(3,478,897)	\$ 1,363,048
3	-----			
4	-----			
5	-----			
6	-----			
7	-----			
8	Other -----			
9	Total Electric -----	\$(19,017,701)	\$(3,478,897)	\$ 1,363,048
10	Gas -----			
11	-----			
12	-----			
13	-----			
14	-----			
15	-----			
16	Other -----			
17	Total Gas -----	\$	\$	\$
18	Other (Specify) -----	\$	\$	\$
19	Total Account 283 -----	\$(19,017,701)	\$(3,478,897)	\$ 1,363,048
20	Classification of Totals:			
21	Federal Income Tax -----	\$(17,138,618)	\$(3,135,132)	\$ 1,228,359
22	State Income Tax -----	\$(1,879,083)	\$(343,765)	\$ 134,689
23	Local Income Tax -----	\$	\$	\$

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

(2) Items charged to expense for tax purpose and amortized for book over various periods of time:
 Big Bend Cooling Canal
 Big Bend Dredging
 Big Bend Spray Modules & Etc.
 Big Bend Turbine Blades

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

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

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$	281 & 2	\$ (507,818)	\$	\$	\$ (21,641,368)	1
							2
							3
							4
							5
							6
							7
							8
\$	\$		\$ (507,818)	\$	\$	\$ (21,641,368)	9
							10
							11
							12
							13
							14
							15
							16
\$	\$		\$	\$	\$	\$	17
\$	\$		\$	\$	\$	\$	18
\$	\$		\$ (507,818)	\$	\$	\$ (21,641,368)	19
							20
\$	\$		\$ (502,800)	\$	\$	\$ (19,548,191)	21
\$	\$		\$ (5,018)	\$	\$	\$ (2,093,177)	22
\$	\$		\$	\$	\$	\$	23

ANNUAL REPORT OF TAMPA ELECTRIC COMPANY
YEAR ENDED DECEMBER 31, 1978
ANNUAL TAX DEFERRALS
ACCOUNTS 190, 281, 2 & 3

YEAR	PROVISION FOR DEFERRED INCOME TAXES	YEAR	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	BALANCE END OF YEAR
1954	38 250			
1955	189 000			38 250
1956	325 000			227 250
1957	600 750			552 250
1958	954 000			1 153 000
1959	1 110 000			2 107 000
1960	1 166 000			3 217 000
1961	1 425 000			4 383 000
1962	1 442 000			5 808 000
1963	2 002 000			7 250 000
1964	1 758 000			9 252 000
1965	1 513 000	1954	2 000	11 010 000
1966	1 346 000	1954-55	15 000	12 521 000
1967	1 429 000	1954-56	41 000	13 852 000
1968	1 904 000	1954-57	97 000	15 240 000
1969	2 081 000	1954-58	178 000	17 047 000
1970	2 379 000	1954-60	266 000	18 950 000
1971	2 936 000	1954-61	396 000	21 063 000
1972	4 163 000 *	1954-62	500 000	23 603 000
1973	6 315 000 *	1954-63	707 000	27 266 000
1974	9 004 000 *	1954-74	921 000	32 874 000
1975	11 319 153 *	1954-75	1 164 000	40 957 000
1976	18 036 605 *	1954-76	874 480	51 112 153
1977	20 624 990 *	1954-77	2 329 376 *	68 274 278
1978	15 943 456	1954-78	2 876 108	86 569 892
				100 325 969 **

* Includes prior years' adjustments of:

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

** Unadjusted Balance end of year
 Reclassification to currently payable (CIAC)
 Adjusted Balance end of year

\$ 99,637,240
 688,729
\$100,325,969

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

Annual report of

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

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

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

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

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

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

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

Line No.	Year (a)	Electric			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-70					
2	3%	6 524 110	6 524 110	28 Years		
3	7%					
4	1971					
5	3%	172 458	172 458	28 "		
6	4%	544 090	544 090	28 "		
7	7%					
8	1972					
9	3%					
10	4%	767 983	767 983	28 "		
11	7%					
12	1973					
13	3%					
14	4%	3 365 386	3 365 386	28 "		
15	7%					
16	1974					
17	3%					
18	4%	1 959 225	1 959 225	28 "		
19	7%					
20	1975					
21	3%					
22	4%	377 122	377 122	28 "		
23	7%					
24	10%					
25	11%	3 894 311	3 894 311	28 "		
26						
27	1976					
28	3%					
29	4%	143 746	143 746	28 "		
30	7%					
31	10%					
32	11%	15 692 336	13 038 932	28 "		
33						
34	1977					
35	3%					
36	4%	4 167	4 167	28 "		
37	7%					
38	10%					
39	11%	3 700 745	6 354 149	28 "		
40						
41	1978					
42	3%					
43	4%					
44	7%					
45	10%					
46	11%	4 322 786	4 322 786	28 "		
47						

Note: The Company flows through the benefits of investment tax credit to the customer over the book life of the assets per option 2 of the Internal Revenue Service Code Section 46 (f). At year end 1978, there is no carry forward of TC.

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Electric Utility:								
2	3%	(4,761,511)			411.31	265,044	(465)	(4,496,932)	28 years
3	4%	(6,216,427)			411.31	256,800	55,499	(5,904,128)	28 years
4	7%								
5	10%	(20,522,820)	255	(3,929,808)	411.31	762,606	(27,018)	(23,717,040)	28 years
6	Total	(31,500,758)		(3,929,808)		1,284,450	(28,016)	(34,118,100)	
7	Others: (list separately and show %, 4%, 7%, 10%, and total)								
8									
9									
10									
11									
12									
13									
14									
15									
16									
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28									
29									
30									

* Includes adjustments for 1975 and 1976 Amended Federal Income Tax Returns and for the initial filing of the 1977 Federal Income Tax Return.

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Rev. (12-75)

TAMPA ELECTRIC COMPANY Year ended December 31, 1978.

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

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

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

Line No.	Description of property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2				\$	
3	Miscellaneous Dispositions (4)	26 036		24 730	
4					
5	Big Bend Industrial Park Channel & Land *	341 170		(341 170)	
6					
7					
8					
9					
10					
11	* To correct overstatement of gain reported during				
12	years 1974 & 1975.				
13					
14	Total gain	367 206		\$ (316 440)	
15	Loss on disposition of property:				
16					\$
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total loss				\$

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 417	None
2	Account 418 -Non Utility Property Rent	\$ <u>5,325</u>
3	Account 419 -Interest & Dividend Income	
4	Notes Receivable -Tampa Bay Industrial Corp.	\$ 55,411
5	Teco Employee Loans	224,907
6	Employee Purchases & Miscellaneous	475
7	Temporary Cash Investments	80,867
8		<u>\$361,660</u>
9		
10		
11		
12	Account 421 -Miscellaneous Non-Operating Income	
13	Redemption of Bonds - 3.70% Series Due 1983	\$ 4,485
14	Revenue from Sodding Operation	5,798
15		<u>\$ 10,283</u>
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
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29		
30		
31		
32		
33		
34		
35	Total Other Income	<u>\$ 377,268</u>

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
	<u>Account 425</u>	\$ None
1	<u>Account 426.1</u>	
2	American Heart Association	1,400
3	Berkeley Preparatory School	5,000
4	Florida College	2,500
5	Florida Gulf Coast Symphony of Tampa Inc.	1,750
6	Florida State Fair Horse Show Assn. Tampa	1,167
7	Florida Youth Steer & Carcass Show & Sale	2,609
8	Greater Tampa Chamber of Commerce	2,750
9	Havard Business School - Chapman Professorship	5,000
10	Junior Achievement	3,000
11	St. Joseph Hospital Building Fund	10,000
12	South Florida Baptist Hospital	2,000
13	Survey Committee Chamber of Commerce - Plant City	1,000
14	Tampa Bay Art Center	1,000
15	Tampa Bicentennial River Walk	1,000
16	United Way of East Hillsboro County	2,200
17	United Way of Greater Tampa	40,225
18	United Givers Fund of Lake Region	5,175
19	University of South Florida	2,130
20	University of Tampa	15,000
21	WEDU Educational Television	2,439
22	Winter Haven Hospital Cancer Center Fund	2,500
23	Women's Survival Center, Inc.	5,000
24	14 Schools Less than \$1000	3,008
25	7 Professional Organizations Less than \$1000	2,219
26	2 State and National Welfare Organizations Less than \$1000	550
27	20 Community Service Organizations Less than \$1000	3,365
28	103 Civic Organizations Less than \$1000	15,066
29	14 Churches Less than \$1000	1,650
30	14 Charities Less than \$1000	2,685
31	20 Educational & Cultural Organizations Less than \$1000	3,586
32	5 Volunteer Fire Departments Less than \$1000	1,054
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
	Total Account 426.1	\$148,028
	<u>Account 426.2</u>	None
	<u>Account 426.3</u>	None
	<u>Account 426.4</u> (see page 305)	\$ 48,543

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
	<u>Account 426.5</u>	\$
1	Cal-Glo Coal Company	57,445
2	Mid-South Towing Company	24,991
3	Hillsborough County Fair	2,600
4		<u>85,036</u>
5	Total Account 426.5	\$
6		
7		
8	<u>Account 430</u>	None
9		
10	<u>Account 431</u>	
11		\$
12	Customer Deposits	544,942
13	Federal Income Tax	386
14	Notes Payable Banks	1,468,940
15	Notes Payable Other	948,897
16		<u>2,963,166</u>
17	Total Account 431	\$
18		
19		
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Expenses incurred in Tallahassee, Florida and Washington, D.C. in connection with Government Information Expenses.	\$ 48,543
2		
3		
4		
5		
6		
7		
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REGULATORY COMMISSION EXPENSES

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

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

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION				
2	General investigation of Fuel Adjustment		\$ 49,796	\$ 49,796	\$
3	clauses of Electric Companies, Docket				
4	No. 74680-CI.				
5					
6	Petition of Tampa Electric Company		17,505	17,505	
7	to increase its rates and charges				
8	Docket No. 760846-EU				
9					
10	General Investigation as to the		2,547	2,547	
11	feasibility of including certain				
12	expenses in underground residential				
13	distribution charges, Docket No. 770158-EU				
14					
15	Investigation and show cause order		17,307	17,307	
16	to Tampa Electric Company as to				
17	proper treatment of franchise fees				
18	for rate making purposes. Docket				
19	No. 770937-EU(CI)				
20					
21	Proposed Amendment of 25-6.105		1,101	1,101	
22	relating to refusal or discontinuance				
23	of service, Docket No. 780069-Rule(RP)				
24					
25	Audit of cost of coal and transportation		31,196	31,196	
26	services by TECO subsidiaries				
27					
28	Application for Tampa Electric Company		7,183	7,183	
29	for authority to enter into a coal supply				
30	agreement with Cal-Glo Coal, Inc.				
31	and certain lenders. Docket No. 780208-EU				
32					
33	Recommended amendment of Commission Rule		3,445	3,445	
34	25-6.101 relating to time allowed to utility				
35	under commission jurisdiction for bills				
36	to become delinquent. Docket No.780250-				
37	Rule				
38	Lewis A. Petteway-Retainer		2,000	2,000	
39					
40	Application for approval of Home Energy		2,399	2,399	
41	Analysis Tariff. Docket No. 780212-EU				
42					
43	Proposed adoption of Chapter 25-17,		3,519	3,519	
44	relating to management and operation				
45	audits. Docket No. 770490-Rule.				
46	TOTAL - - -				

REGULATORY COMMISSION EXPENSES (Continued)

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

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

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

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	LINE #
CHARGED CURRENTLY TO		DEFERRED TO	CONTRA ACCOUNT	AMOUNT		
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)
Electric	928	49 796				1
						2
						3
						4
Electric	928	17 505				5
						6
						7
						8
Electric	928	2 547				9
						10
						11
						12
						13
						14
Electric	928	17 307				15
						16
						17
						18
						19
Electric	928	1 101				20
						21
						22
						23
Electric	928	31 196				24
						25
						26
Electric	928	7 183				27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
Electric	928	2 000				38
						39
						40
Electric	928	2 399				41
						42
						43
Electric	928	3 519				44
						45
						46

REGULATORY COMMISSION EXPENSES

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

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

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Pasco Terminals Contract dispute	\$	\$ 1,500	\$ 1,500	\$
2					
3	Continued financial surveillance of		5,986	5,986	
4	electric utilities. Docket No. 780223-EU				
5					
6	Fuel cost recovery clause. Docket No.		2,265	2,265	
7	780778-EU				
8					
9	Alterman Transport Lines vs. FPL, TECO,		450	450	
10	City of Tallahassee, City of Jacksonville.				
11	Docket No. 780798-CU				
12					
13	<u>BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION</u>				
14					
15	Proposed interconnection agreements		11,441	11,441	
16	with Tampa Electric Company, Florida				
17	Power & Light Co. and Florida Power				
18	Corporation. Docket No. ER77-549				
19					
20	Interchange filing-Contracts for		716	716	
21	Economy Interchange Service				
22	between Tampa Electric Company and				
23	various local utilities. Docket No.				
24	ER78-411, ER78-412, ER78-413 and ER79-15.				
25					
26	Miscellaneous FPSC and FERC Dockets		18,024	18,024	
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL - - -		178,380	178,380	

REGULATORY COMMISSION EXPENSES (Continued)

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

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

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

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	LINE #	
CHARGED CURRENTLY TO			DEFERRED TO	CONTRA ACCOUNT			AMOUNT
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)	
Electric	928	1,500					1
Electric	928	5,986					2
Electric	928	2,265					3
Electric	928	450					4
Electric	928	11,441					5
Electric	928	716					6
Electric	928	18,024					7
	178,380	178,380					8
							9
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

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

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

4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1.	(a)	Stone & Webster Management Consultants, Inc.		
2		(b)	Advisory services on Federal Taxation, Insurance, Financing.		
3					
4					
5					
6		(c)	Monthly Rate of \$3,500.00		
7		(d)		Account 923	\$ 45,544
8				928	1,072
9				932	6
10				588	31
11				143	246
12					\$ <u>46,899</u>
13					
14	3.		The foregoing service is of a continuing nature and is rendered		
15			under a contract effective July 1, 1976 & continued until terminated		
16			by either party on thirty days written notice.		
17	1.	(a)	Holland & Knight, Attorneys at Law, Tampa, Florida		
18		(b)	Furnishes legal services		
19		(c)	Monthly retainer of \$3,000 = \$36,000 - Plus additional billings		
20			for special services.		
21		(d)		Account 923	\$ 138,725
22				506	81
23				500	9,995
24				588	331
25				908	298
26				560	2,161
27				183	2
28				186	7,083
29				188	19,672
30				105	306
31				107	17,119
32					\$ <u>195,773</u>
33					
34	1.	(a)	Alcalde, Henderson, O'Bannon & Kline LTD, Ross Lyn, Virginia		
35		(b)	Consultant Services - Public Affairs		
36		(c)	Monthly retainer \$750 Plus Additional Services		
37		(d)		Account 923	\$ <u>10,506</u>
38					
39					
40					
41					
42					

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

services,

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

(c) basis of charges,

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

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

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

4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1. (a)	Law Engineering Testing Company, Atlanta, Georgia		
2	(b)	Consulting Engineers		
3	(c)	Actual Charges		
4				
5			Account 107	\$ 8,218
6			183	2,284
7			511	425
8				<u>\$ 10,927</u>
9	1. (a)	Hunton & Williams, Richmond, Virginia		
10	(b)	Legal Services		
11	(c)	Actual Charges		
12	(d)			
13			Account 107	\$ 15,010
14			930	20,889
15			183	5,778
16			500	4,789
17				<u>\$ 46,466</u>
18	1. (a)	Curtis F. McKnight Testing Laboratories, Tampa, Fla.		
19	(b)	Radiographic Testing		
20	(c)	Actual Charges		
21	(d)			
22			Account 107	\$ 26,060
23			186	553
24			506	2,035
25			512	6,445
26			513	5,741
27				<u>\$ 40,834</u>
28	1. (a)	Ellarbee Clark & Paul, Atlanta, Georgia		
29	(b)	Legal Services		
30	(c)	Actual Charges		
31	(d)			
32			Account 923	\$ 32,646
33	1. (a)	Environmental Research & Technology Inc., Boston, Mass.		
34	(b)	Environmental Consultants		
35	(c)	Actual Charges		
36	(d)			
37			Account 107	<u>\$364,605</u>
38	1. (a)	Environmental Science & Engineering Inc. Gainesville, Florida		
39	(b)	Environmental Engineers		
40	(c)	Actual Charges		
41	(d)			
42			Account 107	\$ 82,198
			183	44,028
			502	11,691
				<u>\$137,917</u>

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

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

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

4. Designate associated companies.

1	1. (a)	Environmental Associates, Inc., Tampa, Florida		
2	(b)	Environmental Engineers		
3	(c)	Actual Charges	Account 107	\$ 3,886
4	(d)		183	45,237
5				<u>\$ 49,123</u>
6	1. (a)	Energy & Control Consultants, San Jose, California		
7	(b)	Energy Management System Consultant Services		
8	(c)	Actual Charges		
9	(d)		Account 107	<u>\$ 64,445</u>
10	1. (a)	Equifax Services Inc., Atlanta, Georgia		
11	(b)	Personnel Services		
12	(c)	Actual Charges		
13	(d)		Account 921	\$ 11,310
14			926	817
15				<u>\$ 12,127</u>
16				
17	1. (a)	Louis Benito Advertising, Tampa, Florida		
18	(b)	Advertising & Layout Consultant		
19	(c)	Actual Charges		
20	(d)		Account 908	\$ 52,813
21			909	53
22			930	36,992
23				<u>\$ 89,858</u>
24	1. (a)	New England Merchants National Bank, Boston, Mass.		
25	(b)	Services as Transfer Agent		
26	(c)	Actual Charges		
27	(d)		Account 930	<u>\$ 81,095</u>
28	1. (a)	Knight Appraisal Services		
29	(b)	Appraisers - Realtors		
30	(c)	Actual Charges		
31	(d)		Account 105	\$ 5,550
32			107	150
33			923	1,100
34			560	200
35				<u>\$ 7,000</u>
36				
37				
38	1. (a)	Tres Computer Systems Inc. Dallas, Texas		
39	(b)	Computer System Analysts		
40	(c)	Actual Charges		
41	(d)		Account 107	<u>\$ 19,060</u>
42				

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

4. Designate associated companies.

(a) Name and address of person or organization rendering		(b) description of services received during year and project or case to which services relate,		(c) basis of charges,		(d) total charges for the year detailing utility department and account charged.	
1	1. (a) WHH and Associates, Jacksonville, Florida						
2	(b) Consulting Services						
3	(c) Actual Charges						
4	(d)	Account 510				\$ 27,733	
5		512				4,415	
6		588				30,225	
7						<u>\$ 62,373</u>	
8	1. (a) John T. Boyd Co., Pittsburg, Pennsylvania						
9	(b) Mining & Geological Engineers						
10	(c) Actual Charges						
11	(d)	Account 923				\$ 24,545	
12		921				575	
13		107				4,725	
14						<u>\$ 29,845</u>	
15	1. (a) Ausley, McMullen, McGehee, Carothers & Proctor, Tallahassee, Fla.						
16	(b) Legal Services, Rate Hearing						
17	(c) Actual Charges						
18	(d)	Account 928				\$ 94,253	
19		923				5,190	
20		930				169	
21						<u>\$ 99,612</u>	
22	1. (a) Gallagher, Connor & Boland, Washington, D.C.						
23	(b) Legal Services						
24	(c) Actual Charges						
25	(d)	Account 928				\$ 12,524	
26	1. (a) Theodore Barry & Associates, Los Angeles, California						
27	(b) Management Consultants						
28	(c) Actual Charges						
29	(d)	Account 923				\$ 12,550	
30	1. (a) David L. Babson & Co., Boston, Massachusetts						
31	(b) Investment Advice Services						
32	(c) Actual Charges						
33	(d)	Account 926				\$ 28,500	
34	1. (a) Coopers & Lybrand, Tampa, Florida						
35	(b) Services for S-8 Registration Statement, Annual Audit of Company Books, Annual Report Form 10K, Public Service Commission Hearings, Tax Work, Audit of Employee Benefit Plans.						
36	(c) Actual Charges						
37							
38							
39							
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41							
42							

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

(a) Name and address of person or organization rendering

4. Designate associated companies.

1	(d)	Account 923	\$ 95,406
2		926	6,000
3		928	33,000
4			<u>\$134,406</u>
5	1. (a)	Staub Warmbold & Associates Inc., New York, N.Y.	
6	(b)	Management Consultants	
7	(c)	Actual Charges	
8	(d)	Account 921	\$ 19,189
9	1. (a)	Towers, Perrin, Forster & Crosby, Philadelphia, Pennsylvania	
10	(b)	Actuarial & Consulting Services	
11	(c)	Actual Charges	
12	(d)	Account 921	\$ 100
13		923	5,648
14		926	42,218
15			<u>\$ 47,966</u>
16			
17			
18	1. (a)	W.H. Reaves & Co. Inc., Jersey City, N.J.	
19	(b)	Pension Trust Advisory Services	
20	(c)	Actual Charges	
21	(d)	Account 926	\$ 21,893
22	1. (a)	Conservation Consultants, Inc., Palmetto, Florida	
23	(b)	Biological Survey	
24	(c)	Actual Charges	
25	(d)	Account 502	\$ 2,260
26		107	14,023
27			<u>\$ 16,283</u>
28			
29	1. (a)	Herrick & Smith, Boston, Massachusetts	
30	(b)	Legal Services (Various) Stock & Bond Research, Forms 10K,10Q & S8	
31	(c)	Actual Charges	
32	(d)	Account 923	\$ 60,329
33		926	5,512
34			<u>65,841</u>
35	1. (a)	Florida Electric Power Coordinating Group, Tampa, Florida	
36	(b)	An association to coordinate activities of Electric Utilities in State of Florida	
37	(c)	Actual Charges	
38	(d)	Account 500	\$ 6,821
39		930	104,953
40			<u>\$111,774</u>
41			
42			

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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 (b) description of services received during year and project or case to which services relate,
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 3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.
 4. Designate associated companies.

(a) Name and address of person or organization rendering			
1	1. (a) Inventory Services Planning Group Tampa, Florida		
2	(b) Planning Services for New Production Warehouse		
3	(c) Actual Charges		
4	(d)	Account 183	<u>\$ 13,000</u>
5	1. (a) Computer Sciences Corporation, Falls Church, Virginia		
6	(b) Consulting Services on Energy Management System Project		
7	(c) Actual Charges		
8	(d)	Account 107	<u>\$ 37,854</u>
9	1. (a) James E. Jones Jr. PE & Assoc., Tampa, Florida		
10	(b) Consulting Engineers		
11	(c) Actual Charges		
12	(d)	Account 107	<u>\$ 13,499</u>
13		932	<u>2,429</u>
14			<u>\$ 15,928</u>
15			
16	1. (a) State Street Bank & Trust Company, Boston, Mass.		
17	(b) Trusteeship		
18	(c) Actual Charges		
19	(d)	Account 930	<u>\$ 43,315</u>
20	1. (a) National Economic Research Associates, Inc., New York, N.Y.		
21	(b) Economic Research Consultants		
22	(c) Actual Charges		
23	(d)	Account 928	<u>\$ 15,061</u>
24		107	<u>9,483</u>
25		183	<u>1,294</u>
26			<u>\$ 25,838</u>
27			
28	1. (a) Battelle, Columbus, Ohio		
29	(b) Research & Development Engineers		
30	(c) Actual Charges		
31	(d)	Account 500	<u>\$ 52,835</u>
32	1. (a) Mainstem Corporation, Princeton, New Jersey		
33	(b) Maintenance Management Reporting System		
34	(c) Actual Charges		
35	(d)	Account 184	<u>\$ 24,290</u>
36	1. (a) Dravo Corporation, Newark, New Jersey		
37	(b) Consulting Engineers		
38	(c) Actual Charges		
39	(d)	Account 183	<u>\$ 35,280</u>
40			
41			
42			

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1. (a)	Cramer & Lindell Engineers, Inc., New Haven, Conn.		
2	(b)	Engineering Services		
3	(c)	Actual Charges		
4	(d)		Account 107	\$ 1,697
5			513	24,355
6				<u>\$ 26,052</u>
7	1. (a)	Energy Management Technology Inc., Bushnell, Fl.		
8	(b)	Consulting Engineers		
9	(c)	Actual Charges		
10	(d)		Account 908	\$ 25,000
11				
12	1. (a)	Stone & Webster Engineering Corporation, Boston, Massachusetts		
13	(b)	Engineering Services		
14	(c)	Actual Charges		
15	(d)		Account 107	\$156,704
16			500	3,236
17			512	23,987
18			513	125
19			183	142,677
20			186	1,587
21			511	3,713
22				<u>\$332,029</u>
23	1. (a)	Stone & Webster Engineering Corporation, Tampa, Florida		
24	(b)	Engineering Services		
25	(c)	Actual Charges		
26	(d)		Account 107	\$854,324
27			512	53,982
28			513	5,051
29			511	15,103
30			183	188
31			184	558
32			921	34
33			930	150
34			188	534
35			186	5,628
36			505	125
37			506	140
38			514	390
39			553	52
40			510	373
41			262	1,968
42				<u>\$938,600</u>

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1. (a)	W.C. MacInnes, Tampa, Florida		
2	(b)	Consulting Service		
3	(c)	Actual Charges		
4	(d)		Account 923	\$ 34,000
5				
6	1. (a)	John McQuigg, Tampa, Florida		
7	(b)	Legal Service		
8	(c)	Actual Charges		
9	(d)		Account 923	\$ 279
10			262	15,352
11				<u>\$ 15,631</u>
12	1. (a)	Brown Brothers Harriman & Co.		
13	(b)	Investment Advisory Service		
14	(c)	Actual Charges		
15	(d)		Account 926	\$ 29,485

AGGREGATE PAYMENTS OF LESS THAN \$10,000 AND IN THE AMOUNT OF \$600 OR MORE

	<u>Payee</u>	<u>Service Performed</u>	<u>Amount</u>
20	Bucklew & Ramsey	Legal Services	\$ 9,929
21	Energy Research & Consultants	Engineering Services	2,418
22	Aero Fax Corporation	Photogrammetric Services	9,395
23	Byron Harless, Reid & Assoc.	Consulting Psychoanalyst	7,170
24	Kucera & Associates	Photogrammetric Services	705
25	Martino Roque & Weinstein	Legal Service	1,568
26	Straughan, Sharit, Bunn & Chilton	Legal Service	1,062
27	Vernon Graphics	Photographic Reproduction	5,697
28	Watson & Co.	Consulting Engineers	749
29	Heidt & Associates	Civil Engineers	3,738
30	John Rusch Associates	Engineering Services	7,061
31	L. Hite & Assoc. Inc.	Personnel Services	1,560
32	Arthur D. Little, Inc.	Pollution Control Engr. Services	4,762
33	Baymont Engineering Co.	Engineering Service	732
34	Edwards Sawyer & White	Legal Services	1,152
35	Joe Savage & Associates	Adjusters	1,296
36	Mangrove Systems	Marine Biologists	7,751
37	Moodys Investor Service Inc.	Com'l. Paper Appraisal Svce	6,000
38	Standard & Poors Corp.	Com'l. Paper Rating Fee Svce	4,021
39	Stichter, Stagg, Hoyt, Riedel		
40	& Fogarty	Legal Service	690

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

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

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

(a) Name and address of person or organization rendering

4. Designate associated companies.

1	Fletcher & Valenti	Architects	\$ 2,785
2	Cason McWhirter Henderson		
3	and Stokes	Legal Services	5,845
4	Lee Stafford & Associates	Security Consultants	2,416
5	Williams Bros. Laboratories	Inspection Services	8,229
6	Joseph Salem & Associates	Engineering Services	2,818
7	Deloitte Haskins & Sells	Legal Services	3,790
8	D.J. Vernine & Associates	Consulting Services	7,879
9	Reynolds Smith & Hills	Consulting Engineers	3,773
10	E.F. Bilz Associates Inc.	Transportation Consultants	1,758
11	Lewis W. Petteway	Legal Services	7,180
12	Sybil Barnes	Radio Program Moderator	1,882
13	Jackson Walker	Graphics Services	2,777
14	George F. Helwig	Waste Treatment Services	2,750
15	R.R. Kavanaugh	Consulting Services	2,599
16	Phillip B. Crommelin Jr.	Electrostatic Precip. Consultant	1,644
17	Dr. H.M. Schroder	Consulting Service	5,400
18	A. Bogot	Engineering Service	4,669
19	Richard M. Starns Jr.	Consulting Engineer	1,051
20	William J. Miller	Computer Consultant	2,370
21	Bernadette Bourdeau	Consulting Services	660
22	Susan J. Victor	Consulting Services	703
23	Beny Peretz	Consulting Services	677
24	Ruth A. Reynolds	Consulting Services	677
25	Betty J. George	Consulting Services	679
26	James F. Pittenger, Jr.	Consulting Services	688
27	Roger A. Crane	Consulting Services	8,486
28	Dr. Robert D. Brooks	Consultant Speakers Bureau	1,200
29	Mary Dean Lee	Consulting Services	4,840
30	Nicholas O. Calley	Economic Consultant	1,325
31	Dr. Glenn A. Burdick	Engineering Services	600
32	Harr J. Dworkin	Legal Services	4,071
33	Marje C. Gentry	Court Reporter	1,092
34			
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DISTRIBUTION OF SALARIES AND WAGES

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

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accounts (c)	Total (d)
1	ELECTRIC	\$	\$	\$
2	Operation:	5,753,412		
3	Production.....	1,127,656		
4	Transmission.....	3,913,749		
5	Distribution.....	3,411,139		
6	Customer Accounts.....	450,041		
7	Customer Service and Informational.....	29,432		
8	Sales.....	4,601,137		
9	Administrative and General.....			
10	Total Operation.....	19,286,566		
11	Maintenance:	8,810,465		
12	Production.....	492,337		
13	Transmission.....	1,678,077		
14	Distribution.....	984,311		
15	Administrative and General.....			
16	Total Maintenance.....	11,965,190		
17	Total Operation and Maintenance:	14,563,877		
18	Production.....	1,619,993		
19	Transmission.....	5,591,826		
20	Distribution.....	3,411,139		
21	Customer Accounts.....	450,041		
22	Customer Service and Informational.....	29,432		
23	Sales.....	5,585,448		
24	Administrative and General.....			
25	Total Operation and Maintenance.....	31,251,756	2,127,568	33,379,324
26	GAS			
27	Operation:			
28	Production—Manufactured Gas.....			
29	Production—Natural Gas (incl. 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.....			
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 Maintenance.....			
48				
49				
50				

Continued

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accts. (c)	Total (d)
	Gas (Continued)	\$	\$	\$
51	Total Operation and Maintenance:			
52	Production—Manufactured Gas.....			
53	Production—Natural Gas (incl. Expl. and Dev.).....			
54	Other Gas Supply.....			
55	Storage, LNG Terminating and Processing.....			
56	Transmission.....			
57	Distribution.....			
58	Customer Accounts.....			
59	Customer Service and Informational.....			
60	Sales.....			
61	Administrative and General.....			
62	Total Operation and Maintenance.....			
63	OTHER UTILITY DEPARTMENTS			
64	Operation and Maintenance.....			
65	Total All Utility Departments.....	31,251,756	2,127,568	33,379,324
66	UTILITY PLANT			
67	Construction (by utility departments):			
68	Electric Plant.....	8,609,986		
69	Gas Plant.....			
70	Other.....			
71	Total Construction.....	8,609,986	1,404,442	10,014,428
72	Plant Removal (by utility departments):			
73	Electric Plant.....	707,532		
74	Gas Plant.....			
75	Other.....			
76	Total Plant Removal.....	707,532	79,730	787,262
77	Other Accounts (Specify):			
78	Miscellaneous	326,529	62,971	389,500
80				
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101				
102				
103				
104				
105	TOTAL SALARIES AND WAGES	40,895,803	3,674,711	44,570,514

ELECTRIC PLANT IN SERVICE

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

1. Report below the original cost of electric plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed

- in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold.

In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	(301) Organization.....						
3	(302) Franchises and consents.....	48 802.66		28 520.85			20 281.81
4	(303) Miscellaneous intangible plant.....						
5	Total intangible plant.....	48 802.66		28 520.85			20 281.81
6	2. PRODUCTION PLANT						
7	STEAM PRODUCTION PLANT						
8	(310) Land and land rights.....	5 411 540.34	936 492.30	341 170.36		952.71	6 007 814.99
9	(311) Structures and improvements.....	84 255 782.96	4 426 286.57	169 773.84		1 033 985.48	89 546 281.17
10	(312) Boiler plant equipment.....	237 047 594.66	10 147 638.10	2 569 652.12		395 539.47	245 021 120.11
11	(313) Eng's. and eng. driven generators.....						
12	(314) Turbogenerator units.....	123 169 330.11	1 461 506.97	721 923.50		(1 124 491.50)	122 784 422.08
13	(315) Accessory electric equipment.....	40 902 569.91	3 599 931.48	125 546.46		(100 310.78)	44 276 644.15
14	(316) Misc. power plant equipment.....	7 671 690.83	1 155 003.87	108 042.47		(203 254.96)	8 515 397.27
15	Total steam production plant.....	498 458 508.81	21 726 859.29	4 036 108.75		2 420.42	516 151 679.77
16	NUCLEAR PRODUCTION PLANT						
17	(320) Land and land rights.....						
18	(321) Structures and improvements.....						
19	(322) Reactor plant equipment.....						
20	(323) Turbogenerator units.....						
21	(324) Accessory electric equipment.....						
22	(325) Misc. power plant equipment.....						
23	Total nuclear production plant.....						
24	HYDRAULIC PRODUCTION PLANT						
25	(330) Land and land rights.....						
26	(331) Structures and improvements.....						
27	(332) Reservoirs, dams, and waterways.....						
28	(333) Wtr. whls., turb., and generators.....						
29	(334) Accessory electric equipment.....						
30	(335) Misc. power plant equipment.....						
31	(336) Roads, railroads, and bridges.....						
32	Total hydraulic production plant.....						

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ELECTRIC PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
33	OTHER PRODUCTION PLANT	\$	\$	\$	\$	\$	\$
34	(340) Land and land rights.....	834 365.75					834 365.75
35	(341) Structures and improvements....	1 274 865.38	3 143.37				1 278 008.75
36	(342) Fuel holders, prod., and access'rs...	1 179 764.49	1 069.61				1 180 834.10
37	(343) Prime movers.....						
38	(344) Generators.....	17 130 998.12	(169 025.27)				16 961 972.85
39	(345) Accessory electric equipment.....	1 220 928.06					1 220 928.06
40	(346) Misc. power plant equipment.....	9 866.10	359.01				10 225.11
41	Total other prod. plant.....	21 650 787.90	(164 453.28)				21 486 334.62
42	Total production plant.....	520 109 296.71	21 562 406.01	4 036 108.75		2 420.42	537 638 014.39
43	3. TRANSMISSION PLANT						
44	(350) Land and land rights.....	7 752 090.10	91 193.38	120 726.23		(24 515.99)	7 698 041.26
45	(352) Structures and improvements....	488 446.11	18 114.58	31 626.55		(93 157.16)	381 776.98
46	(353) Station equipment.....	39 998 892.18	2 173 559.61	383 520.40		159 880.93	41 948 812.32
47	(354) Towers and fixtures.....	4 473 724.14					4 473 724.14
48	(355) Poles and fixtures.....	17 295 047.68	638 002.61	271 550.23			17 661 500.06
49	(356) Overhead conductors and devices...	21 961 686.75	459 930.69	347 789.14		12 693.36	22 086 521.66
50	(357) Underground conduit.....	682 801.82	(223.24)				682 578.58
51	(358) Underground conductors and dev....	907 382.36	(165.49)				907 216.87
52	(359) Roads and trails.....	875 890.34	4 859.88				880 750.22
53	Total transmission plant.....	94 435 961.48	3 385 272.02	1 155 212.55		54 901.14	96 720 922.09
54	4. DISTRIBUTION PLANT						
55	(360) Land and land rights.....	1 545 310.96	2 246.34	79 383.92		(755.63)	1 467 417.75
56	(361) Structures and improvements....	367 754.44		2 729.21		(1 837.06)	363 188.17
57	(362) Station equipment.....	31 403 161.81	312 681.96	733 443.80		(172 882.69)	30 809 517.28
58	(363) Storage battery equipment.....						
59	(364) Poles, towers, and fixtures.....	31 812 260.61	2 222 465.69	425 245.42		33 198.81	33 642 679.69
60	(365) Overhead conductors and devices...	49 493 820.46	4 000 878.89	512 057.62		33 889.77	53 016 531.50
61	(366) Underground conduit.....	14 071 764.33	816 884.73	43 693.32		(101 564.25)	14 743 391.49
62	(367) Underground conductors and dev....	17 641 168.46	1 782 227.07	94 233.58		(617 281.50)	18 711 880.45
63	(368) Line transformers.....	43 450 962.83	5 125 679.89	1 371 127.29		86 966.74	47 292 482.17
64	(369) Services.....	17 742 895.54	1 838 211.00	205 728.42		(203 423.90)	19 171 954.22
65	(370) Meters.....	10 955 882.45	860 625.37	206 462.30		657 873.69	12 267 919.21
66	(371) Installations on cust. premises...	386 912.83					386 912.83

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67	(372) Leased property on cust. premises						
68	(373) Street lighting and signal systems	10 572 891.08	939 252.77	158 925.06		133 359.32	11 486 578.11
69	Total distribution plant	229 444 785.80	17 901 153.71	3 833 029.94		(152 456.70)	243 360 452.87
70	5. GENERAL PLANT						
71	(389) Land and land rights	1 199 080.17	200.00	7.24		(23 712.86)	1 175 560.07
72	(390) Structures and improvements	14 563 451.22	381 182.29	26 769.95		124 742.56	15 042 606.12
73	(391) Office furniture and equipment	2 449 396.18	235 258.17	60 254.03		(767.36)	2 623 632.96
74	(392) Transportation equipment	9 277 755.73	1 076 377.44	586 298.59		11 179.02	9 779 013.60
75	(393) Stores equipment	453 359.41	86 674.10	18 968.57		2 014.38	523 079.32
76	(394) Tools, shop and garage equipment	1 873 674.84	268 057.10	122 883.60		(12 542.62)	2 006 305.72
77	(395) Laboratory equipment	460 737.35	235 494.23	6 167.75		(2 447.57)	687 616.26
78	(396) Power operated equipment						
79	(397) Communication equipment	8 023 590.81	582 056.13	68 765.56		(3 138.22)	8 533 743.16
80	(398) Miscellaneous equipment	105 564.02	4 483.36	3 229.06		(192.19)	106 626.13
81	Subtotal	38 406 609.73	2 869 782.82	893 344.35		95 135.14	40 478 183.34
82	(399) Other tangible property *						
83	Total general plant	38 406 609.73	2 869 782.82	893 344.35		95 135.14	40 478 183.34
84	Total (Accounts 101 and 106)	882 445 456.38	45 718 614.56	9 946 216.44		-0-	918 217 854.50
85	(102) Electric plant purchased **						
86	(102) Electric plant sold **	()					
87	(103) Experimental Electric Plant Unclassified						
88	Total electric plant in service	882 445 456.38	45 718 614.56	9 946 216.44			918 217 854.50

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

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

NOTE

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

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

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.

2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance end of Year (d)
1	Land and land rights:			\$
2	W.C. MacInnes Power Plant Site-North of Hillsborough/Manatee County Line, West of Highway 41	1967	1989	1 930 857
3				
4				
5				
6	Transmission Line Right of Way From W.C. MacInnes Power Plant Site-North of Hillsborough/Manatee County Line, West of Highway 41	1967	1989	885 558
7				
8				
9				
10				
11	Phosphate Area Transmission Right of Way North of Hillsborough/Manatee County Line, West of Highway 301, East of U.S. Highway 41.	1973	Indeterminate	194 840
12				
13				
14				
15				
16	Transmission Substation Sites-Located throughout Company's Service Area	1971	Various	705 750
17				
18	Distribution Substation Sites-Located throughout Company's Service Area	1971	Various	639 835
19				
20				
21				
22	Four Parcels of Land	1973, 74 & 77	Various	53 455
23				
24	Other Property:			
25				
26	Gannon Unit 4 Coal Handling Equipment Utility Use Discontinued 9/8/74	1975	Indeterminate	474 471
27				
28				
29	Gannon Unit 3 Coal Handling Equipment	1975	Indeterminate	436 466
30				
31				
32	Gannon Unit 2 Coal Handling Equipment Utility Use Discontinued 3/2/76	1976	Indeterminate	350 766
33				
34				
35	Gannon Unit 1 Coal Handling Equipment Utility Use Discontinued 5/2/76	1976	Indeterminate	365 845
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48	TOTAL			6 037 843

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

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

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

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

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

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Gannon Stack Extensions C15	\$* -0-	\$ 2 293 784	\$ 7 328
2	Gannon Units 1-4 Oil Conversion C75	* -0-	19 679 057	-0-
3	CO2 Fire Protection -Gannon D29	739 706	-0-	26 004
4	CO2 Fire Protection -Hookers Point D30	* 496	801 019	-0-
5	Gannon Waste Water Treatment D74	-0-	5 267 495	187 099
6	Big Bend Waste Water Treatment D75	* -0-	3 191 360	-0-
7	Hookers Pt. Waste Water Treatment D76	* -0-	1 192 855	-0-
8	Hookers Pt.#2 Turb Casing&Blade Repl D78	98 890	668 967	88 891
9	Hookers Pt. Stack Extension E02	* -0-	2 171 490	-0-
10	Ohio Sub. Trf. & Ohio Gn 230KV Line E61	4 205 382	734 290	495 848
11	Big Bend Ut. No.4 450MW F05	6 296 798	-0-	277 169 561
12	Gn#4 Repl. Forced Draft Fans F31	* -0-	1 739 768	-0-
13	PalM River Dispatch Comm Addition F43	595	79 249	23 385
14	Big Bend #2 Boiler Modification F77	160 241	492 344	86 000
15	Gn.#6 Extraction Heater #5 G01	215 209	-0-	1 576
16	Hookers Pt.#5 Extraction Htr.#2 G03	-0-	125 408	11 587
17	Hookers Point Bulkhead G13	-0-	979	-0-
18	Big Bend Reserve Sta. Transformer#3 G15	* -0-	1 100 963	2 255
19	St. Joseph's Hospital Vault G17	* -0-	99 106	-0-
20	Hookers Pt.#2 Superheater G21	157 312	-0-	139 456
21	Hookers Pt.#4 Superheater G22	158 150	-0-	195 695
22	Mulberry 13 KV Circuit G24	3 194	-0-	19
23	State Rd. 579 Substation & 13KV Circ G27	-0-	-0-	725 101
24	BB #2 Sootblower Addition G30	258 657	-0-	166 712
25	BB #3 Sootblower Addition G31	* -0-	360 370	-0-
26	Skyway Substation New 13KV Circuit G32	24 875	495	71 481
27	Clearview Substation 138KV Addition G33	15 453	-0-	82 370
28	Brandon 69/13 KV Sub-Addl. 3 Circ. G35	-0-	-0-	559 959
29	Juneau Transformer & Circuit G36	-0-	211 520	640
29	Gn#6 Turbine Kromanc Piping Replace G40	430 481	-0-	39 565
30	BB Waste Water Recycle System G42	* -0-	823 363	512
31	School Administrative Center G46	55 166	-0-	1 369
32	BB#3 Convert to low Sulfer Coal G48	* -0-	2 145 135	-0-
33	Gan #6 Condenser Retube G51	781 180	-0-	17 280
34	Big Bend #3 Addl. Charges G54	* -0-	5 104 939	482
35	Gan. #6 1st Radiant Superheater G57	217 362	-0-	37 293
36	BB Sub & Line F/Reserve Transf. G62	618 449	-0-	35 758
37	BB Bulldozer G63	140	-0-	251 077
38	I-75 Relocation-Sect. 10075-1402 G66	7 231	-0-	43 603
39	USF Substation New 13KV Circuit G68	1 150	-0-	106 161
40	Gan. Sta. Reserve Transformer #3 G69	372 363	-0-	291 705
41				
42	TOTAL			

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

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

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

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

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

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	I-75 Relocation -Sect. 10075-1403 G70	\$ 5 460	\$ -0-	\$ 99 730
2	I-75 Relocation -Sect. 10075-2420 G71	6 142	-0-	22 088
3	I-75 Relocation -Sect. 10075-2404 G72	2 585	-0-	571 387
4	I-75 Relocation -Sect. 10075-3421 G73	1 213	-0-	295 628
5	I-75 Relocation -Sect. 10075-2405 G74	3 410	-0-	186 751
6	Four Corners Mine 69KV Extension G76 *	-0-	144 469	-0-
7	Hookers Pt.#5 Combustion Controls G79	38 002	-0-	19 368
8	BB#2 BFB Recirculation Valve G81	25 718	-0-	50 545
9	BB#3 Computer Improvement G82	68 990	-0-	108 304
10	Gan.#6 Boiler Nose Arch Tubes G85	108 036	-0-	11 626
11	BB#1 Boiler Furnance Arch Tubes G89	138 595	-0-	914
12	BB#2 Boiler Furnance Arch Tubes G90	55	-0-	127 295
13	BB Coal Field Maintenance Shop G91	1 052	-0-	122 133
14	BB Boiler Crew Maintenance Shop G92	1 138	-0-	122 136
15	BB#4 SO2 Removal System G93	217 566	-0-	85 562 282
16	Ohio-Gannon Sub Addition H13	376 566	-0-	272 089
17	Gan. Assembly-Shower & Locker Room H32	4 210	-0-	297 480
18	Gan.#6 Pulverizer Wear Liner H52	309 830	-0-	1 917
19	BB Buffer Land H53	-0-	936 492	859 618
20	BB#2 Extraction Heater #2 H56	394 901	-0-	62 721
21	Gan. Upgrade Lighting H57 *	-0-	83 002	-0-
22	Gan. Water Fire Protection H62	781 768	-0-	1 279 300
23	Gan. Ventilation Upgrade H64	209 505	-0-	105 672
24	Gan.#5 Extraction Htr.#2 H69	246 092	-0-	29 481
25	Gan.#1-4 Ignition Oil System H82	-0-	353 740	23 824
26	BB#3 Condensate Polishing Sys. H92 *	-0-	3 131 985	-0-
27	BB Reserve Sta. Transformer #1 H94	314 380	-0-	377 339
28	Mobile 2nd Relocation Line 230004 & 5 H97	-0-	-0-	253 780
29	Henry George - Keysville Reconduct J02	1 733	-0-	85 032
30	BB#2 Air Preheater Baskets J07	-0-	-0-	103 051
31	Gan. 1,2,&3 Scrnwl Crane Cntl Hse&Eq J08	9 484	-0-	128 806
32	Gan.Serv. Air Compressor Upgrade J09	104 474	-0-	25 092
33	Gan.#5 Air Preheater Baskets J10	228 624	-0-	27 764
34	Energy Control System J11	224 349	-0-	20 276 628
35	BB Gas Turbine Nos. 4&5 -2x50MW J12	10 373	-0-	26 582 291
36	BB Gas Turbine Nos. 6&7 -2x50MW J13	6 382	-0-	27 440 649
37	Gan. Aux Steam to APH Sootblowers J15	4 673	-0-	183 231
38	Gan. #4 Turb. HP Rotating Blades J16	54 712	-0-	47 356
39	I-75 Relocation -Sect. 10075-2423 J17	1 049	-0-	15 595
40	I-75 Relocation -Sect. 10075-2407 J18	1 610	-0-	68 975
41	I-75 Relocation -Sect. 10075-2422 J19	250	-0-	16 387
42	TOTAL			

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

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

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

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

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

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	I-75 Relocation -Sect. 10075-2406 J20	\$ 4 081	\$ -0-	\$ 106 114
2	Gan.#6 Primary & 1st Radiant SupthrHtrJ21	143 201	-0-	12 271
3	Gan.#3 Reserve Transf. 69KV line J22	17 956	-0-	70 409
4	Big Bend Ventilation Upgrade J23	1 211	-0-	27 409
5	Gan 5B Pulverizer Gear Replacement J24	84 271	-0-	10 711
6	Double Branch 13KV Tie J25	74 169	-0-	483
7	Data Acquisition Sys-Wtr.Haven Disp. J26	7 903	-0-	58 113
8	Gan#5 & #6 Boiler Shop Building J28	75 132	-0-	37 421
9	Gan Screenwell & Fuels Main Shop J29	76 629	-0-	45 992
10	Cypress Gardens Blvd. Reconduct J30	92 692	-0-	65 884
11	Gordonville 13KV Circuit J32 *	-0-	15 750	-0-
12	Lake Alfred Cir 13117-Polk Cty Tie J33	36 414	-0-	51 969
13	Load Research-Cost of Service J34	94 952	-0-	17 366
14	Nitram 69/13KV transformer J35 *	-0-	68 905	-0-
15	Prod. Services Admin Bldg & Land J39	11 156	-0-	1 231 694
16	Production Warehouse J40	-0-	-0-	1 922 204
17	Production Building Services J41	-0-	-0-	123 837
18	Prod. Transportation Service Bldg J42	158	-0-	73 015
19	TMC Machine/Fab. Shop&Storage Bldg J43	-0-	-0-	1 255 845
20	Gan.#5 Exciter Replacement J44	12 232	-0-	228 076
21	Hookers Pt. Sta. Gen Unit Controllers J45	27 609	-0-	56 702
22	Gan. Sta. Gen Unit Controllers J46	32 189	-0-	64 987
23	Big Bend Sta. Gen Unit Controllers J47	20 027	-0-	45 242
24	Ariana SubWest 69/13 KV trf. Replace J48	630	-0-	4
25	Tampa Sports Authority -Tpa Stadium J49	-0-	-0-	11 467
26	56th Street -North 13KV Circuit J51	899	-0-	62 039
27	IMC Circuit 230601 Relocation J68	1 531	-0-	149 101
28	Ft. Lonesome 230007 Circ. Relocation J69	6 794	-0-	168 145
29	Fort Green Metering Sta Relocation J70	25 369	-0-	26 902
30	Manhattan Dist Line Improvements J79	241	-0-	68 719
31	Pebbledale Sub. 230KV Breaker Replace J81 *	-0-	119 677	-0-
32	Interim A.G.C. System J82	18 084	-0-	352 082
33	Gan.#4 Cooling Tower for Aux Eqp. J89	1 905	-0-	251 519
34	BB Clamshell Coal Unloader J92	40 617	-0-	4 891 578
35				
36	*Job remained open to allow transfer			
37	of transactions and to provide for			
38	additional costs during 1979 that were			
39	not anticipated during budgeting per-			
40	iod. These projects were substantially			
41	complete at year end.			
42	TOTAL	19 629 459	53 137 976	458 127 337

ANNUAL REPORT OF TAMPA ELECTRIC COMPANY YEAR ENDED DECEMBER 31, 1978

Tentative Classification of Account 106, Completed Construction not Classified at December 31, 1978, and the Reversal of Account 106, as of December 31, 1977.

<u>Primary Plant Account</u>	<u>Classification Account 106 as of 12/31/78</u>	<u>Reversal of Account 106 Classification as of 12/31/77</u>	<u>Net Change In Account 106 to Column C</u>
310	936,492.30	(17,500.00)	918,992.30
311	13,053,818.36	(12,449,492.79)	604,325.57
312	28,125,273.01	(25,297,214.80)	2,828,058.21
314	1,757,616.81	(1,219,673.81)	537,943.00
315	7,654,620.49	(5,131,557.57)	2,523,062.92
316	135,596.37	(365,808.98)	(230,212.61)
35001	39,033.17	(715.75)	38,317.42
353	982,946.29	(525.66)	982,420.63
355	51,634.60	(206,009.07)	(154,374.47)
356	106,405.25	(357,582.51)	(251,177.26)
35601	1,200.19	-0-	1,200.19
357	-0-	(223.24)	(223.24)
358	-0-	(165.49)	(165.49)
359	4,823.59	-0-	4,823.59
36000	-0-	(4,990.10)	(4,990.10)
362	67,979.37	(157,971.25)	(89,991.88)
364	2,986.63	(47,126.30)	(44,139.67)
365	12,985.45	(243,870.88)	(230,885.43)
366	8,257.15	(140,448.66)	(132,191.51)
367	103,141.28	(223,430.73)	(120,289.45)
368	142.25	(48,442.40)	(48,300.15)
370	-0-	(126,979.16)	(126,979.16)
390	79,248.77	(79,218.20)	30.57
391	1,096.70	(1,126.26)	(29.56)
397	12,677.58	(369,256.01)	(356,578.43)
	<u>53,137,975.61</u>	<u>(46,489,329.62)</u>	<u>6,648,645.99</u>

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

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

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

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

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

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

A. Balances and Changes During Year

Line No.	Item (a)	Total (b)	Electric plant in service (c)	Electric plant held for future use (d)	Electric plant leased to others (e)
1	Balance beginning of year.....	\$ 164 132 634	\$ 163 197 888	\$ 934 746	\$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense.....	31 112 677	31 112 677		
4	(413) Expenses of electric plant leased to others.....				
5	Transportation expenses-clearing.....	890 577	890 577		
6	Other clearing accounts.....				
7	Other accounts (specify):				
8					
9	Total Depreciation Provisions for year.....	32 003 254	32 003 254		
10	Net charges for plant retired:				
11	Book cost of plant retired.....	9 946 216	9 946 216		
12	Cost of removal.....	1 378 025	1 378 025		
13	Salvage (credit).....	(3 621 194)	(3 621 194)		
14	Net charges for plant retired.....	7 703 047	7 703 047		
15	Other debit or credit items (describe):				
16					
17	BALANCE END OF YEAR..	188 432 841	187 498 095	934 746	

B. Balances at End of Year According to Functional Classifications

18	Steam production.....	109 585 352	108 650 606	934 746	
19	Nuclear production.....				
20	Hydraulic production—Conventional.....				
21	Hydraulic production—Pumped Storage.....				
22	Other production.....	3 309 608	3 309 608		
23	Transmission.....	19 715 043	19 715 043		
24	Distribution.....	45 855 197	45 855 197		
25	General.....	9 967 641	9 967 641		
26	TOTAL..	188 432 841	187 498 095	934 746	

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

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REV (12-74)

ELECTRIC OPERATING REVENUES (Account 400)

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

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

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

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

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

Line No	Account (a)	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for year (b)	Increase or decrease from preceding year (c)	Amount for year (d)	Increase or decrease from preceding year (e)	Number for year (f)	Increase or decrease from preceding year (g)
1	SALES OF ELECTRICITY	\$	\$				
2	440 Residential sales	156,579,192	22,596,948	3,312,855,070	173,414,068	258,971	9,609
3	442 Commercial and industrial sales:						
4	Small (or commercial) see instr. 5	90,122,419	12,175,632	2,030,020,573	125,759,054	29,226	1,107
5	Large (or industrial) see instr. 5	120,461,396	13,394,052	4,079,790,866	71,974,414	576	(3)
6	444 Public street and highway lighting	3,070,941	370,771	35,620,511	764,822	18	(2)
7	445 Other sales to public authorities	22,469,030	4,180,159	576,361,391	60,339,677	2,225	87
8	446 Sales to railroads and railways						
9	448 Interdepartmental sales						
10	Total sales to ultimate consumers	392,702,978	52,717,562	10,034,648,411	432,252,035	291,016	10,798
11	447 Sales for resale	111,344	9,386	3,049,200	112,000	1	
12	Total sales of electricity	392,814,322	52,726,948	10,037,697,611	432,364,035	291,017	10,798
13	OTHER OPERATING REVENUES						
14	450 Forfeited discounts						
15	451 Miscellaneous service revenues	1,216,057	139,192				
16	453 Sales of water and water power						
17	454 Rent from electric property	1,486,767	(105,060)				
18	455 Interdepartmental rents						
19	456 Other electric revenues	402,105	(199,400)				
20							
21							
22							
23							
24	Total other operating revenues	3,104,929	(165,268)				
25	Total electric operating revenues	395,919,251	52,561,680				

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

1/ Includes \$ None unbilled revenues.

2/ Includes None Kwh relating to unbilled revenues.

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

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

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

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Rev. Ed. (12-76)

SALES OF ELECTRICITY—BY COMMUNITIES

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

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

Line No	Community (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		Operating revenues (b)	Kilowatt-hours sold (c)	Av. No. of cust. per month (d)	Operating revenues (e)	Kilowatt-hours sold (f)	Av. No. of cust. per month (g)
1	Tampa	\$16 498 768	2 472 406 449	188 321	\$100 912 894	2 554 779 527	20 463
2	Polk County	17 610 604	3 371 834 620	30 049	14 443 648	3 357 168 415	3 667
3	Plant City	11 808 775	2 247 269 985	20 578	80 348 705	2 756 215 119	2 734
4	Pasco County	3 133 317	64 931 278	6 077	4 264 884	116 386 978	1 060
5	So. Hillsboro	7 527 728	156 412 738	13 947	10 613 684	325 261 400	1 878
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42	Total billed	156 579 192	3 312 855 070	258 971	210 583 815	6 109 811 439	29 802
43	Total unbilled revenue *			—			—
44							
45	Total	156 579 192	3 312 855 070	258 971	210 583 815	6 109 811 439	29 802

* Report amount of unbilled revenue as of end of year 410

SALES OF ELECTRICITY—BY COMMUNITIES (Continued)

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

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

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

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			
Operating revenues (h)	Kilowatt-hours sold (i)	Av. No. cust. per month (j)	Operating revenues (k)	Kilowatt-hours sold (l)	Av. No. cust. per month (m)	Operating revenues (n)	Kilowatt-hours sold (o)	Av. No. of cust. per month (p)	Line No.
\$ 597 283	30 153 352	1	\$ 18 486 973	490 548 286	1407	\$ 238 495 918	5547 887 614	210 191	1
237 093	2 747 914	6	1 734 822	37 672 328	386	34 026 167	769 423 277	34 109	2
153 896	1 846 667	1	1 139 390	23 099 998	258	93 450 766	3028 431 769	23 570	3
47 124	511 284	4	496 662	10 514 870	107	7 941 987	192 344 410	7 248	4
35 545	361 294	6	611 183	14 525 909	67	18 788 140	496 561 341	15 898	5
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3 070 941	35 620 511	18	22 469 030	576 361 391	2225	392 702 978	10 034 648 411	291 016	42
									43
									44
3 070 941	35 620 511	18	22 469 030	576 361 391	2225	392 702 978	10 034 648 411	291 016	45

SALES FOR RESALE (Account 447)

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

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

Line No.	Sales to (a)	Statistical Classification (b)	Export across State lines (c)	F. P. C. Rate Schedule No. (d)	Point of Delivery (e)	Substation (f)	Kw or Kva of Demand (Specify which)		
							Contract demand (g)	Average monthly maximum demand (h)	Annual maximum demand (i)
1	Seminole Electric	FP		(WR-1)	SR-674 @ Polk Co. Line		600	633	701
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

Type of demand reading (i)	Voltage of which delivered (k)	Kilowatt-hours (l)	REVENUE				Revenue per kwh (q)	Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)		
30 Min	13,800	3,049,200	\$ 99,012	\$	\$ 20,333	\$ 111,345	Cents 3.65	1
								2
								3
								4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

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

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

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

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
						Cents
1	<u>Residential</u>					
2	Schedule 1-Residential	3,298,758,787	155,064,751	258,740	12,749	4.70
3	96-Area Lights	14,096,283	1,514,441	21,859		10.74
4				(21,628)	Dupl.	
5	Total	3,312,855,070	156,579,192	258,971	12,792	4.73
6						
7	Fuel Adj-Incl in Above					
8	Schedule 1-Residential		6,210,493			
9	96-Area Lights		26,922			
10	Total		6,237,415			
11						
12						
13	<u>Commercial & Industrial</u>					
14	Schedule 1-Residential	39,114,230	1,699,384	1,594	24,538	4.34
15	25-Sm Lgt & Pwr	557,753,397	31,041,938	25,848	21,578	5.57
16	36-Lrg Lgt & "	3,766,925,979	127,977,216	2,326	1,619,487	3.40
17	37-Interruptible					
18	Mining	1,398,505,301	39,154,272	10	139,850,530	2.80
19	39-Interruptible					
20	Furnace	316,237,824	8,063,753	3	10,541,261	2.55
21	95-Temp Ser	902,719	34,333			3.80
22	96-Area Lgts	30,371,989	2,612,918	19,730		8.60
23				(19,709)	Dupl.	
24	Total	6,109,811,439	210,583,814	29,802	205,013	3.45
25						
26						
27	<u>Fuel Adj-Incl in Above</u>					
28	Schedule 1-Residential		76,387			
29	25-Sm Lgt & Pwr		1,103,489			
30	36-Lg. " " "		7,385,395			
31	37-Interruptible					
32	Mining		2,729,390			
33	39-Interruptible					
34	Furnace		639,902			
35	96-Area Lgts		58,320			
36	Total		11,992,883			
37						
38						
39						
40						
41						
42	Total billed					
43	Total unbilled revenue *					
44	Total					

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

SALES OF ELECTRICITY BY RATE SCHEDULES

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

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

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

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

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

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
			\$			Cents
1	Street Lighting					
2	Schedule 86 & 89	35,620,511	3,070,941	18	1,978,917	8.62
3						
4	Fuel Adj-Incl in Above		69,114			
5						
6						
7	Other Public Authorities					
8	Schedule 1-Residential					
9	25-Sm Lgt & Pwr	1,031,768	46,257	43		4.48
10	36-Lg Lgt & Pwr	54,720,394	2,961,668	1,818		5.41
11	96-Area Lgts	516,128,280	19,111,860	352		3.70
12		4,480,949	349,245	2,258		7.79
13				(2,246)	Dupl.	
14	Total	576,361,391	22,469,030	2,225	259,039	3.90
15						
16						
17						
18						
19						
20						
21	Fuel Adj-Incl. in Above					
22	Schedule 1-Residential		2,000			
23	25-Sm Lgt & Pwr		104,349			
24	36-Lg Lgt & Pwr		1,061,131			
25	96-Area Lgts		8,625			
26	Total		1,176,105			
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42	Total billed	10,034,648,411	392,702,977	291,016		
43	Total unbilled revenue *	None	None			
44	Total	10,034,648,411	392,702,977	291,016		

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

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

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

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
1	Account 446 Account 448		None None	\$	Cents
2					
3					
4					
5					
6					
7					
8					
9					
10					

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

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

Line No.	Name of Lessee or Department (a)	Description of property (b)	Amount of revenue for year (c)
	Account 454 (a)		\$
31	Cities Service Oil Co.	Real Estate Parcel	27 778
32	Tpa. Ship Rep. & Dry Dock	" " "	23 343
33	Council Farms, Inc.	" " "	14 908
34	Various R/E Parcels	" " "	51 771
35	4 Miscellaneous	Transformers	6 641
36	Commercial Marine Bank	Pole Attachements	35
37	Exchange Nat'l Bk. of T.T.	" "	70
38	Teleprompter CATV	" "	48 222
39	TMP of Lakeland	" "	10 395
40	Polk Cablevision	" "	549
41	Fla. Telephone Co.	" "	22 922
42	General Telephone Co.	" "	911 367
43	Fla. Cable Video	" "	2 961
44	Warner Cable of Winter Haven	" "	40 532
45	Jos. L. Rozier Co.	" "	365
46	Honeywell Inc.	Relay	2 579
47	Westinghouse Elec. Corp.	Substation	43 894
48	Fla. Steel Corp.	"	20 833
49	C.F. Industries	"	13 766
50	C.F. Industries	"	8 830
31	Int. Min & Chem. Co.	Substation	35 661
32	Fla. Power & Light Co.	Portion of Tie Line	193 320
33	Fla. Phos. Term.	Electric Facilities	6 025
34			<u>1 486 767</u>
35			
36			
37			
38	Account 455	None	
39			
50			

SALES OF WATER AND WATER POWER (Account 453)

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.
 2. In column (c) show the name of the power development of the respondent supplying the water or water power sold.
 3. Designate associated companies.

Line No.	Name of purchaser (a)	Purpose for which water was used (b)	Power plant development supplying water or water power (c)	Amount of revenue for year (d)
1				\$
2				
3				
4				
5				
6				
7				
8				
9				
10		TOTAL		

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.
 2. Designate associated companies.
 3. Minor items may be grouped by classes.

	Name of company and description of service (a)	Amt of Revenue for Year (b)
11		\$
12	<u>Account 451</u>	
13	Miscellaneous Service Revenues Service Charges	<u>1,216,057</u>
14		
15	<u>Account 456</u>	
16	Sale of Steam	\$ 189,181
17	Collection Fee -Florida State Sales Tax	172,463
18	Ash Scales Rent	9,600
19	Energy Analysis	2,714
20	Profit on Miscellaneous Sales	<u>28,147</u>
21		\$ <u>402,105</u>
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45	TOTAL	\$ <u>1,618,162</u>

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

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

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
		\$	\$
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	<i>Operation</i>		
4	500 Operation supervision and engineering.....	971,558	159,903
5	501 Fuel.....	184,568,581	29,331,492
6	502 Steam expenses.....	3,342,861	359,167
7	503 Steam from other sources.....		
8	504 Steam transferred—Cr.....		
9	505 Electric expenses.....	1,926,892	224,211
10	506 Miscellaneous steam power expenses.....	2,993,971	133,905
11	507 Rents.....	47,589	22,560
12	Total operation.....	193,851,452	30,231,238
13	<i>Maintenance</i>		
14	510 Maintenance supervision and engineering.....	408,119	44,912
15	511 Maintenance of structures.....	1,202,722	185,489
16	512 Maintenance of boiler plant.....	11,535,098	1,505,355
17	513 Maintenance of electric plant.....	4,394,580	506,962
18	514 Maintenance of miscellaneous steam plant.....	695,826	(107,147)
19	Total maintenance.....	18,236,345	2,135,571
20	Total power production expenses—steam power.....	212,087,797	32,366,809
21	NUCLEAR POWER GENERATION		
22	<i>Operation</i>		
23	517 Operation supervision and engineering.....		
24	518 Fuel.....		
25	519 Coolants and water.....		
26	520 Steam expenses.....		
27	521 Steam from other sources.....		
28	522 Steam transferred—Cr.....		
29	523 Electric expenses.....		
30	524 Miscellaneous nuclear power expenses.....		
31	525 Rents.....		
32	Total operation.....		
33	<i>Maintenance</i>		
34	528 Maintenance supervision and engineering.....		
35	529 Maintenance of structures.....		
36	530 Maintenance of reactor plant equipment.....		
37	531 Maintenance of electric plant.....		
38	532 Maintenance of miscellaneous nuclear plant.....		
39	Total maintenance.....		
40	Total power production expenses—nuclear power.....		
41	HYDRAULIC POWER GENERATION		
42	<i>Operation</i>		
43	535 Operation supervision and engineering.....		
44	536 Water for power.....		
45	537 Hydraulic expenses.....		
46	538 Electric expenses.....		
47	539 Miscellaneous hydraulic power generation expenses.....		
48	540 Rents.....		
49	Total operation.....		
50	<i>Maintenance</i>		
51	541 Maintenance supervision and engineering.....		
52	542 Maintenance of structures.....		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
53	HYDRAULIC POWER GENERATION (Continued)	\$	\$
54	543 Maintenance of reservoirs, dams and waterways.....		
55	544 Maintenance of electric plant.....		
56	545 Maintenance of miscellaneous hydraulic plant.....		
57	Total maintenance.....		
58	Total power production expenses—hydraulic power.....		
59	OTHER POWER GENERATION		
60	<i>Operation</i>		
61	546 Operation supervision and engineering.....	145	(82)
62	547 Fuel.....	1 817 535	107 445
63	548 Generation expenses.....	15 933	(5 579)
64	549 Miscellaneous other power generation expenses.....	659	(271)
65	550 Rents.....		
66	Total operation.....	1 834 272	101 513
67	<i>Maintenance</i>		
68	551 Maintenance supervision and engineering.....	118	(22 369)
69	552 Maintenance of structures.....	32 863	25 101
70	553 Maintenance of generating and electric plant.....	182 703	(206 877)
71	554 Maintenance of miscellaneous other power generation plant.....	2 473	(814)
72	Total maintenance.....	218 157	(204 959)
73	Total power production expenses—other power.....	2 052 429	(103 446)
74	OTHER POWER SUPPLY EXPENSES		
75	555 Purchased power.....	(4 835 714)	(62 283)
76	556 System control and load dispatching.....		
77	557 Other expenses.....		
78	Total other power supply expenses.....	(4 835 714)	(62 283)
79	Total power production expenses.....	209 304 512	32 201 080
80	TRANSMISSION EXPENSES		
81	<i>Operation</i>		
82	560 Operation supervision and engineering.....	408 207	22 366
83	561 Load dispatching.....	492 301	156 225
84	562 Station expenses.....	247 108	25 035
85	563 Overhead line expenses.....	71 069	20 123
86	564 Underground line expenses.....	1 822	437
87	565 Transmission of electricity by others.....		
88	566 Miscellaneous transmission expenses.....	146 310	26 185
89	567 Rents.....	56 389	(7 801)
90	Total operation.....	1 423 206	242 570
91	<i>Maintenance</i>		
92	568 Maintenance supervision and engineering.....	17 166	(14 096)
93	569 Maintenance of structures.....	13 593	4 018
94	570 Maintenance of station equipment.....	491 094	(84 174)
95	571 Maintenance of overhead lines.....	320 278	91 773
96	572 Maintenance of underground lines.....	8	8
97	573 Maintenance of miscellaneous transmission plant.....		
98	Total maintenance.....	842 139	(2 471)
99	Total transmission expenses.....	2 265 345	240 099
100	DISTRIBUTION EXPENSES		
101	<i>Operation</i>		
102	580 Operation supervision and engineering.....	582 475	(7 913)
103	581 Load dispatching.....		
104	582 Station expenses.....	299 055	11 538
105	583 Overhead line expenses.....	278 294	(24 620)
106	584 Underground line expenses.....	109 582	2 144
107	585 Street lighting and signal system expenses.....	218 826	160 828

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
108	DISTRIBUTION EXPENSES (Continued)	\$	\$
109	586 Meter expenses.....	1,005,958	158,657
110	587 Customer installations expenses.....	1,040,163	25,525
111	588 Miscellaneous distribution expenses.....	1,376,213	359,546
112	589 Rents.....	66,239	(10,554)
113	Total operation.....	4,976,805	675,151
114	<i>Maintenance</i>		
115	590 Maintenance supervision and engineering.....	169,510	11,736
116	591 Maintenance of structures.....	29,111	7,260
117	592 Maintenance of station equipment.....	806,829	238,973
118	593 Maintenance of overhead lines.....	2,135,321	225,071
119	594 Maintenance of underground lines.....	317,254	8,736
120	595 Maintenance of line transformers.....	297,763	129,216
121	596 Maintenance of street lighting and signal systems.....	427,267	39,605
122	597 Maintenance of meters.....	130,423	22,193
123	598 Maintenance of miscellaneous distribution plant.....	1,817	(1,130)
124	Total maintenance.....	4,315,295	681,660
125	Total distribution expenses.....	9,292,100	1,356,811
126	CUSTOMER ACCOUNTS EXPENSES		
127	<i>Operation</i>		
128	901 Supervision.....	197,729	21,157
129	902 Meter reading expenses.....	910,720	72,609
130	903 Customer records and collection expenses.....	3,531,761	187,460
131	904 Uncollectible accounts.....	1,191,930	268,501
132	905 Miscellaneous customer accounts expenses.....	132	132
133	Total customer accounts expenses.....	5,832,272	549,859
134	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	<i>Operation</i>		
136	907 Supervision.....	32,864	3,188
137	908 Customer assistance expenses.....	724,412	196,830
138	909 Informational and instructional expenses.....	28,997	(80,050)
139	910 Miscellaneous customer service & informational expenses.....		(1,102)
140	Total customer service and informational expenses.....	786,273	118,866
141	SALES EXPENSES		
142	<i>Operation</i>		
143	911 Supervision.....		75
144	912 Demonstrating and selling expenses.....	43,661	(13,931)
145	913 Advertising expenses.....	304	304
146	916 Miscellaneous sales expenses.....	600	300
147	Total sales expenses.....	44,565	(13,252)
148	ADMINISTRATIVE AND GENERAL EXPENSES		
149	<i>Operation</i>		
150	920 Administrative and general salaries.....	3,918,387	358,553
151	921 Office supplies and expenses.....	1,916,851	325,406
152	922 Administrative expenses transferred—Cr.....	(1,310,915)	27,417
153	923 Outside services employed.....	515,470	(55,235)
154	924 Property insurance.....	941,938	122,617
155	925 Injuries and damages.....	999,529	403,284
156	926 Employee pensions and benefits.....	5,148,144	551,825
157	927 Franchise requirements.....		
158	928 Regulatory commission expenses.....	178,380	(260,339)
159	929 Duplicate charges—Cr.....		
160	930.1 General advertising expenses.....	96,064	7,193

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
161	ADMINISTRATIVE AND GENERAL EXPENSES (Continued)	\$	\$
162	930.2 Miscellaneous general expenses -----	2,004,097	(63,509)
163	931 Rents.....	188,508	(18,288)
164	Total operation.....	14,596,453	1,398,924
	<i>Maintenance</i>		
165	932 Maintenance of general plant.....	1,558,078	78,048
166	Total administrative and general expenses.....	16,154,531	1,476,972
167	Total Electric Operation and Maintenance Expenses.....	243,679,598	35,930,435
168			

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
169	Power Production Expenses.....	\$	\$	\$
170	Electric Generation:			
171	Steam power.....	193,851,452	18,236,345	212,087,797
172	Nuclear power.....			
173	Hydraulic—Conventional.....			
174	Hydraulic—Pumped Storage.....			
175	Other power.....	1,834,272	218,157	2,052,429
176	Other power supply expenses.....	(4,835,714)	--	(4,835,714)
177	Total power production expenses.....	190,850,010	18,454,502	209,304,512
178	Transmission Expenses.....	1,423,206	842,139	2,265,345
179	Distribution Expenses.....	4,976,805	4,315,295	9,292,100
180	Customer Accounts Expenses.....	5,832,272	--	5,832,272
181	Customer Service and Informational Expenses.....	786,273	--	786,273
182	Sales Expenses.....	44,565	--	44,565
183	Adm. and General Expenses.....	14,596,453	1,558,078	16,154,531
184	Total Electric Operation and Maintenance Expenses.....	218,509,584	25,170,014	243,679,598

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

Number of electric department employees, payroll period ended <u>10-29-78</u>		
1. Total regular full-time employees.....		<u>2,377</u>
2. Total part-time and temporary employees.....		<u>34</u>
3. Total employees.....		<u>2,411</u>

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

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

special construction employees so included.

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

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LEASE RENTALS CHARGED

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

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

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

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

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

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

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

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES

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

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

LEASE RENTALS CHARGED (Continued)

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

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

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

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

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

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

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

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (G) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lessee - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		\$					
		1,235				506	
		15,858				507	
		2,450				567	
		15,872				589	
		2,097				931	
		9,288					
		<u>46,800</u>					
		160				506	
		4,748				507	
		1,161				567	
		150				588	
		1,928				589	
		73,969				903	
		3,341				908	
		2,658				921	
		466				930	
		24,935				932	
		140					
		<u>113,656</u>					
		23,789				567	
		17,878				589	
		36,512				903	
		65,798				931	
		19,210				932	
		<u>163,187</u>					

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)		
Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)		
Gulfcoast Business Machines	Duplicating Machines	
International Business Machines Corporation	Data Processing Equipment	
Leasco Capital Equipment Co.	Data Processing Equipment	

TAMPA ELECTRIC COMPANY

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

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

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

		\$					
		1 404				163	
		<u>3 452</u>				184	
		<u>4,856</u>					
		<u>140</u>				163	
		<u>42,608</u>				163	

INTERCHANGE POWER (Included in Account 555)

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

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

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

Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of company (a)	Interchanges across State lines (b)	FPC Rate Schedule Number (c)	Point of interchange (d)	Voltage at which interchanged (e)	KILOWATT-HOURS			Amount of settlement (i)		
						-- Received (f)	(000 Omitted) Delivered (g)	-- Net difference (h)			
1	Florida Power Corp (2)			Pebbledale Sub.	230 KV	204	902,070	(901,866)			
2				W. Lake Wales	230 KV	74,528	142,964	(68,436)			
3				Higgins Plant	115 KV	80	13	67			
4				Denham Sub.	69 KV	252	82,353	(82,101)			
5				Orchid Springs Sub.	69 KV	-0-	-0-	-0-			
6				Dade City Sub.	69 KV	78,548	1,558	76,990			
7				Lake Tarpon Sub.	230 KV	1,298,054	83,588	1,214,466			
8				Fort Meade	69 KV	-0-	-0-	-0-			
9	Subtotal					1,451,666	1,212,546	239,120	(6,978,300.10)		
11	City of Lakeland(5)			Larson Sub.	69 KV	75,791	1,762	74,029			
12				Highland City Sub.	69 KV	42,642	19,311	23,331			
13	Subtotal					118,433	21,073	97,360	(44,706.42)		
15	Fla. Pwr. & Lgt Co. (2)			Ruskin Sub.	230 KV	704,838	1,282,989	(578,151)	2,169,055.52		
17						Orlando Utilities	--	-0-	-0-	-0-	20,419.47
18						Comm. (5)	--	-0-	-0-	-0-	(2,182.88)
19	City of Homestead(5)					-0-	-0-	-0-			
21	Total					2,274,937	2,516,608	(241,671)	(4,835,714.41)		
23	Note: See page 424A for Scheduled Interchange										

Annual Report of TAMPA ELECTRIC COMPANY - Year ended Dec. 31, 1978
Scheduled Interchange

Name of Company	Scheduled KWH	Amount of Settlement
Fla. Power Corp.	(306,910,000)	\$(6,978,300.10)
City of Lakeland	(7,127,000)	(44,706.42)
Fla. Pwr. & Lt. Co.	71,929,000	2,169,055.52
City of Homestead	(98,000)	(2,182.88)
Orlando Utilities Comm.	539,000	20,419.47
System Inadvertent	(4,000)	--
Net Interchange	<u>(241,671,000)</u>	<u>\$(4,835,714.41)</u>

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (ELECTRIC)

Report below the information called for concerning items included in miscellaneous general expenses.

Line No.	Description of Item (a)	Amount (b)
1	Industry association dues.....	\$ 201,919
2	Nuclear power research expenses.....	
3	Other experimental and general research expenses.....	1,494,769
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.....	206,754
6	Other expenses (items of \$100 or more must be listed separately showing the (1) purpose, (2) recipient, and (3) amount of such items. Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)	
9	Chamber of Commerce Dues (See Page 427-A)	22,957
10	Directors Fees & Expenses (See Page 427-A)	55,545
11	Internal & Public Communications	17,357
12	Air Travel - Eastern Airlines	1,468
13	Economic Survey - Fla. Council of 100	750
14	Tickets - Propeller Club Dinner	105
15	90 Items \$100 or less	2,473
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	TOTAL	\$ 2,004,097

CONSTRUCTION OVERHEADS—ELECTRIC

1. Report below the information called for concerning construction overheads for the year.
2. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
3. On page 428 furnish the requested explanatory information concerning construction overheads.
4. A respondent should not report "none" to this schedule

if no overhead apportionments are made, but rather should explain on page 428 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. Engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs shall be considered overheads for the purpose of formulating a response to this schedule.

Line No.	Description of overhead (a)	Total Amount Charged for the Year (b)	Total Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
1	Construction Expenditures on Electric Plant - 1978		\$ 43,482,815.46	%
3	Allowance for Funds Used During Construction excluding Prior Year Adjustments	1,659,308.69		4.25
4	Pension Cost	729,383.49		1.87
5	Taxes	538,447.59		1.38
6	Administrative & General	1,496,851.65		3.83
7	Sub Total Overhead		4,423,991.42	
14	TOTAL	4,423,991.42	39,058,824.04	11.33

Annual Report of TAMPA ELECTRIC COMPANY.....Year Ended December 31, 1978

Chamber of Commerce Dues

Tampa Chamber of Commerce	\$12,339
Florida Chamber of Commerce	5,150
Greater Mulberry Chamber of Commerce	500
Auburndale Chamber of Commerce	250
South Hillsborough Chamber of Commerce	350
Lake Alfred Chamber of Commerce	105
Dade City Chamber of Commerce	150
Greater Brandon Chamber of Commerce	525
East Hillsborough County Chamber of Commerce	1,700
Chamber of Commerce of the U.S.	1,200
Ybor Chamber of Commerce	500
4 Local Chambers less than \$100 each	<u>188</u>
	<u>\$22,957</u>

<u>Directors Fees and Expenses</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
A.S. Estes	\$ 5,800		\$ 5,800
R.D. Chapman	5,550	735	6,285
W.C. Fitkin	5,200	736	5,936
R.M. Clewis, Jr.	6,150		6,150
Charles F. Hovey	5,200	913	6,113
Hugh F. Culberhouse	5,400	428	5,828
W.C. MacInnes	5,300		5,300
W.J. Turbeville, Jr.	6,150	180	6,330
J.D. Welch, Jr.	<u>5,450</u>	<u>1,626</u>	<u>7,076</u>
	<u>\$50,200</u>	<u>\$4,618</u>	54,818
Directors Rooms and Meals			<u>727</u>
			<u>\$55,545</u>

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

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

Pension cost and payroll taxes are expressed as a percentage of total monthly payroll. This percentage is applied to each construction work order with payroll transactions. Taxes in the amount of \$538,447.59 and pension cost in the amount of \$729,383.49 were applied to construction work orders during 1978.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workman's compensation insurance cost and general liability insurance cost. These expenses are expressed as a percentage of total payroll and are allocated to construction on the basis of payroll charged directly to construction. A & G in the amount of \$1,496,851.65 was charged to construction in 1978.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

Title	Amount	Capitalization Ratio (percent)	Cost Rate Percentage
Average short-term debt	\$ 31,351,751		a 7.61
Short-term interest rate			
Long-term debt	\$345,453,815	53.49	d 6.62
Preferred stock	P 55,000,000	8.52	p 6.56
Common equity	\$245,333,641	37.99	c 13.75
Total capitalization	645,787,456	100%	
Average balance of Account 107 plus Account 120.1	\$ 20,638,822		

2. Gross Rate for borrowed funds = $a \left(\frac{B}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{B}{W} \right)$ 9.72% \checkmark

3. Rate for other funds = $\left[1 - \frac{B}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ (3.00)% \checkmark

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

a. Rate for borrowed funds - 3.06%

b. Rate for other funds - 4.98%

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

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

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

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

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

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

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

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

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

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

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (account 403) (b)	Amortization of limited-term electric plant (acct. 404) (c)	Amortization of other electric plant (acct. 405) (d)	TOTAL (e)
1	Intangible plant.....		1 363		1 363
2	Steam production plant.....	17 831 494			17 831 494
3	Nuclear production plant.....				
4	Hydraulic production plant-Conventional.....				
5	Hydraulic production plant-Pumped Storage.....				
6	Other production plant.....	898 244			898 244
7	Transmission plant.....	2 892 009			2 892 009
8	Distribution plant.....	8 511 268			8 511 268
9	General plant.....	979 662			979 662
10	Common plant - Electric.....				
11	TOTAL	\$ 31 112 677	\$ 1 363	\$	\$ 31 114 040

B. BASIS FOR AMORTIZATION CHARGES

Column (c) is 1/20 of \$11,982.65 indebtedness cancelled in connection with a twenty-year franchise with the City of Plant City, Florida, effective August 1, 1958; and 1/20 of \$20,281.81 in connection with acquisition of Peace River Distribution System effective January 1, 1963. The Plant City amortization was completed during the 7th month of 1978.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES

Line No.	Acc't. No. (a) *	Depreciable Plant Base (thousands) (b) **	Estimated Avg. Service Life (c) †	Net Salvage (percent) (d) †	Applied Depr. Rate(s) (percent) (e) †	Mortality Curve Type (f)	Average Remaining Life (g)
1	311	89 546	34	(5)	3.1		
2	312	245 021	28	(5)	3.8		
3	314	122 785	32	(5)	3.3	2.9	
4	315	44 277	27	(5)	3.9		
5	316	8 515	23	(5)	4.6		
6		510 144					
7							
8	341	1 278	24	0	4.2	2.3	
9	342	1 181	24	0	4.2		
10	344	16 962	24	0	4.2		
11	345	1 221	24	0	4.2		
12	346	10	24	0	4.2		
13		20 652					
14		530 796					
15							
16	35001	2 026	67	0	1.5		
17	352	382	53	0	1.9		
18	353	41 949	28	2	3.5		
19	354	4 474	48	0	2.1		
19	355	17 661	35	(10)	3.1	3.1	
20	35600	20 939	30	0	3.3		
21	35601	1 147	49	0	2.0		
21	357	683	51	0	2.0		
22	358	907	42	0	2.4		
23	359	881	48	0	2.1		
24		91 049					
25							
26	36001	160	45	0	2.2		
27	361	363	44	0	2.3		
28	362	30 809	28	2	3.5		
29	364	33 643	23	10	3.9		
30	365	53 017	28	(10)	3.9	2.84	
30	366	14 743	56	0	1.8		
31	367	18 712	39	7	2.4		
32	368	47 292	15	45	3.7		
33	369	19 172	24	(08)	4.59	Composite Rate	
34	370	12 268	27	(13)	4.2		
35	371	387	19	0	5.3		
36	373	11 487	19	35	3.4		
37		242 053					
38							
39	390	15 042	43	0	2.3		
40	391	2 624	25	10	3.6	4.0	
41	39201	1 692	4.3	25	17.4		
42	39202	969	6.1	25	12.3		
43	39203	7 118	11.5	20	7.0		
44	393	523	19	0	5.3		

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES (Continued)

Line No.	Acct No. (a)*	Depreciable Plant Base (thousands) (b)**	Estimated Avg. Service Life (c) +	Net Salvage (percent) (d) +	Applied Depr. Rate(s) (percent) (e) +	Mortality Curve Type (f)	Average Remaining Life (g)
45	394	2 006	20	5	4.8		
46	395	688	20	5	4.8		
47	397	8 534	20	5	4.8		
48	398	107	18	0	5.6		
49		<u>39 303</u>					
50							
51							
52	Total	<u>903,201</u>					
53							
54							
55							
56							
57							
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59							
60							
61							
62							
63							
64							
65	* Account 35001 - Transmission Land Rights						
66	36001 - Distribution Land Rights						
67	** Depreciable Electric Plant in Service at 12/31/78. The basis used						
68	to calculate the monthly accrual is the monthly mean.						
69							
70							
71	+ Per Florida Public Service Commission Letter dated November 10, 1976.						
72							
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Kilowatt-hours (b)
SOURCES OF ENERGY		
1	Generation (excluding station use):	
2	Steam	10,695,646,000
3	Nuclear	
4	Hydro—conventional	
5	Hydro—pumped storage	
6	Other	45,461,000
7	Less energy for pumping	
8	Net generation	10,741,107,000
9	Purchases	
10	In (gross)	Kwh
11	Out (gross)	Kwh
12	Net	(241,671,000)
13	Received	Kwh
14	Delivered	Kwh
15	Net	
16	Transmission for/by others (wheeling)	
17	Total	10,499,436,000
DISPOSITION OF ENERGY		
18	Sales to ultimate consumers (including interdepartmental sales)	10,034,649,000
19	Sales for resale	3,049,000
20	Energy furnished without charge	
21	Energy used by the company (excluding station use):	
22	Electric department only	20,827,000
23	Energy losses:	
24	Transmission and conversion losses	
25	Distribution losses	
26	Unaccounted for losses	
27	Total energy losses	440,911,000
28	Energy losses as percent of total on line 17	%
29	TOTAL	10,499,436,000

MONTHLY PEAKS AND OUTPUT

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

Line No.	Month (a)	MONTHLY PEAK					Monthly output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of week (c)	Day of month (d)	E.S.T. Hour (e)	Type of reading (f)	
31	January	1,861,000	Monday	16	8:00 A.M.	60 Minutes	923,906,000
32	February	1,891,000	Tuesday	7	"	"	857,092,000
33	March	1,570,000	Monday	6	"	"	807,897,000
34	April	1,449,000	Wednesday	12	" P.M.	"	790,761,000
35	May	1,736,000	Wednesday	31	5:00 P.M.	"	898,953,000
36	June	1,780,000	Monday	26	5:00 P.M.	"	943,507,000
37	July	1,721,000	Monday	24	5:00 P.M.	"	943,822,000
38	August	1,763,000	Tuesday	29	5:00 P.M.	"	972,988,000
39	September	1,719,000	Thursday	14	5:00 P.M.	"	934,945,000
40	October	1,590,000	Monday	2	4:00 P.M.	"	833,027,000
41	November	1,484,000	Thursday	30	7:00 P.M.	"	766,965,000
42	December	1,627,000	Wednesday	27	7:00 P.M.	"	825,573,000
TOTAL							10,499,436,000

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

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

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

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

Hookers Point

Gannon Station

Line No.	Item (a)	Plant Name	
		(b)	(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 kw.).....	232 600	1 270 380
6	Net peak demand on plant—kw. (60 minutes)...	214 000	1 036 000
7	Plant hours connected to load.....	8 760	8 760
8	Net continuous plant capability, kilowatts:		
9	(a) When not limited by condenser water.....	193 000	1 092 000
10	(b) When limited by condenser water.....	Not Normally Limited	Not Normally Limited
11	Average number of employees.....	97	311
12	Net generation, exclusive of plant use.....	563 113 000	4 589 661 000
13	Cost of plant:		
14	Land and land rights.....	\$ 437 470.59	\$ 349 952.87
15	Structures and improvements.....	7 557 095.98	27 937 485.68
16	Equipment costs.....	32 058 962.00	156 015 025.56
17	Total cost.....	\$ 40 053 528.57	\$ 184 302 464.11
18	Cost per kw. of installed capacity (Line 5)...		
19	Production expenses:		
20	Operation supervision and engineering.....	\$ 117 816	\$ 407 731
21	Fuel.....	14 530 760	82 387 349
22	Coolants and water (nuclear plants only).....	--	--
23	Steam expenses.....	571 006	1 577 968
24	Steam from other sources.....	--	--
25	Steam transferred (Cr.).....	--	--
26	Electric expenses.....	364 943	810 122
27	Misc. steam (or nuclear) power expenses ..	379 904	1 556 296
28	Rents.....	8 732	18 642
29	Maintenance supervision and engineering.....	59 612	178 057
30	Maintenance of structures.....	141 947	499 314
31	Maintenance of boiler (or reactor) plant.....	667 816	4 762 251
32	Maintenance of electric plant.....	835 467	2 492 529
33	Maint. of misc. steam (or nuclear) plant ..	72 258	301 336
34	Total production expenses.....	\$ 17 750 260	\$ 94 991 595
35	Expenses per net kwh. (Mills—2 places)...	31.52	20.70
36	Fuel: Kind (coal, gas, oil or nuclear).....	Oil	Coal Oil
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).....	42 Gal Barrel	2000 Lb. Ton 42 Gal Barrel
38	Quantity (units) of fuel burned.....	1 195 835	1 091 816 3 515 830
39	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) *.....	150 518/gal	12 036/lb 149 327/gal
40	Average cost of fuel per unit, as delivered f.o.b. plant during year.....	\$ 12.253	\$ 36.963 \$12.253
41	Average cost of fuel per unit burned.....	\$ 12.151	\$ 36.382 \$12.135
42	Avg. cost of fuel burned per million B.t.u.	192.21¢	151.31¢ 193.49¢
43	Avg. cost of fuel burned per kwh net gen.....	2.580¢	1.550¢ 2.104¢
44	Average B.t.u. per kwh. net generation.....	13 425	10 259 10 874

* Nuclear, indicate unit.

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

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

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

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

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

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

12. Schedule applies to Plant in Service only.

Plant Name Gannon Cranking Unit	Plant Name Big Bend Station	Plant Name Big Bend Cranking Units	Line No.
Gas Turbine	Steam	Gas Turbine	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1976	1974	4
18 000	1 336 500	175 500	5
14 000	1 064 000	144 000	6
208	8 760	931	7
14 000	1 062 000	144 000	9
Not Limited	Not Normally Limited	Not Limited	10
Normally Unattended	274	Normally Unattended	11
1 972 000	5 542 872 000	43 489 000	12
\$ 75 471.00	\$ 5 192 256.26	\$ 834 365.75	14
1 744 127.46	53 282 211.35	1 202 537.75	15
	231 239 115.16	17 629 832.66	16
\$ 1 819 598.46	\$ 289 713 582.77	\$ 19 666 736.16	17
\$ 102 973	\$ 446 011	\$ 146	20
	87 650 471	1 714 617	21
	--		22
	1 193 888		23
	--		24
	--		25
2 504	751 828	14 088	26
	1 057 772		27
	20 215		28
	170 450	118	29
	561 460	32 864	30
7 450	6 105 030	177 725	31
	1 066 584		32
	322 233		33
\$ 112 927	\$ 99 345 942	\$ 1 939 558	34
52.2	17.92	39.4	35
OIL	COAL	OIL	36
42 Gal. Barrel	2 000 Lb. Ton	42 Gal. Barrel	37
6 301	2 482 809	111 975	38
138 738/Gal.	11 388/Lb.	138 697/Gal.	39
\$15.574	\$36.963	\$15.574	40
\$16.333	\$35.303	\$15.300	41
280 .31¢	155.00¢	262.86¢	42
5.22¢	1.581¢	3.94¢	43
18 619	10 202	14 999	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units

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

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

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

Line No.	Plant Name (a)	Unit No. (b)	MW* (c)	B.t.u. Per Net Kwh. (d)	Net Generation Million Kwh. (e)	Kind of Fuel (f)
1	Hookers Point	A11	232	13 425	563	#6 Oil
2						
3	Gannon	1-4	617	10 874	2 028	#6 Oil
4						
5	Gannon	5 & 6	653	10 259	2 562	Coal
6						
7	Big Bend	1-3	1 337	10 204	5 543	Coal
8						
9						
10						
Total System Steam Plants						
11			2 839	10 513	10 696	

*Generator rating at maximum hydrogen pressure.

Net Generation—Kwh:

†Annual Unit Capacity Factor=

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

Note: Information by unit only is not available.

CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES

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

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

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

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

B. Generating Units Scheduled for or Undergoing Major Modifications

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

C. New Generating Plants Scheduled for or Under Construction

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

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

Line No.	Plant Name and location (a)	Type* (b)	Unit No. (c)	Size of Unit Kilowatts (d)	ESTIMATED DATES OF CONSTRUCTION	
					Start (e)	Completion (f)
1	Big Bend - Tampa, Florida	Steam	4	417 000	Jan. 1982	Mar. 1985
2						
3						
4						
5						
6						
7						

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

STEAM-ELECTRIC GENERATING PLANTS

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

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

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

Note reference:

*Indicate reheat boilers thusly. 1050/1000.

STEAM-ELECTRIC GENERATING PLANTS (Continued)

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

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

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

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

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

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

Note references:

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

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

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

††† Designate air cooled generators.

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

††††† Should agree with column (n)

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

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

1. Include in this schedule internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.

2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.

3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.

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

Line No.	Name of Plant (a)	Location of Plant (b)	PRIME MOVERS			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle* (e)	Belted or Direct Connected (f)
1	Gannon	Tampa, Florida	Gas Turbine	1969	-	Direct*
2	Big Bend GT-1	Tampa, Florida	Gas Turbine	1969	-	Direct*
3	Big Bend GT-2	Tampa, Florida	Gas Turbine	1974	-	Direct*
4	Big Bend GT-3	Tampa, Florida	Gas Turbine	1974	-	Direct*
5						
6	*					
7	Speed Reducing Gear					
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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37						
38						
39						
40						

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

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

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

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

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

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

PRIME MOVERS Continued	GENERATORS						Total installed Generating Capacity in Kilowatts (name plate ratings) (n)	Line No.
Rated hp. of Unit (g)	Year installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit in Kilowatts (l)	Number of Units in Plant (m)		
23 190	1969	13 800	3 ∅	60 Cyc	18 000	1	18 000	1
23 190	1969	13 800	3 ∅	60 Cyc	18 000	1	18 000	2
105 563	1974	13 800	3 ∅	60 Cyc	78 750	1	78 750	3
105 563	1974	13 800	3 ∅	60 Cyc	78 750	1	78 750	4
								5
								6
								7
								8
								9
								10
								11
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								27
								28
								29
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								31
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								33
								34
								35
								36
								37
								38
								39
								40

TRANSMISSION LINE STATISTICS

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

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

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

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

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

Line No	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)	
1	Big Bend Sta.	B/B Sub Gen Lds	230000		STDC	1.19	.63	3
2	Gannon Sta.	Gan.Gen. Leads	"		SSPSC	.29		1
3	"	" " "	"		WDPSC	2.22		3
4	B/B Peak Uts	Big Bend Sub	"		SSPSC	.60		1
5	Gannon Sub	Sheldon Rd Sub	230001		STDC	14.85		2
6	"	" " "	"		WDPSC	23.62		1
7	Big Bend Sub	State Rd 60 Sub	230002		STDC	9.37	6.67	2
8	"	" " "	"		WDPSC	.05		1
9	"	Gannon Sub.	230003		STDC		2.36	2
10	"	" " "	"		WDPSC	8.94		1
11	Gannon Sub	Ariana Sub.	230004		WDPSC	48.40		1
12	"	" " "	"		STDC	5.06		2
13	"	" " "	"		WSPSC	1.05		1
14	"	Pebbledale Sub	230005		STDC		5.06	2
15	"	" " "	"		WDPSC	44.07		1
16	"	River Sub	230006		STDC	.41		2
17	"	" " "	230006		WDPSC	14.55		1
18	Big Bend Sub	Pebbledale Sub	230007		STDC	2.38		2
19	"	" " "	"		WDPSC	32.67		1
20	"	FPL Tie	230008		STDC		.20	2
21	"	" " "	"		ADPSC	3.12		1
22	"	" " "	"		WDPSC	10.00		1
23	"	River Sub	230010		STDC	2.36	7.87	2
24	"	" " "	230010		SSPSC	4.29		1
25	"	" " "	"		WDPSC	7.07		1
26	Sheldon Rd Sub	FPC Tie	230012		WDPSC	5.16		1
27	"	" " "	230013		"	5.11		1
28	Big Bend Sub	FPL Tie	230014		ADPSC	13.64		1
29	"	" " "	"		STDC	2.25		2
30	"	" " "	"		WDPSC	.90		1
31	Ohio Sub.	Sheldon Rd Sub	230015		SSPSC	9.89		1
32	Big Bend Sub.	Big Bend Sta.	230017		SSPSC	.58		1
33	Pebbledale	FPC Tie	230601		WDPSC	2.70		1
34	"	" " "	230602		WDPSC	27.71		1
35	Gannon Sta.	Gan Sub Gen Lds	138000		WDPSC	2.55		3
36					TOTAL			

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

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

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

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

TRANSMISSION LINE STATISTICS

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

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

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

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

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

Line No	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)	
1	Gannon Sub	Clearview Sub	138001		WSPSC	10.73		1
2	" "	" "	138001		WDPSC	1.75		1
3	" "	Juneau Sub	138002		WSPSC	14.84		1
4	" "	" "	138002		WDPSC	1.73		1
5	Ohio Sub	" "	138003		WSPSC	4.48		1
6	Gannon Sub	Hookers Pt Sub	138004		WSPSC	1.82		1
7	" "	" "	138004		SSPDC	.43		2
8	" "	" "	138004		WSPDC	1.22		2
9	Ohio Sub	Clearview Sub	138005		WSPSC	1.97		1
10	" "	" "	138005		Undergrnd *	.29		1
11	" "	Himes Sub	138006		WSPSC	8.36		1
12	Various	Various	69000		SPSC	635.97		Var
13	"	"	69000		SPDC	2.62	4.05	Var
14	"	"	69000		DPSC	21.73		Var
15	"	"	69000		DPDC	1.64	1.45	Var
16	"	"	69000		Undergrnd *	7.42		Var
17								
18	Legend							
19	STDC=Steel Tower Double Circuit							
20	ADPSC=Aluminum Double Pole, Single Circuit							
21	SSPDC=Steel Single Pole, Double Circuit							
22	SSPSC=Steel Single Pole, Single Circuit							
23	WDPSC=Wood Double Pole, Single Circuit							
24	WDPSC=Wood Single Pole, Single Circuit							
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1 024.05	28.29	

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

*Underground Cable Miles

TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land *** (j)	Construction and other costs (k)	Total cost (l)	Operation expenses (m)	Maintenance expenses (n)	Rents (o)	Total expenses (p)	
954 AAC & ACSR & 600 Cu.			\$	\$	\$	\$	\$	1
954 ACSR & 600 Cu.								2
954 AAC & ACSR, 600 Cu.								3
600 Cu.								4
636 AAC & 795 SSAC								5
954 AAC								6
954 AAC								7
954 AAC								8
795 SSAC & 336 ACSR								9
500 AAC								10
795 SSAC, 954 AAC & 636 ACSR								11
Various								12
"								13
"								14
"								15
"								16
"								17
"								18
"								19
"								20
"								21
"								22
"								23
"								24
"								25
"								26
"								27
"								28
"								29
"								30
"								31
"								32
"								33
"								34
"								35
	8 525 025	44 664 318	53 189 343					36

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

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary, however, to report minor revisions of lines.
 2. Provide separate subheadings for overhead and underground construction and show each transmission line sepa-

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

Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
 3. If design voltage differs from operating voltage indicate such fact by footnote; also where line is other than 60 cycle, 3 phase indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in miles (c) *	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage Kv (Operating) (k)	LINE COST			
	From (a)	To (b)		Type (d)	Average Number per mile (e)	Present (f)	Ultimate (g)	Size (h)	Specifi-cation (i)	Config-uration and spacing (j)		Land and land rights (l)**	Poles, towers and fixtures (m)**	Conduc-tors and devices (n)**	Total (o)**
1	Gannon Sub	River Sub	.05	WDPSC		1		795	AAC		230	\$	\$	\$	\$
2	Big Bend "	Big Bend Sta	.58	SSPSC		1		1590	ACSR		230				
3	Various	Various	9.44	Various		1		Various			69				
4	Gannon Sub	Sheldon Rd. Sub	(.11)	WDPSC		1		1590	ACSR		230				
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22	* Net Miles of Transmission Lines added during 1978														
23	** Net dollars added to Transmission Line Accounts during 1978														
24															
25															
26															
27															
28															
29	TOTAL		9.96									62 466	366 452	95 842	524 760

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Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 19 78

SUBSTATIONS

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

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

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

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

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

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

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Alexander Rd-Plant City	Dist-Unattended	69	13		40 500	2				
2	Bay Court - Tampa	" "	13	4		7 500	4				
3	Bay Court - Tampa	" "	69	13		20 000	1				
4	Belmont Heights -Tampa	" "	13	4		7 500	6				
5	Belmont Heights -Tampa	" "	69	13		28 000	1				
6	Berkley Rd - Rural	" "	69	13		28 000	1				
7	Bloomingtondale - Same	" "	69	13		28 000	1				
8	Brandon - Same	" "	69	13		28 000	1				
9	Burkhorn - Rural	" "	69	13		28 000	1				
10	Carrollwood Village-Tpa	" "	69	13		28 000	1				
11	Clarkwild - Rural	" "	69	13		28 000	1				
12	Coolidge - Tampa	" "	69	13		28 000	1				
13	Cypress Gardens-W/Haven	" "	69	13		28 000	1				
14	Cypress Street - Tampa	" "	69	13		56 000	2				
15	Dairy Road - W/Haven	" "	69	13		20 000	1				
16	Del Webb - Sun City	" "	69	13		22 400	1				
17	East Bay - Rural	" "	69	13		14 000	1				
18	East Winter Haven-Same	" "	13	4		2 500	3				
19	East Winter Haven-Same	" "	69	13		56 000	2				
20	El Prado - Tampa	" "	69	4		7 500	3				
21	El Prado - Tampa	" "	69	13		28 000	1				
22	Fern Street - Tampa	" "	13	4		10 000	5				
23	Fern Street - Tampa	" "	69	13		28 000	1				
24	56th Street - Tampa	" "	69	13		56 000	2				
25	Florida Avenue - Tampa	" "	69	13		28 000	1				
26	Florida Avenue - Tampa	" "	13	8		4 000	6				
27	Ft. King Hwy - Rural	" "	69	13		14 000	1				
28	46th Street - Tampa	" "	69	13		28 000	1				
29											

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TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

SUBSTATIONS

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

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

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

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

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (in service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	14th Street - Tampa	Dist - Unattended	69	13		28 000	1				
2	14th Street - Tampa	" "	13	4		8 000	6				
3	Fowler Avenue - Tampa	" "	69	13		28 000	1				
4	George Rd. - Rural	" "	69	13		28 000	1				
5	Gray Street - Tampa	" "	13	4		5 000	3				
6	Gray Street - Tampa	" "	69	13		28 000	1				
7	Habana - Tampa	" "	13	4		6 250	4				
8	Habana - Tampa	" "	69	13		56 000	2				
9	Hopewell - Plant City	" "	69	13		12 500	1				
10	Hyde Park - Tampa	" "	69	13		42 400	2				
11	Hyde Park - Tampa	" "	13	4		7 500	4				
12	Industrial Park - Tampa	" "	69	13		28 000	1				
13	Ivy - Tampa	" "	13	4		5 000	3				
14	Ivy - Tampa	" "	69	13		20 000	1				
15	Jackson Rd - Tampa	" "	69	13		48 000	2				
16	Jan Phyl - W/Haven	" "	69	13		12 500	1				
17	Keystone - Tampa	" "	69	8		3 750	3				
18	Keystone - Tampa	" "	69	13		18 750	2				
19	Kirkland Rd - Rural	" "	69	13		28 000	1				
20	Knights - Rural	" "	69	13		12 500	1				
21	Lake Alfred - Same	" "	69	13		12 500	1				
22	Lake Region - W/Haven	" "	69	13		28 000	1				
23	Lakewood - Brandon	" "	69	13		28 000	1				
24	Lois - Tampa	" "	13	4		10 000	7				
25	Lois - Tampa	" "	69	13		56 000	2				
26	MacDill - Tampa	" "	69	13		22 400	1				
27	Manhattan - Tampa	" "	13	4		6 250	4				
28	Manhattan - Tampa	" "	69	13		28 000	1				
29	Marion - Tampa	" "	69	13		67 200	2				

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Year ended December 31, 1978

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SUBSTATIONS

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

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

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

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

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

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

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TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

SUBSTATIONS

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

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

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

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

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

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Tampa Bay Blvd - Tampa	Dist. - Unattended	138	13		37 333	1				
2	Temple Terrace - Same	" "	69	13		28 000	1				
3	3rd Ave - Tampa	" "	69	13		28 000	1				
4	30th St - Tampa	" "	69	13		28 000	1				
5	12th Ave - Tampa	" "	69	13		28 000	1				
6	27th St - Tampa	" "	69	13		28 000	1				
7	Univ of So Fla - Tampa	" "	69	13		56 000	2				
8	Van Dyke Rd(Temp)-Rural	" "	69	13		14 000	1				
9	Washington St - Tampa	" "	13	2		3 750	3				
10	Washington St - Tampa	" "	69	13		56 000	2				
11	Waters Ave - Tampa	" "	69	13		28 000	1				
12	Wilson - Plant City	" "	69	13		28 000	1				
13	Yukon - Tampa	" "	13	4		5 000	3				
14	Yukon - Tampa	" "	69	13		28 000	1				
15	Misc. - 23 Various	" "	Various			99 125	63				
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29	Total Distribution					2 591 433	247				

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TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

SUBSTATIONS

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

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TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

SUBSTATIONS

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Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Hookers Pt 2-Tampa	Trans - Attended	69	13		66 667	2				
2	Hookers Pt - Tampa	" "	69	13		88 000	1				
3	Hookers Pt - Tampa	" "	69	13		60 000	1				
4	Juneau - Tampa	Trans -Unattended	69	13		48 000	2				
5	Juneau - Tampa	" "	138	69		150 000	1				
6	Lake Silver-Winter Haven	" "	13	4		5 000	2				
7	Lake Silver-Winter Haven	" "	69	13		32 500	5				
8	Mulberry-Same	" -Semiattended	69	13		34 900	2				
9	Ohio - Tampa	" - Unattended	230	138		672 000	2				
10	Pebbledale -Rural	" "	230	69		336 000	2				
11	River - Rural	" "	230	69		448 000	2				
12	Ruskin -Rural	" "	69	13		28 000	1				
13	Ruskin -Rural	" "	230	69		168 000	1				
14	Sandhill - Rural	" "	230	69		168 000	1				
15	Sheldon Rd - Rural	" "	230	69		420 000	2				
16	So.Eloise -Rural	" "	13	8		2 500	3				
17	So.Eloise -Rural	" "	69	13		20 000	1				
18	So.Eloise -Rural	" "	230	69		168 000	1				
19	So.Gibson-ton -Same	" "	230	69		196 000	1				
20	State Road 60 -Rural	" "	230	69		420 000	2				
21											
22											
23											
24		Transmission Total				8 209 492	78				
25											
26		Total Transmission & Distribution				10 800 925	325*				
27											
28											
29											

* Spares are located at our Central Operation Center. They are not located in a particular substation.

445 G

Rev (12-69)

Annual report of

TAMPA ELECTRIC COMPANY

Year ended December 31, 1978

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

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

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

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

Line No.	Item (a)	Number of watt-hour meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (kva) (d)
1	Number at beginning of year.....	317 593	78 226	3 311 305
2	Additions during year:			
3	Purchases & Reclassifications.....	14 644	7 288	327 723
4	Associated with utility plant acquired.....			
5	Total additions.....	14 644	7 288	327 723
6	Reductions during year:			
7	Retirements.....	4 186	2 992	102 097
8	Associated with utility plant sold.....			
9	Total reductions.....	4 186	2 992	102 097
10	Number at end of year.....	328 051	82 522 *	3 536 931 *
11	In stock.....	8 093	1 791	247 675
12	Locked meters on customers' premises.....	20 783		
13	Inactive transformers on system.....			
14	In customers' use.....	299 093	82 336	3 520 702
15	In company's use.....	82	186	16 229
16	Total end of year (as above).....	328 051	84 313	3 784 606

* Transformers in service at year end.

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

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

Classifications

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

Line No.	Classification (a)	Description (b)
1	A-(1)-b	Sulphur Removal Process
2		
3	A-(4)	Lightning Location Study - DOE
4		
5	B-(4)	Coal Pipeline Study
6		
7	B-(4)	Illuminating Engineering Research Institute
8		
9	B-(4)	National Coal Policy Project
10		
11	A-(1)-e	Solar Conversion Research
12		
13	B-(4)	Energy Research Group- Fla. Sulphur Oxide Study
14		
15	A-(4)	Rome Sub. Cable Research
16		
17		
18	B-(1)	Electric Power Research
19		
20	A-(5)	Revegetation Study - Bay Bottoms
21		
22	A-(1)-b	Hydrastep Research - Boiler Drum Level
23		
24	A-(1)-e	Southeast Solar Energy Study
25		
26	A-(6)	Solar Commercial Heat and Cool
27		
28	A-(4)	Stroke Counters - DOE
29		
30	A-(4)	Transient Recorder - DOE
31		
32	A-(6)	Land Reclamation Using Flyash
33		
34	A-(4)	Load Management Project
35		
36	A(7) & B(5)	Totals
37		
38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

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

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

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

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

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

Line No.	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR TO		Unamortized Accumulation (g)
			Account (e)	Amount (f)	
1	\$ 2,756.76 ✓	\$ 2,160.35 ✓	506	\$ 5,075.13	\$ 573.47
2					
3	34,324.27 ✓		588	34,009.23	315.04
4					
5		3,368.12 -	506	3,368.12	
6					
7		1,287.28 -	930	1,287.28	
8					
9		1,000.00 -	930	1,000.00	
10					
11	37.00 ✓		930	202.00	
12					
13	6,293.93 ✓	85,446.14 -	930	73,091.31	18,732.09
14					
15	195.69 ✓		583	197.84	
16			584	97.85	
17					
18	1,944.54 ✓	1,349,104.00 ✓	930	1,349,686.50	1,362.04
19					
20		7,750.86 ✓	506	8,249.86	
21					
22	35,365.15 ✓				40,548.89
23					
24	978.99 ✓		143	1,469.76	
25					
26	2,067.85 -		586	2,022.51	45.34
27					
28	11,210.29 ✓		588	11,229.27	(18.98)
29					
30	502.58 ✓		588	485.31	17.27
31					
32	3,226.23 ✓	10,427.55 ✓	506	11,342.63	2,311.15
33					
34	2,106.00 ✓				2,106.00
35					
36	\$101,009.28	\$1,460,544.30		\$1,502,714.60	\$65,992.31
37					
38					

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

A. Air pollution control facilities:

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

1. Architectural costs
2. Towers
3. Undergrounding lines
4. Landscaping
5. Other

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

G. Miscellaneous:

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

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

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

LINE NO	CLASSIFICATION OF COST (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR			BALANCE END OF YEAR (f) *	ACTUAL COST (g)
			ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)		
01	Air Pollution Control Facilities	68,373,562	3,632,735	(379,859)	(46,211)	71,580,227	
02	Water Pollution Control Facilities	17,193,037	2,140,138		1,378,773	20,711,948	
03	Solid Waste Disposal Costs	3,025,600	271,748			3,297,348	
04	Noise Abatement Equipment						
05	Esthetic Costs						
06	Additional Plant Capacity	11,564,000	7,396,000			18,960,000	
07	Miscellaneous (Identify Significant)						
08	Total	100,156,199	13,440,621	(379,859)	1,332,562	114,549,523	
09	Construction Work in Progress	1,535,068				217,566	

NOTES:

* Investment subsequent to year 1968

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which is reported on page 501. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. The expenses shown below shall include the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Expenses shall be reported under the subheadings listed below.
4. Under item 6 include the difference in costs of environmentally clean fuels as opposed to the alternative fuels that would otherwise be used and are available for use.
5. Item 7 shall include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollu-

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

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

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

LINE	CLASSIFICATION OF EXPENSE (a)	AMOUNT (b)	ACTUAL EXPENSES (c)
01	Depreciation	1) 3,865,000	
02	Labor, Maintenance, Materials and supplies cost related to environmental facs. & prog	2) 4,047,000	
03	Fuel related costs		
04	Operation of facilities	-0-	
05	Fly ash and sulfur sludge removal	Not Available	
06	Difference in cost of environmentally clean fuels,	3) 17,632,000	
07	Replacement power costs	4) 3,240,000	
08	Taxes and fees		
09	Administrative and general	2) 346,000	
10	Other (Identify significant)		
11	Total	29,130,000	

NOTES:

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

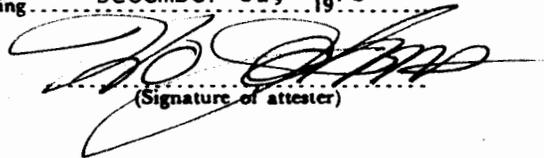
ATTESTATION

The foregoing report must be attested by an officer of the company.

..... H. O. Johns certifies that
 (Insert here the name of the attester)
 he is Controller
 (Insert here the official title of the attester)
 of TAMPA ELECTRIC COMPANY
 (Insert here the exact legal title or name of the respondent)

that he has examined the foregoing report; that to the best of his 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 and including

..... January 1 19 78 to and including December 31, 19 78



 (Signature of attester)

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