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BUREAU OF ELECTRIC DELIVERY
DIVISION OF ELECTRICITY DELIVERY

Form Approved
OMB No. 902-0021
(Expires 9/30/97)

Do Not Remove from this Office



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

This report is mandatory under the Federal Power Act, Sections 3.4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 19 86

FERC FORM NO. 1 (REVISED 12-86)

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

We represent to the best of our knowledge and belief that our annual report for the year ended 1986, as filed pursuant to Commission rule, is in substantial compliance with the following, except as noted in the report or as separately explained herein:

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

We are aware that Section 837.06, Florida Statutes provides:

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

H. L. Culbreth
Chairman of the Board and President

(Name and Title of Chief
Executive Officer)

(Signature)

(Date)

A. D. Oak
Senior Vice President - Finance

(Name and Title of Chief
Financial Officer)

(Signature)

(Date)

H. L. Culbreth April 29, 1987

A. D. Oak April 29, 1987

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, 1986, on which we have reported separately under date of February 3, 1987, we have also reviewed schedules (on the list attached) of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

Coopers & Lybrand

Tampa, Florida
February 3, 1987

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1986
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

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

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:

U.S. Department of Energy
Energy Information Administration EI 541
Mail Station: BG-094
Forrestal Building
Washington, D.C. 20585

Retain one copy of this report for your files.

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

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

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

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

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

GENERAL INFORMATION (Continued)

III What and Where to Submit (Continued) (c) (Continued)

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

In connection with our regular examination of the financial statement of _____ we 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.

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

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

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 252-8800

IV. When to Submit:

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

GENERAL INSTRUCTIONS

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

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 601-RB
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

EXCERPTS FROM THE LAW (Continued)

"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...."

GENERAL PENALTIES

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

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

IDENTIFICATION

01 Exact Legal Name of Respondent
Tampa Electric Company

02 Year of Report
Dec. 31, 1986

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

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

05 Name of Contact Person
Lester L. Lefler

06 Title of Contact Person
Controller

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

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

09 This Report is
An Original

10 Date of Report
(Mo, Da, Yr)
April 29, 1987

ATTESTATION

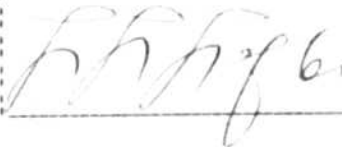
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the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

01 Name
L. L. Lefler

03 Signature

04 Date Signed
(Mo, Da, Yr)

02 Title
Controller



4-29-87

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Officers	104		
Directors	105		
Security Holders and Voting Powers	106-107	Ed. 12-86	107 - None
Important Changes During the Year	108-109		109 - None
Comparative Balance Sheet	110-113	Ed. 12-86	
Statement of Income for the Year	114-117	12-84	115-116 - None
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		123 - None
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	200-201	Ed. 12-85	201 - None
Nuclear Fuel Materials	202	Ed. 12-85	202 - None
Electric Plant in Service	204-207	Ed. 12-85	
Electric Plant Leased to Others	213	Ed. 12-85	213 - None
Electric Plant Held for Future Use	214	Ed. 12-85	
Construction Work in Progress-Electric	216	Ed. 12-85	
Construction Overheads-Electric	217	Ed. 12-85	
General Description of Construction Overhead Procedure	218	Ed. 12-85	
Accumulated Provision for Depreciation of Electric Utility Plant ...	219	Ed. 12-86	
Nonutility Property	221	Ed. 12-85	
Investment in Subsidiary Companies	224-225	Ed. 12-85	224-225 - None
Material and Supplies	227	Ed. 12-85	
Extraordinary Property Losses	230	Ed. 12-85	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-85	
Miscellaneous Deferred Debits	233	Ed. 12-85	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-85	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-86	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-86	
Other Paid-in Capital	253	Ed. 12-86	
Discount on Capital Stock	254	Ed. 12-86	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-86	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES			
(Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-86	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-86	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-86	
Other Deferred Credits	269	Ed. 12-86	
Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	Ed. 12-86	
Accumulated Deferred Income Taxes-Other Property	274-275	Ed. 12-86	
Accumulated Deferred Income Taxes-Other	276-277	Ed. 12-86	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-86	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323	12-84	
Number of Electric Department Employees	323		
Purchased Power	326-327		
Interchange Power	328-329	Ed. 12-86	
Transmission of Electricity for or by Others	332		
Miscellaneous General Expenses-Electric	335	Ed. 12-86	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-86	337-338 - None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-86	
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		356 - None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units	404	12-85	Deleted
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		406-407 - None
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		408-409 - None
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-86	410-411 - None
Changes Made or Scheduled to be Made in Generating Plant Capacities	411	12-85	Deleted
Steam-Electric Generating Plants	412-413	12-85	Deleted
Hydroelectric Generating Plants	414-415	12-85	Deleted

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Pumped Storage Generating Plants	416-418	12-85	Deleted
Internal-Combustion Engine and Gas-Turbine Generating Plants	420-421	12-85	Deleted
Transmission Line Statistics	422-423		
Transmission Lines Added During Year.....	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-86	
Environmental Protection Facilities	430	Ed. 12-86	
Environmental Protection Expenses	431	Ed. 12-86	
Footnote Data	450		450 - None
Stockholders' Reports	-		None

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

GENERAL INFORMATION

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

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

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

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

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

N/A

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

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

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

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CONTROL OVER RESPONDENT

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

TECO Energy, Inc. - Parent Company - 100%

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
<p>NOTE: This information is provided to comply with reporting requirements of the FERC FORM 1. Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliated companies listed below.</p> <p>TECO Energy, Inc. TECO Transport & Trade Corp. Gulfcoast Transit Company Mid-South Towing Company Electro-Coal Transfer Corp. Southern Marine Management Company G C Service Company, Inc. TECO Towing Company Tampa Bay Industrial Corp. TECO Coal Corp. Gatliff Coal Company Rich Mountain Coal Company (1) TECO Finance, N.V.</p>			
<p>(1) TECO Finance, N.V. was dissolved on May 26, 1986.</p>			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board and President	H. L. Culbreath	286,177
2	Senior Vice President - Power Distribution	G. F. Anderson	122,750
3	Senior Vice President - Administration	D. W. Campbell	113,228
4	Senior Vice President - Finance	A. D. Oak	97,673
5	Senior Vice President - Production	H. A. Turner	139,375
6	Senior Vice President - Corporate Communications		
7	and Governmental Affairs	G. P. Wood	164,500
8	Vice President - Services	C. S. Campbell	71,500
9	Vice President	R. C. Dickinson, Jr.	92,000
10	Vice President - Corporate Controls	H. O. Johns	92,313
11	Vice President - Corporate Communications	T. A. Ruddell	75,966
12	Vice President - Production Operations and		
13	Maintenance	R. F. Tomczak	87,375
14	Vice President - Governmental Affairs	J. H. B. Woodroffe, III	88,500
15	Assistant Vice President	J. B. Rowe, Jr.	73,750
16	Secretary	J. E. Sproull	77,137
17	Treasurer	R. E. Ludwig	52,205
18	Controller	L. L. Lefler	60,804
19			
20			
21	The information is as of December 31, 1986. During the year, the following		
22	changes occurred:		
23	Senior Vice President - Finance	J. K. Taggart	80,020
24	(Became officer of TECO Energy effective February 1, 1986)		
25	Vice President - Information Resources	T. A. Reed	36,833
26	(Became officer of TECO Energy effective June 1, 1986, left TECO		
27	Energy effective September 30, 1986)		
28	Vice President - Planning	R. D. Welch	71,360
29	(Retired on September 1, 1986)		
30			
31	* These individuals are also TECO Energy employees; salaries shown include		
32	allocations to Tampa Electric Company.		
33			
34			
35	(Lines 36 thru 43 not used.)		
44			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Baldwin, Sara L. *	812 Grove Park Avenue Tampa, Fl. 33609
Chapman, Richard P. (Retired)	Bank of New England, N.A. 28 State Street Boston, Ma. 02106
Clewis, Richard M., Jr. *	2401 Bayshore Blvd., Apt. 808 Tampa, Fl. 33629
Culbreath, H. L. ** Chairman of the Board and President	Tampa Electric Company P. O. Box 111 Tampa, Fl. 33601
Culverhouse, Hugh F. *	Culverhouse & Botts Suite 908, 1408 North Westshore Blvd. Tampa, Fl. 33607
Estes, Alfred S. (Deceased)	Estes Groves, Inc. P. O. Box 938 Winter Haven, Fl. 33880
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, Fl. 33622
Flom, Edward L. *	Florida Steel Corporation P. O. Box 23328 Tampa, Fl. 33622
Guild, Henry R., Jr.	Guild, Monrad & Oates 50 Congress Street, Rm. 1020 Boston, Ma. 02109
MacInnes, William C. (Deceased)	Tampa Electric Company P. O. Box 111 Tampa, Fl. 33601
Mendez, Charles E., Jr. *	The Mendez/Chunn Co. 101 E. Kennedy Blvd., Suite 3170 Tampa, Fl. 33602
Touchton, J. Thomas	The Witt-Touchton Co. 1 Tampa City Center, Suite 3250 Tampa, Fl. 33602
Turbeville, William J., Jr. (Retired)	Phosphate Rock Export Association P. O. Box 23626 Tampa, Fl. 33623-3626
Welch, James O., Jr.	Nabisco Brands, Inc. P. O. Box 1931 East Hanover, N.J. 07936-1931
NOTE: Mr. Guy Bostick was elected to the Board of Directors on January 13, 1987, and Mr. J. Thomas Touchton on April 14, 1987.	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the year for election of directors of the respondent and number of such votes cast by proxy	3. Give the date and place of such meeting:			
Books did not close during 1986	Total: 10 By proxy: 0	April 8, 1986 702 W. Franklin St. Tampa, Florida			

Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES			
		Number of votes as of (date): DECEMBER 31, 1986			
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	-	-
5	TOTAL number of security holders	-	1	543	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO ENERGY, INC. - PARENT	10	10	-	-
8	702 W. Franklin Street				
9	Tampa, Florida 33602				
10					
11					

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

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

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

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

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

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 105, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

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

1. The Tampa franchise was renewed for 20 years. The Lake Alfred franchise was renewed for 30 years.
2. None
3. None
4. None
5. None
6. See Notes C, D, E and H to Financial Statements on pages 122B, 122C and 122E.
7. None
8. Signed contract with IBEW Union which granted an average increase of 4.54%.
9. None
10. During 1986, Tampa Electric paid \$822,160 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president.
12. See Notes to Financial Statements on pages 122A - 122E.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	1,914,546,926	2,002,733,505
3	Construction Work in Progress (107)	200	6,303,914	27,540,485
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200	1,920,850,840	2,030,273,990
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	(423,552,744)	(496,791,613)
6	Net Utility Plant (Enter Total of line 4 less 5)	200	1,497,298,096	1,533,482,377
7	(Lines 7 thru 9 not used.)	-	-	-
10	Net Utility Plant (Enter Total of line 6 and 9)	-	1,497,298,096	1,533,482,377
11	Utility Plant Adjustments (116)	-	-	-
12	Gas Stored Underground - Noncurrent (117)	-	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	309,620	320,416
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	(90,129)	(112,748)
16	Investments in Associated Companies (123)	-	-	-
17	Investments in Subsidiary Companies (123.1)	-	-	-
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	-	-
19	Other Investments (124)	-	494,045	488,666
20	Special Funds (125-128)	-	-	-
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	-	713,536	696,334
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	-	9,185,536	347,122
24	Special Deposits (132-134)	-	181,818	247,693
25	Working Fund (135)	-	142,577	81,584
26	Temporary Cash Investments (136)	-	11,592	36,695,889
27	Notes Receivable (141)	-	-	-
28	Customer Accounts Receivable (142)	-	53,953,427	56,833,381
29	Other Accounts Receivable (143)	-	12,995,308	19,047,184
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(939,507)	(903,144)
31	Notes Receivable from Associated Companies (145)	-	-	-
32	Accounts Receivable from Associated Companies (146)	-	393,295	863,913
33	Fuel Stock (151)	227	84,831,257	75,628,000
34	Fuel Stock Expense Undistributed (152)	227	850	329
35	Residuals (Elec) and Extracted Products (153)	227	(6,054)	-
36	Plant Material and Operating Supplies (154)	227	33,867,812	35,215,347
37	Merchandise (155)	227	-	-
38	Other Material and Supplies (156)	227	-	-
39	Nuclear Materials Held for Sale (157)	227	-	-
40	Stores Expenses Undistributed (163)	227	16,602	186
41	(Lines 41 thru 43 not used.)	-	-	-
44	Prepayments (165)	-	1,054,658	1,150,453
45	(Lines 45 thru 46 not used.)	-	-	-
47	Interest and Dividends Receivable (171)	-	282,548	756,425
48	Rents Receivable (172)	-	-	-
49	Accrued Utility Revenues (173)	-	19,286,878	15,772,961
50	Miscellaneous Current and Accrued Assets (174)	-	-	-
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)	-	215,258,597	241,737,323

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	-	6,688,609	6,451,963
54	Extraordinary Property Losses (182.1)	230	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	5,848,439	3,904,031
56	Prelim. Survey and Investigation Charges (Electric) (183)	-	2,334,330	313,803
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
58	Clearing Accounts (184)	-	98,691	11,096
59	Temporary Facilities (185)	-	-	-
60	Miscellaneous Deferred Debits (186)	233	21,297,891	11,182,588
61	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
62	Research, Devel. and Demonstration Expend. (188)	352-353	18,359	923
63	Unamortized Loss on Reacquired Debt (189)	-	-	-
64	Accumulated Deferred Income Taxes (190)	234	9,340,678	11,036,044
65	(Lines 65 thru 67 not used.)	-	-	-
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		45,626,997	32,900,448
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,758,897,226	1,808,816,482

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	84,956,000	84,956,000
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	19,245	19,245
7	Other Paid-in Capital (208-211)	253	340,062,979	365,107,836
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	(1,692,253)	(1,692,253)
11	Retained Earnings (215, 215.1, 216)	118-119	188,465,528	182,621,468
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		731,508,287	750,709,084
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	544,838,362	541,997,181
17	(Less) Reacquired Bonds (222)	256	-	-
18	Advances from Associated Companies (223)	256	-	-
19	Other Long-Term Debt (224)	256	-	-
20	Unamortized Premium on Long-Term Debt (225)	-	548,226	489,630
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	-	-	-
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	545,386,588	542,486,811
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	2,763,506	3,308,616
27	Accumulated Provision for Pensions and Benefits (228.3)	-	-	6,828,348
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	-	-
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 to 29)	-	2,763,506	10,136,964
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	21,804,000	14,035,000
33	Accounts Payable (232)	-	39,481,706	42,057,030
34	Notes Payable to Associated Companies (233)	-	-	-
35	Accounts Payable to Associated Companies (234)	-	10,591,601	9,621,488
36	Customer Deposits (235)	-	20,495,883	22,761,115
37	Taxes Accrued (236)	262-263	(4,856,896)	22,732,683
38	Interest Accrued (237)	-	12,757,014	11,231,045
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	2,487,316	2,676,986
43	Miscellaneous Current and Accrued Liabilities (242)	-	9,767,267	-
44	Obligations Under Capital Leases - Current (243)	-	-	-
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32-44)		112,527,891	125,115,347

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		-	-
48	Accumulated Deferred Investment Tax Credits (255)	266-267	104,234,015	98,864,381
49	Deferred Gains from Disposition of Utility Plant (256)		-	-
50	Other Deferred Credits (253)	269	20,697,168	20,122,072
51	Unamortized Gain on Recquired Debt (257)		-	-
52	Accumulated Deferred Income Taxes (281-283)	272-277	241,779,771	261,381,823
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		366,710,954	380,368,276
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		1,758,897,226	1,808,816,482

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
STATEMENT OF INCOME FOR THE YEAR

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

Line No.	Account	(Ref.) Page No.	TOTAL *	
			Current Year	Previous Year
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300	\$859,531,063	\$861,423,787
3	Operating Expenses			
4	Operation Expenses (401)	320-323	449,461,844	469,697,606
5	Maintenance Expenses (402)	320-323	59,253,351	56,731,517
6	Depreciation Expenses (403)	336	74,640,552	64,928,199
7	Amort. & Depl. of Utility Plant (404-405)	336	1,985,544	1,590,174
8	Amort. of Utility Plant Acq. Adj. (406)		-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		1,944,408	1,411,599
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	51,365,483	42,655,116
12	Income Taxes - Federal (409.1)	262-263	64,447,995	25,716,053
13	- Other (409.1)	262-263	8,140,913	5,358,307
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	38,045,912	63,053,667
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	(25,343,327)	(19,155,848)
16	Investment Tax Credit Adj. - Net (411.4)	266	(4,381,559)	9,461,709
17	(Less) Gains from Disp. of Utility Plant (411.6)		(4,728)	(1,773)
18	Losses from Disp. of Utility Plant (411.7)		274	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		719,556,662	721,446,326
20	Net Utility Operating Income (Enter Total of line 2 less 19)		\$139,974,401	\$139,977,461
	(Carry forward to page 117, line 21)			

* Total amount relates to electric utility.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		139,974,401	139,977,461
22	OTHER INCOME AND DEDUCTIONS			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		-	-
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		-	-
27	Revenues From Nonutility Operations (417)		690,455	441,195
28	(Less) Expenses of Nonutility Operations (417.1)		(978,430)	(682,684)
29	Nonoperating Rental Income (418)		(317,722)	(365,417)
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		1,276,439	640,118
32	Allowance for Other Funds Used During Construction (419.1)		151,859	2,636,525
33	Miscellaneous Nonoperating Income (421)		(241,390)	(10,168)
34	Gain on Disposition of Property (421.1)		45,971	83,000
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		627,182	2,742,569
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340	-	-
39	Miscellaneous Income Deductions (426.1 - 426.5)	340	216,189	1,168,692
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		216,189	1,168,692
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	155,800	211,578
43	Income Taxes - Federal (409.2)	262-263	300,287	(267,405)
44	Income Taxes - Other (409.2)	262-263	13,521	(33,834)
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	31,018	-
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	(100,797)	(322,752)
47	Investment Tax Credit Adj. (411.5)	266	(193,428)	-
48	(Less) Investment Tax Credits (411.4)	266	19,528	(8,581)
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		225,929	(420,994)
50	Net Other Income and Deductions (Total of lines 35, 40, 49)		185,064	1,994,871
51	INTEREST CHARGES			
52	Interest on Long-Term Debt (427)	256-257	43,545,015	42,194,978
53	Amort. of Debt Disc. and Expense (428)		306,177	338,950
54	Amortization of Loss on Recquired Debt (428.1)		-	-
55	(Less) Amort. of Premium on Debt - Credit (429)		(58,596)	(58,790)
56	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		-	-
57	Interest on Debt to Assoc. Companies (430)	340	-	-
58	Other Interest Expense (431)	340	3,279,936	6,485,293
59	(Less) Allowance for Borrowed Funds Used During Constr. - Cr. (432)		(1,693,330)	(4,233,003)
60	Net Interest Charges (Enter Total of lines 52 thru 59)		45,379,202	44,727,428
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		94,780,263	97,244,904
62	EXTRAORDINARY ITEMS			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Enter Total of line 63 less 64)		-	-
66	Income Taxes - Federal and Other (409.3)	262-263	-	-
67	Extraordinary Items After Taxes (Enter Total of line 65 less 66)		-	-
68	Net Income (Enter Total of lines 61 and 67)		94,780,263	97,244,904

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, "Adjustment to Retained Earnings", reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the state and federal income tax effect of items shown in account 439, "Adjustments to Retained Earnings".
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them to page 122.

Line No.	Item (a)	Contra Primary A/C Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		188,465,528
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: (Lines 4 thru 8 not used)		
9	TOTAL Credits to Retained Earnings (439)		-
10	Debit: (Lines 10 thru 14 not used)		
15	TOTAL Debits to Retained Earnings (439)		-
16	Balance Transferred from Income (Account 433 less Account 418.1)		94,780,263
17	Appropriations of Retained Earnings (436)		
18	(Lines 18 thru 21 not used)		
22	TOTAL Appropriations of Retained Earnings (436)		-
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		214,272
25	Series B - \$4.16 per share		208,000
26	Series D - \$4.58 per share		458,000
27	Series E - \$8.00 per share		1,199,680
28	Series F - \$7.44 per share		1,488,000
28a	Series G - \$9.75 per share		2,925,000
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28a)		6,492,952
30	Dividends Declared - Common Stock (Account 438)		
31	Cash Dividend		94,131,371
32	(Lines 32 thru 35 not used)		
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		94,131,371
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		-
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		182,621,468

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydro-electric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings - (Account 215, 215.1)	
48	TOTAL Retained Earnings - (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	182,621,468
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of Year	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.
2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.
3. Under "Other" specify significant amounts and group others.
4. Codes used:
 - (a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).
 - (b) Bonds, debentures and other long-term debt.
 - (c) Net proceeds or payments.
 - (d) Include commercial paper.
 - (e) Identify separately such items as investments, fixed assets, intangibles, etc.
5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes)	Amount
	(a)	(b)
1	Funds from Operations	
2	Net Income	94,780,263
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	74,640,552
5	Amortization of (Specify) Utility Plant	1,985,544
6	Provision for Deferred or Future Income Taxes (Net)	12,632,806
7	Investment Tax Credit Adjustments	(4,555,459)
8	(Less) Allowance for Other Funds Used During Construction	(151,859)
9	Other (Net)	1,989,874
10	Deferred Fuel Cost	12,805,458
11	Allowance for Borrowed Funds Used During Construction	(1,693,330)
12	(Lines 12 thru 16 not used)	
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	192,433,849
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	7,028,819
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	
24	(Lines 24 thru 30 not used)	
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	7,028,819
32	Sale of Non-Current Assets (e)	
34	Contributions from Associated and Subsidiary Companies	25,044,857
35	Other (Net) (a)	
36	Changes in Other Balance Sheet Accounts	
37	Fuel Inventory	9,203,778
38	Accrued Taxes	27,589,579
39	Accumulated Depreciation - Interest Synchronization True-Up	5,460,294
40	Other	13,011,717
41	(Lines 41 thru 42 not used)	
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 40)	279,772,893

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	APPLICATION OF FUNDS (a)	Amount (b)
44	Construction and Plant Expenditures (Including Land)	120,070,674
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	
48	Gross Additions to Nonutility Plant	
49	(Less) Allowance for Other Funds Used During Construction	(151,859)
50	Other: Allowance for Borrowed Funds Used During Construction	(1,693,330)
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	118,225,485
52	Dividends on Preferred Stock	6,492,952
53	Dividends on Common Stock	94,131,371
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	9,870,000
56	Preferred Stock (c)	
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	7,769,000
59	Other (Net)	
60	Changes in Other Balance Sheet Accounts	
61	Accounts Receivable	6,464,646
62	Interest Synchronization True-Up	4,101,389
63	Other	32,718,050
64		
65		
66	Purchase of Other Non-Current Assets (e)	
67		
68		
69	Investments in and Advances to Associated and Subsidiary Companies	
70	Other (Net) (a):	
71		
72		
73		
74		
75		
76		
77		
78	TOTAL Application of Funds (Enter Total of lines 51 thru 77)	279,772,893

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
 2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
 3. For Account 116, "Utility Plant Adjustments", explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
 4. Where Accounts 189, "Unamortized Loss on Reacquired Debt", and 257, "Unamortized Gain on Reacquired Debt", are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
 5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
 6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.
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See Pages 122A - 122E.

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

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

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

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

Depreciation—The company provides for depreciation on the straight-line method at annual rates that will amortize the original cost, less the net salvage, of depreciable property over its estimated service life. The provision for depreciation, expressed as a percentage of the original cost of depreciable property, was 4.1% for 1986, 3.9% for 1985 and 3.7% for 1984.

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

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

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

The rate used to calculate AFDC is revised periodically to reflect significant changes in the company's cost of capital. The rates were: 9.62% for 1986, 9.97% for 1985 and 9.80% to 9.97% for 1984. The base on which AFDC is calculated is reduced in accordance with FPSC rate orders to exclude construction work in progress which has been included in the rate base. The amount included in the rate base for 1984 and until Dec. 3, 1985 was \$158.8 million and has been \$2.6 million since that time.

Investment Tax Credit—Investment tax credits, exclusive of the 1.5% relating to TECO Energy's Employees' Stock Ownership Plan, have been recorded as deferred credits and are being amortized to income tax expense over the service lives of the related property.

Research and Development Costs—Research and development costs that relate to specific construction projects are capitalized as part of these projects. Other research and development costs are charged to operating expenses as incurred. The amounts charged to operating expenses were \$2.6 million, \$2.5 million and \$2.3 million for 1986, 1985 and 1984, respectively.

B. Gannon Project Trust

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

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

The company acted as an independent contractor to the trust for the construction of the project and entered into a completion agreement under which it agreed that, prior to Dec. 31, 1990, the project would be completed and the tariff in place for at least six months. The last unit was converted to coal and placed back into service in October 1985. The completion agreement was satisfied as of Nov. 13, 1986. The company continues to act as independent contractor to the trust for the operation of the project.

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

C. Common Stock

	Common Stock Shares	Common Stock Amount (thousands of dollars)	Issue Expense
Balance Dec. 31, 1983	10	\$309,626	\$1,692
Contributed capital		92,892	
Balance Dec. 31, 1984	10	402,518	1,692
Contributed capital		57,261	
Balance Dec. 31, 1985	10	459,779	1,692
Contributed capital		25,045	
Balance Dec. 31, 1986	10	\$484,824	\$1,692

D. Preferred Stock—Redemption Required

The company issued 300,000 shares of \$100 par value, 9.75%, Series G Preferred Stock in Dec. 1982. The stock is redeemable at the option of the company at a redemption price per share of \$109.75, \$103.66, \$102.44 and \$101.22 if redeemed prior to Feb. 15, 1988, 1989, 1990 and 1991, respectively, and \$100.00 thereafter. However, prior to Feb. 15, 1988, no redemption can be financed out of the proceeds of indebtedness or stock ranking prior to or on a parity with the Series G Preferred Stock having a cost of money less than 9.824%. The sinking fund provision requires that 60,000 shares be redeemed at par value (plus accrued dividends) on Feb. 15 of each year, commencing in 1988. This sinking fund provision results in a seven-year average life for these shares. At the option of the company up to an additional 60,000 shares may be redeemed on any sinking fund date.

E. Retained Earnings

Certain of the company's first mortgage bond issues contain provisions that limit the payment of dividends on the company's common stock. At Dec. 31, 1986, approximately \$178 million of the company's retained earnings was available for dividends on its common stock.

F. Retirement Plan

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

In December 1985, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 87 (FAS No. 87) which changed the requirements for accounting for pension expense. TECO Energy implemented FAS No. 87 in 1986. TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. Tampa Electric's share of pension expense for 1986, 1985 and 1984 was \$2.5 million, \$5.3 million and \$4.5 million, respectively. Approximately 65% of plan assets are invested in common stocks and 35% in fixed income investments.

Components of 1986 net pension expense, reconciliation of the funded status and the pension liability at Dec. 31, 1986 are presented below for TECO Energy consolidated.

Components of 1986 net pension expense: (thousands of dollars)

Service cost (benefits earned during the period)	\$ 6,397
Interest cost on projected benefit obligations	6,999
Less: Return on plan assets	
Actual	\$19,398
Less: Net amortization of unrecognized asset and deferred return	8,993
Net return on assets	10,405
Net pension expense	\$ 2,991

The reconciliation of the funded status of the retirement plan and the pension liability recorded by TECO Energy at Dec. 31, 1986 is as follows: (thousands of dollars)

Fair value of plan assets	\$132,585
Projected benefit obligation	(105,314)
Excess of plan assets over projected benefit obligation	27,271
Unrecognized net gain from past experience different from that assumed	(8,664)
Unrecognized net asset (being amortized over 19.5 years)	(18,455)
Pension liability	\$ 152,113
Accumulated benefits (including vested benefits of \$73,704)	\$ 80,113

Assumptions used in determining actuarial valuations:

Discount rate to determine projected benefit obligation	7.5%
Rate of increase in compensation levels	4.4-7.3%
Plan asset growth rate through time	8.5%

(1) Includes Tampa Electric's pension liability recorded at year end of \$139.

In addition to providing pension benefits, the company provides certain health care and life insurance benefits for retired employees. Substantially all of the company's employees become eligible for those benefits when they reach normal retirement age.

Tampa Electric recognizes the cost of providing those benefits by expensing the annual insurance costs, which amounted to \$6.7 million, \$6.1 million and \$5.1 million for 1986, 1985 and 1984, respectively. The cost of providing those benefits during 1986 for the 450 eligible retirees was \$6.6 million and \$6.1 million for the 3,467 active employees; the cost of providing those benefits for the 401 and 370 eligible retirees for 1985 and 1984, respectively, cannot be separated from the cost of providing benefits for the 3,529 and 3,316 active employees for 1985 and 1984, respectively.

G. Income Tax Expense (thousands of dollars)

The company is included in the filing of a consolidated Federal income tax return with its parent and affiliates. The company's income tax expense is based upon a separate return computation. Income tax expense for the years 1986, 1985 and 1984 consist of the following components.

	Federal	State	Total
1986			
Currently payable	\$64,748	\$8,155	\$72,903
Deferred	10,999	1,634	12,633
Investment tax credit(1)	(118)	—	(118)
Amortization of investment tax credit	(4,438)	—	(4,438)
Total income tax expense	<u>\$71,191</u>	<u>\$9,789</u>	<u>80,980</u>
Included in other income, net			(70)
Included in operating expenses			<u>\$80,910</u>
1985			
Currently payable	\$25,449	\$5,324	\$30,773
Deferred	39,022	4,553	43,575
Investment tax credit	12,939	—	12,939
Amortization of investment tax credit	(3,486)	—	(3,486)
Total income tax expense	<u>\$73,924</u>	<u>\$9,877</u>	<u>83,801</u>
Included in other income, net			633
Included in operating expenses			<u>\$84,434</u>
1984			
Currently payable	\$28,843	\$5,247	\$34,090
Deferred	19,818	1,850	21,668
Investment tax credit	16,164	—	16,164
Amortization of investment tax credit	(1,863)	—	(1,863)
Total income tax expense	<u>\$62,962</u>	<u>\$7,097</u>	<u>70,059</u>
Included in other income, net			278
Included in operating expenses			<u>\$70,337</u>

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

The total income tax provisions for the years 1986, 1985 and 1984 differ from amounts computed by applying the federal statutory tax rate to income before income taxes for the following reasons.

	1986	1985	1984
Net income	\$ 94,780	\$ 97,245	\$ 99,096
Total income tax provision	80,980	83,801	70,059
Income before income taxes	<u>\$175,760</u>	<u>\$181,046</u>	<u>\$169,155</u>
Income taxes on above at federal statutory rate (46%)	\$ 80,850	\$ 83,281	\$ 77,811
Increase (Decrease) due to state income tax net of federal income tax	5,287	5,333	3,832
Net effect of allowance for other funds used during construction	(538)	(1,336)	(9,704)
Amortization of investment tax credit	(4,438)	(3,486)	(1,863)
Other	(181)	9	(17)
Total income tax provision	<u>\$ 80,980</u>	<u>\$ 83,801</u>	<u>\$ 70,059</u>
Provision for income taxes as a percent of income before income taxes	<u>46.1%</u>	<u>46.3%</u>	<u>41.4%</u>

G. Income Tax Expense (thousands of dollars) continued

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

	1986	1985	1984
Tax depreciation in excess of book depreciation	\$17,057	\$35,022	\$ 7,560
Construction-related items expensed for tax purposes	5,032	5,956	13,604
Deferred fuel	(6,513)	6,426	86
Other	(2,943)	(3,829)	418
	<u>\$12,633</u>	<u>\$43,575</u>	<u>\$21,668</u>

H. Short-Term Debt

Notes payable at Dec. 31, 1986, consisted of loans from banks and bank trust departments of \$4.0 million and commercial paper of \$10.0 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Although actual cash balances fluctuate, the compensating balance requirements at Dec. 31, 1986, were approximately \$6.5 million. Unused lines of credit at Dec. 31, 1986, were approximately \$70.9 million.

I. Related Party Transactions (thousands of dollars)

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

Expenses	1986	1985	1984
Fuel related costs	\$135,559	\$148,033	\$123,347
Administrative and General - Net	\$ 7,167	\$ 2,313	\$ 1,286
Other	\$ 374	\$ 374	\$ 374

Amounts due from or to affiliates of the company are as follows:

	1986	1985
Accounts receivable	\$ 864	\$ 394
Accounts payable	\$9,621	\$10,592

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

J. Commitments and Contingencies

The company has made certain commitments in connection with its continuing construction program. Total construction expenditures during 1987 are estimated to be \$120.2 million and approximately \$442.5 million for the years 1988-1991.

During 1986, the FPSC issued an order resolving the interest synchronization issue not resolved during the 1982 and 1983 rate cases. The order, which was based on final regulations issued by the Internal Revenue Service (IRS), had no significant impact on the financial statements of the company.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	1,902,580,232	1,902,580,232
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	70,862,637	70,862,637
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	1,973,442,869	1,973,442,869
9	Leased to Others		
10	Held for Future Use	29,290,636	29,290,636
11	Construction Work in Progress	27,540,485	27,540,485
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter Total of lines 8 thru 12)	2,030,273,990	2,030,273,990
14	Accum. Prov. for Depr., Amort., & Depl.	496,791,613	496,791,613
15	Net Utility Plant (enter total of line 13 less 14)	1,533,482,377	1,533,482,377
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	492,365,592	492,365,592
19	Amort. & Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	4,426,021	4,426,021
22	TOTAL In Service (enter total of lines 18 thru 21)	496,791,613	496,791,613
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (enter total of lines 24 and 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (enter total of lines 28 and 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (enter total of lines 22, 26, 30, 31, and 32)	496,791,613	496,791,613

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in Column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
6. Show in column (f), reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	9,635,866	1,041,208
5	TOTAL Intangible Plant (enter total of lines 2, 3, and 4)	9,635,866	1,041,208
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,644,581	-
9	(311) Structures and Improvements	177,800,614	2,907,498
10	(312) Boiler Plant Equipment	630,460,700	8,750,026
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units	232,936,175	5,500,532
13	(315) Accessory Electric Equipment	106,302,290	859,319
14	(316) Misc. Power Plant Equipment	22,302,549	740,099
15	TOTAL Steam Production Plant (enter total of lines 8 thru 14)	1,176,446,909	18,757,474
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (enter total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (enter total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	-
35	(341) Structures and Improvements	1,558,767	322
36	(342) Fuel Holders, Products and Accessories	1,151,019	-
37	(343) Prime Movers		
38	(344) Generators	16,031,724	-
39	(345) Accessory Electric Equipment	2,096,912	-

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				(301) 2
				(302) 3
-	-	-	10,677,074	(303) 4
				5
				6
				7
606,202	-	-	6,038,379	(310) 8
408,216	(677,899)	-	179,621,997	(311) 9
1,487,352	(136,290)	-	637,587,084	(312) 10
				(313) 11
758,769	27,630	-	257,705,568	(314) 12
1,123,885	1,113,671	-	107,151,395	(315) 13
35,627	(22,448)	-	22,984,573	(316) 14
4,420,051	304,664	-	1,191,088,996	15
				16
				(320) 17
				(321) 18
				(322) 19
				(323) 20
				(324) 21
				(325) 22
				23
				24
				(330) 25
				(331) 26
				(332) 27
				(333) 28
				(334) 29
				(335) 30
				(336) 31
				32
				33
-	-	-	834,366	(340) 34
-	-	-	1,559,088	(341) 35
-	-	-	1,151,019	(342) 36
				(343) 37
-	-	-	16,031,724	(344) 38
-	-	-	2,096,912	(345) 39

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(345) Misc. Power Plant Equipment	19,282	-
41	TOTAL Other Production Plant (enter total of lines 34 thru 40)	21,692,070	322
42	TOTAL Production Plant (enter total of lines 15,23,32, and 41)	1,198,138,978	18,757,796
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	8,361,726	247,220
45	(352) Structures and Improvements	649,279	101,542
46	(353) Station Equipment	59,997,713	2,738,932
47	(354) Towers and Fixtures	4,299,643	-
48	(355) Poles and Fixtures	27,986,143	2,102,766
49	(356) Overhead Conductors and Devices	32,646,018	2,153,601
50	(357) Underground Conduit	695,802	3,413
51	(358) Underground Conductors and Devices	916,664	-
52	(359) Roads and Trails	1,360,359	26,641
53	TOTAL Transmission Plant (enter total of lines 44 thru 52)	136,913,347	7,374,115
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,476,218	110,060
56	(361) Structures and Improvements	429,631	20,405
57	(362) Station Equipment	53,988,921	6,861,987
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	55,819,908	3,276,875
60	(365) Overhead Conductors and Devices	83,945,961	9,926,739
61	(366) Underground Conduit	27,717,560	3,592,343
62	(367) Underground Conductors and Devices	37,555,412	4,737,899
63	(368) Line Transformers	93,931,343	10,555,416
64	(369) Services	40,698,502	4,570,142
65	(370) Meters	24,202,397	3,575,537
66	(371) Installations on Customer Premises	386,913	-
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	24,470,361	3,157,544
69	TOTAL Distribution Plant (enter total of lines 55 thru 68)	445,623,127	50,384,947
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	2,849,838	(1,005,952)
72	(390) Structures and Improvements	16,749,413	3,207,016
73	(391) Office Furniture and Equipment	20,834,942	5,291,622
74	(392) Transportation Equipment	21,032,109	5,136,016
75	(393) Stores Equipment	808,328	97,635
76	(394) Tools, Shop and Garage Equipment	3,667,621	443,399
77	(395) Laboratory Equipment	2,139,468	278,210
78	(396) Power Operated Equipment		
79	(397) Communication Equipment	34,197,792	3,295,985
80	(398) Miscellaneous Equipment	243,337	76,888
81	SUBTOTAL (enter total of lines 71 thru 80)	102,602,847	16,820,819
82	(399) Other Tangible Property		
83	TOTAL General Plant (enter total of lines 81 and 82)	102,602,847	16,820,819
84	TOTAL (Accounts 101 and 106)	1,892,914,166	94,378,885
85	(102) Electric Plant Purchased (see instr. 8)		
86	(Less) (102) Electric Plant Sold (see instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	1,892,914,166	94,378,885

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
-	-	-	19,282	(346): 40
-	-	-	21,692,392	41
4,420,051	304,665	-	1,212,781,388	42
-	-	-	-	43
92,777	-	-	8,516,169	(350): 44
-	-	-	750,821	(352): 45
188,054	130,764	-	62,679,355	(353): 46
-	-	-	4,299,643	(354): 47
329,810	33,758	-	29,792,857	(355): 48
189,220	40,127	-	34,650,526	(356): 49
-	-	-	699,215	(357): 50
-	-	-	916,664	(358): 51
-	-	-	1,387,000	(359): 52
799,861	204,649	-	143,692,250	53
-	-	-	-	54
-	-	-	2,586,278	(360): 55
-	-	-	450,036	(361): 56
180,460	(130,764)	-	60,539,684	(362): 57
-	-	-	-	(363): 58
698,230	(40,779)	-	58,357,774	(364): 59
1,003,852	3,445	-	92,872,293	(365): 60
1,495	(27)	-	31,308,381	(366): 61
165,933	-	-	42,127,378	(367): 62
1,583,281	3,423	-	102,906,921	(368): 63
320,116	654	-	44,949,182	(369): 64
531,781	-	-	27,246,153	(370): 65
386,913	-	-	-	(371): 66
-	-	-	-	(372): 67
472,643	211	-	27,155,473	(373): 68
5,344,684	(163,837)	-	490,499,553	69
-	-	-	-	70
-	-	-	1,843,886	(389): 71
221,191	(305,069)	-	19,430,169	(390): 72
289,692	-	-	25,836,871	(391): 73
2,274,094	-	-	23,894,031	(392): 74
3,067	-	-	982,896	(393): 75
87,772	-	-	4,023,248	(394): 76
-	-	-	2,417,678	(395): 77
-	-	-	-	(396): 78
409,770	(40,128)	-	37,043,879	(397): 79
-	(279)	-	319,946	(398): 80
3,285,586	(345,476)	-	115,792,604	81
-	-	-	-	(399): 82
3,285,586	(345,476)	-	115,792,604	83
13,850,182	-	-	1,973,442,869	84
-	-	-	-	(102): 85
-	-	-	-	86
-	-	-	-	(103): 87
13,850,182	-	-	1,973,442,869	88

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Indeterminate	4,317,871
5				
6	Transmission Line Right-of-Way			
7	from Port Manatee Site - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Indeterminate	1,111,232
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	Indeterminate	15,977,263
13				
14	Phosphate Area Transmission			
15	Right-of-Way North of			
16	Hillsborough/Manatee County Line,			
17	West of Highway 301, East of			
18	U.S. Highway 41	1973	Indeterminate	968,769
19				
20	Transmission Substation Sites -			
21	Located throughout Company's			
22	Service Area	Various	Various	1,049,276
23				
24	Distribution Substation Sites -			
25	Located throughout Company's			
26	Service Area	Various	Various	4,764,166
27				
28	Power Plant Site I - South of			
29	S.R. 60, West of Pleasant Grove			
30	Road, North of Durant Road in			
31	Hillsborough County	1973	Indeterminate	493,702
32				
33	Big Bend Buffer Land	1986	Indeterminate	608,357
34				
35				
36				
37				
38				
39	(Lines 40 thru 44 not used)			
45	TOTAL			29,290,636

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CONSTRUCTION WORK IN PROGRESS - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	C62 McKay Bay Relocation CKTs	1,163,667	11
2	C87 BB1 & 2 Computer Sys. Replace	4,484,739	530,648
3	D57 Spring Street Vault	135,846	11
4	E26 Harbour Island Sub.	504,889	2,302,139
5	E41 Belmont Heights Sub.	216,429	81,781
6	E73 Meadow Park Sub.	863,796	11
7	E75 George Road Sub.	105,539	69,765
8	F39 Blanton Substation	139,117	37,707
9	F43 46th Street Sub.	196,979	82,902
10	F82 Energy Management System	9,522,983	28,944,186
11	F83 PCB Transformer Replacement	445,569	918,042
12	F95 BB1 BO CTL Replacement	317,084	930,503
13	F96 BB2 BO CTL System Replacement	1,081,016	172,558
14	F98 BB2 Transmitter System Upgrade	111,667	4,879
15	G88 Lake Arietta Substation	246,982	541,994
16	G94 Bradley CKT 230401 Relocate	174,415	239,224
17	H09 Bloomingdale South Feeder	146,314	11
18	H30 GMC Bucket Unloader Replacement	2,490,104	1,256,452
19	H42 Hyde Park/Bookers Point 69KV Loop	157,081	2,712,147
20	H45 Cannon Substation Breaker Replacement	843,608	11
21	H73 Wheeler Road	143,383	2,472,767
22	J21 North Tampa Office Bldg. & Land	460,543	136,830
23	J26 BB Coal Dust Containment	238,384	4,018
24	J62 BB2 Boiler Feed Pump Turbine Control	100,796	16,398
25	J73 West Loop M/W Multiplex	149,502	11
26	J90 1st Street 13 KV Circuit	102,466	1,900
27	J95 New IRM Facility	280,705	4,039,052
28	J96 Cannon No. 4 Hot Reheat Line	388,939	641,714
29	K65 IRM Bldg. IV Relay Svcs.	118,849	11
30	K84 Cannon 6 LP Rotor	261,436	1,257,956
31	L51 New PBI TECO Plaza	318,450	458,475
32	Minor Projects	1,629,208	
33			
34			
35			
36	(Lines 37 thru 42 not used)		
43	TOTAL	27,540,485	47,854,037

11 Projects will be placed in service in early 1987.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	1,845,189
2	Pension Cost	554,570
3	Taxes	1,518,370
4	Administrative and General	4,090,150
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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18		
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30		
31		
32		
33		
34		
35		
36	(Lines 37 thru 45 not used)	
46	TOTAL	8,008,279

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain; (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

AFUDC is charged directly to all eligible construction work in progress by the following method:
The current month AFUDC basis less the amount included in the rate base (1/1/86 through 12/31/86 - \$2,555,000) is multiplied by 1/12 of the yearly AFUDC rate. This amount is divided by the basis to determine the effective monthly rate. This rate is then applied to each project eligible for AFUDC. The annual percentage rate used during 1986 was 9.62%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Pension cost and payroll taxes are charged to construction based on the capitalization ratio of payroll cost. The amount of these overheads is spread to construction work orders on the basis of the payroll cost that is capitalized. Pension cost in the amount of \$554,570 and payroll taxes in the amount of \$1,518,370 were applied to construction work orders during 1986.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workers' compensation insurance cost, general liability insurance cost, claims and damages section wages and salaries, and the cost of providing safety, accident prevention and similar educational activities. The amount of A & G to be capitalized is determined by a study. The costs capitalized are allocated to construction projects on the basis of payroll charged directly to each project. A & G costs in the amount of \$4,090,150 were applied to construction work orders during 1986.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title	Amount	Capitalization Ratio (Percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
(1)	Average Short-Term Debt	\$ 15,468,343		
(2)	Short-Term Interest			11.14
(3)	Long-Term Debt	\$ 538,697,978	42.41	8.35
(4)	Preferred Stock	\$ 84,956,000	6.69	7.64
(5)	Common Equity	\$ 646,552,288	50.90	14.50
(6)	Total Capitalization		100.00	
(7)	Average Construction Work in Progress Balance	\$ 17,509,179		

2. Gross Rate for Borrowed Funds $= (S/W) + d (D/D+P+C) (1-S/W) = 10.25\%$

3. Rate for Other Funds $[1 - S/W] [p (P/D+P+C) + c (C/D+P+C)] = .92\%$

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 8.83%
- b. Rate for Other Funds - .79%

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant In Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	421,112,267	421,112,267		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	74,640,552	74,640,552		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses - Clearing	1,789,206	1,789,206		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	76,429,758	76,429,758		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(13,850,181)	(13,850,181)		
12	Cost of Removal	(2,829,797)	(2,829,797)		
13	Salvage (Credit)	6,043,251	6,043,251		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(10,636,727)	(10,636,727)		
15	Other Debit or Cr. Items (Describe) *	5,460,294	5,460,294		
16					
17	Balance End of Year (enter Total of lines 1, 9, 14, 15 and 16)	492,365,592	492,365,592		
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	295,667,440	295,667,440		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	10,678,206	10,678,206		
23	Transmission	34,581,694	34,581,694		
24	Distribution	122,783,842	122,783,842		
25	General	23,194,116	23,194,116		
26	TOTAL (Enter Total of lines 18 thru 25) **	486,905,298	486,905,298		

* FPSC mandated adjustment to reflect effects of interest synchronization which has not yet been classified by function.

** Does not include interest synchronization totaling \$5,460,294.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

NONUTILITY PROPERTY (Account 121)

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

Line: No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall Located			
2	at TECO Plaza, Downtown Tampa, Street Address:			
3	702 W. Franklin Street	226,446	2,854	229,300
4	Artwork at TECO Plaza, Downtown Tampa, Street			
5	Address: 702 W. Franklin Street	83,005	2,327	85,332
6				
7				
8				
9				
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27				
28				
29				
30				
31				
32				
33	(Lines 34 thru 43 not used)			
44	Minor Item Previously Devoted to Public Service			
45	Minor Items-Other Nonutility Property	169	5,615	5,784
46	TOTAL	309,620	10,796	320,416

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.,) affected - debited or credited. Show separately debit or credit to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	84,831,257	75,628,000	Production
2	Fuel Stock Expenses Undistributed (Account 152)	850	329	Production
3	Residuals and Extracted Products (Account 153)	(6,054)	-	Production
4	Plant Materials and Operating Supplies (Account 154) :			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	33,867,812	35,215,347	Various
12	Merchandise (Account 155)	-	-	
13	Other Materials and Supplies (Account 156)	-	-	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-	-	
15	Stores Expense Undistributed (Account 163)	16,602	186	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	118,710,467	110,843,862	

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

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

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr) (a))	Total Amount of Charges (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	Port Manatee Site. Preliminary Engineering and Environmental studies.					
22	FERC approval for the amortization of this cost over a five-year period was dated March 7, 1984. The amortization period is 1/1/83 through 12/31/87.					
23						
24						
25						
26						
27						
28	The Cost of Plant disallowed in plant in service by FPSC in Order #15451, Docket #850050 EI, issued 12/13/85. The amortization period is 12/85 through 11/90. FERC authorization was approved by a letter dated 2/28/86.					
29						
30						
31						
32						
33						
34						
35						
36						
37	(Lines 38 thru 48 not used)					
49	TOTAL					

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (1% of the Balance at End of Year for Account 186 or amount less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debt (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance At End of Year (f)
				Account Charged (d)	Amount (e)	
1	Reclassifications	3,064		186	3,064	-
2	Accounts Payable Transactions					
3	Pending Distribution	113	29,140	186	6,748	22,505
4	Electromagnetic Fields	-	58,522			58,522
5	Amortization IBM					
6	Computer Loss	107,499		921	56,087	51,412
7	Polychlorinated Biphenyl					
8	Mgt Program	47,626		588	47,626	-
9	Dir Cntrl Load Mgt Prog Equip	20,912		908	20,912	-
10	Pyramid Suit-Legal Expense	90,371		923	90,371	-
11	Undistributed Payroll	133,026	3,384,014	Various	3,318,987	198,053
12	Storage Water Heat Equipment	4,239,286	2,584,786	908	1,383,675	5,440,397
13	Comm/Ind Load Mgt	403,818	31,869	908	100,974	334,713
14	McWally/Pittsburg Litigation	904		107	904	-
15	BB4 PGD Sys Past Warranty	-	2,446,686			2,446,686
16	BB4 PGD Inlet Duct	-	95			95
17	BB4 PGD Line Pressure Relief	-	3,313			3,313
18	Dir Cntrl Load Mgt Residential	234,246		908	115,636	118,610
19	BB4 PGD Design/Instl Fine Mesh	-	16			16
20	BB4 PGD-Bypass Reheat to Mix	-	1,058			1,058
21	BB4 PGD Reheat Steam Tube Bndl	-	98			98
22	BB4 PGD-Quencher Agitator	-	40			40
23	BB4 PGD - Inlet Transition	-	1,287			1,287
24	BB4 PGD/R-C Future Warranty	-	127,867			127,867
25	BB4 PGD Sys Litigation Cost	-	4,087			4,087
26	Lakeland Elec Utility Eval	-	240,167	146	240,167	-
27	Deferred Conservation Costs	2,171,465		908	682,816	1,488,649
28	Deferred Fuel Costs	13,299,049	174,221	557	13,473,270	-
29						
30						
31						
32						
33						
34						
35	(Lines 36 thru 46 not used)					
47	Misc. Work in Progress	546,512	1,423,819	186	1,085,151	885,180
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	21,297,891	10,511,085		20,626,388	11,182,588

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Insurance Reserve	1,363,309	1,632,418
3	Lease Payments	3,109,008	3,180,855
4	Plant Site Write-Off	1,411,672	2,030,847
5	Rate Refund	2,008,450	2,673,906
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	7,892,439	9,518,026
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) - Lease Payments	1,448,239	1,518,018
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	9,340,678	11,036,044

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CAPITAL STOCK (Accounts 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	ACCOUNT 201			
2	Common Stock	25,000,000	No Par	
3	ACCOUNT 204			
4	Preferred Stock	1,500,000	100	
5	4.32% Cumulative Series A			103.75
6	4.16% Cumulative Series B			102.875
7	4.58% Cumulative Series D			101.00
8	8.00% Cumulative Series E			104.00
9	7.44% Cumulative Series F			103.00
10				
11				
12				
13				
14	9.75% Cumulative Series G - Redemption Required			109.75
15				
16				
17	Preferred Stock	2,500,000	No Par	
18				
19	Preferred Stock	2,500,000	No Par	
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	(Lines 31 thru 41 not used.)			
42				

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT				Line No.
(Total amount outstanding without reduction for amounts held by respondent.)		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
10	119,696,788					1
						2
						3
						4
49,600	4,960,000					5
50,000	5,000,000					6
100,000	10,000,000					7
149,960	14,996,000					8
200,000	20,000,000					9
						10
549,560	54,956,000					11
						12
						13
300,000	30,000,000					14
						15
None						16
						17
None						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						42

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2	ACCOUNT 207		
3	Premium on Sale of Preferred Stock, Series A		12,995
4	Premium on Sale of Preferred Stock, Series B		6,250
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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26			
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29			
30			
31			
32			
33			
34			
35	(Lines 36 thru 45 not used.)		
46	TOTAL		19,245

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1		
2	ACCOUNT 208	
3	None	
4		
5	ACCOUNT 209	
6	None	
7		
8	ACCOUNT 210	
9	Gain on Cancelled Stock:	
10	No Activity During Year - Balance 12/31/86	28,238
11		
12	ACCOUNT 211	
13	Miscellaneous Paid In Capital:	
14	Balance 1/1/86	340,034,741
15	Equity Contribution from Parent	25,044,857
16		
17	Balance 12/31/86	365,079,598
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	(Lines 30 thru 38 not used.)	
40	TOTAL	365,107,836

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

DISCOUNT ON CAPITAL STOCK (Account 213)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	ACCOUNT 213	
3	None	
4		
5		
6		
7		
8		
9		
10	(Lines 11 thru 20 not used.)	
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

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

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
LONG TERM DEBT (Accounts 221, 222, 223, and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, given Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
	ACCOUNT 221 - First Mortgage Bonds		
1	4 1/8% Series Due 1986	10,000,000	45,351
2			(14,000)P
3	4 1/4% Series Due 1988	25,000,000	89,765
4			(345,750)P
5	4 1/2% Series Due 1993	48,000,000	144,830
6			(590,400)P
7	5 1/2% Series Due 1996	25,000,000	73,250
8			(213,250)P
9	7 1/4% Series Due 1998	30,000,000	86,219
10			(270,900)P
11	7 1/4% Series Due 2001	35,000,000	105,031
12			(83,300)P
13	7 3/8% Series Due 2002	40,000,000	117,244
14			(63,600)P
15	8 1/2% Series Due 2004	50,000,000	141,418
16			(182,500)P
17	ACCOUNT 221 - Installment Contracts		
18	5 3/4% Due 2007	27,000,000	467,202
19	7 3/4% - 8 1/4% Due 1994 - 2004	44,000,000	1,134,454
20	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
21	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
22	9.9% Due 2011 - 2014	85,950,000	769,700
23	Variable Rate Due 2005	20,665,000	212,070
24	(Lines 25 thru 32 not used.)		
33	TOTAL	565,615,000	5,184,888

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986
LONG TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

- Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
 11. Explain any debits and credits other than amortization debited to Account 428, "Amortization of Debt Discount and Expense", or credited to Account 429, "Amortization of Premium on Debt - Credit".
 12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
 13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
 14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
 15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, "Interest on Long-Term Debt" and Account 430, "Interest on Debt to Associated Companies".
 16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amt out- stndg w/o reduct- ion for amts held by respdt) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
8/1/56	8/1/86	8/1/56	8/1/86	-	233,331	1
						2
7/1/58	7/1/88	7/1/58	7/1/88	25,000,000	1,062,504	3
						4
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,160,000	5
						6
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,374,996	7
						8
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	9
						10
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,537,496	11
						12
1/1/72	1/1/02	2/1/72	2/1/02	40,000,000	2,949,996	13
						14
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	15
						16
						17
3/1/72	3/1/07	3/1/72	3/1/07	26,140,000	1,506,779	18
12/1/74	12/1/04	12/1/74	12/1/04	32,000,000	2,564,377	19
8/1/81	7/31/11	8/1/81	7/31/11	25,000,000	2,960,928	20
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	10,344,110	21
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,056	22
12/12/85	12/1/05	12/12/85	12/1/05	19,907,181	916,438	23
						24
				541,997,181	43,545,015	33

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	94,780,263
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	80,980,063
4	Taxable Income Not Reported on Books	
5	Rate Refund	1,358,905
6	Unbilled Revenue	2,516,117
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	76,313,829
11	Insurance Reserve	549,535
12	Deferred Lease Payments	498,703
13	MacInnes Site Write-Off	1,272,000
13A	Deferred Fuel/Conservation Expense	13,981,865
13B	Bad Debt Reserve - Net Book/Tax Difference	103,683
14	Income Recorded on Books Not Included in Return	
15	AFUDC	1,845,189
16	Dividends Received Exclusion	170,505
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	108,641,796
21	Non-Base Items	8,563,454
22	Cost of Removal	2,462,453
27	Federal Tax Net Income	150,671,566
28	Show Computation of Tax:	
29	State Taxable Income	150,671,566
30	Tax @ 5.5%	8,286,936
31	Adjustment to Record Prior Year's Tax Return True-ups	(26,502)
32	Adjustment of AFUDC Depreciation - State	(106,000)
33	Federal Taxable Income	142,384,630
34	Adjustment to Record Nontaxable Interest Income	(61,836)
35	Adjusted Taxable Income	142,322,794
36	Federal Tax @ 46%	65,466,485
37	Adjustment of AFUDC Depreciation - Federal	(838,000)
38	Adjustment to Record Prior Year's Tax Return True-ups	(120)
39	Federal Income Tax	64,630,365
40	Plus: Investment Tax Credit (Includes Prior Years' True-ups)	117,917
41		
42	Net Federal Income Tax - Per Books	64,748,282
43		
44	(Lines 7, 8, 17, 18, 23 thru 26 not used)	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

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

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR:		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL					
2	-----					
3	Income 1986			65,100,486	52,547,205	(4,759,765) (1)
4	Income Prior to 86	(13,219,904)		(352,204)	(9,700,207)	(1,696,011) (2)
5	Unemployment					
6	1986			208,002	206,078	
7	1985	5,292			5,292	
8	FICA					
9	1986			7,614,957	7,658,676	
10	1985	(21,909)		21,909		
11	Vehicle Use			4,581	4,581	
12						
13	STATE					
14	-----					
15	Income 1986			8,286,936	8,655,585	(535,422) (3)
16	Income Prior to 86	841,532		(132,502)	1,592,791	(80,517) (4)
17	Gross Receipts					
18	1986			11,089,637	7,924,780	310,101 (5)
19	1985	3,544,632			3,544,632	
20	Unemployment					
21	1986			51,957	51,639	
22	1985	1,202			1,202	
23	Public Serv Comm	493,973		639,167	819,194	17,181 (6)
24	Intangible			12,000	12,809	
25	Occupational License			1,312	1,312	
26	Sales Tax	3,000		132,136	72,302	
27						
28						
29						

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where appl. & acct. charged)				
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
						1
						2
7,793,516		64,800,199			300,287 (409.20)	3
(5,567,912)		(352,204)				4
						5
1,924		167,897			40,105 (107.00)	6
						7
						8
(43,719)		6,146,710			1,468,247 (107.00)	9
		21,909				10
		4,581				11
						12
						13
						14
(904,071)		8,273,415			13,521 (409.20)	15
(964,278)		(132,502)				16
						17
3,474,958		11,089,637				18
						19
						20
318		41,939			10,018 (107.00)	21
						22
331,127		639,167				23
(809)		12,000				24
		1,312				25
62,834		132,136				26
						27
						28
						29

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR:		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
30	LOCAL					
31	-----					
32	Real and Personal					
33	Property			17,790,815	1,014,906	
34	Franchise					
35	1986			15,470,557	13,697,671	
36	1985	3,392,732			3,392,732	
37	Occupational License			2,623	2,623	
38						
39						
40						
41	TOTAL	(4,959,450)	(7)	125,942,369	91,505,803	(6,744,433)
(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust						(4,230,694)
Reclassification of PAYSOP Credit						(528,000)
Reclassification of TRASOP Credit						(1,071)
						(4,759,765)
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust						(314,772)
Adjustment to record tax effect of exercise of stock options						(531,626)
Reclassification of PAYSOP Credit						27,565
Reclassification of TRASOP Credit						(877,178)
						(1,696,011)
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust						(535,286)
Reclassification of TRASOP Credit						(136)
						(535,422)
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust						(13,254)
Adjustment to record tax effect of exercise of stock options						(67,263)
						(80,517)
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues						310,101
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Rev						17,181
(7) Includes (\$102,554) charged to Account 232; should be charged to Account 236.						

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED(Show utility dept. where appl. & acct. charged)					Line No.
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
							30
							31
							32
16,775,909		17,635,015			155,800 408.20		33
							34
1,772,886		15,470,557					35
							36
		2,623					37
							38
							39
							40
22,732,683		123,954,391			1,987,978		41

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	2,556,908	411.30		411.31	286,308	
3	4%	4,872,599	411.30	(1)	(4) 411.31	315,287	
4	7%						
5	10% & 8%	96,605,471	411.30	(2)	75,515	411.31	3,855,475 (4) (814,175)
6							
7							
8	TOTAL	104,034,978		75,511		4,457,070	(814,175)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Non-Utility 10%	199,037	411.40	(3)	(193,428)	411.41	(19,528)
11							
12	Grand Total	104,234,015		(117,917)		4,437,542	(814,175)
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33	(Lines 34 thru 47 not used.)						
48							

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
		(1) Includes amounts resulting from filing 1985 tax return	
		(2) Includes amounts resulting from filing 1985 tax return and adjustments to record results of 1981 and 1982 IRS Audit	1
2,270,600	27 Years	(3) Adjustments to record results of 1981 and 1982 IRS Audit	2
4,557,308	27 Years		3
		(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	4
92,011,336	25, 27 Years		5
			6
			7
98,839,244			8
			9
25,137	27 Years		10
			11
98,864,381			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			48

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Provision for Revenue Refunds	4,101,389	449	9,206,613	5,105,224	-
2	Transport Rd Subst Land	1,000	Var	1,000	-	-
3	Fuel Inventory	-	501	1,637,787	1,946,721	308,934
4	Tenants Rent	61,657	418	837,765	854,113	78,005
5	Unclaimed Items	10,816	-	12,535	14,800	13,081
6	Unclaimed Checks	12,827	-	767	250	12,310
7	CATV Line Alterations - Group W	29,828	Var	-	156,811	186,639
8	CATV Line Alterations - Other	12,898	Var	9,110	-	3,788
9	CATV Project Variance	(5,177)	Var	64,158	205,320	135,985
10	CATV Line Alterations - Adv	977,226	Var	1,072,660	94,469	(965)
11	Deferred Lease Payments - Util	6,264,585	931	2,317,095	2,668,078	6,615,568
12	Deferred Lease Payments - Non-Util	2,872,176	418	813,693	961,417	3,019,900
13	CATV Project Variance - Other	4,734	Var	-	-	4,734
14	Contract Retention	-	-	-	3,923,668	3,923,668
15	DOT - Right-of-Way Land	(1,304)	350	-	1,304	-
16	Deferred Peabody Cost	127,370	923	127,370	-	-
17	Sale - Auburndale Office	21,871	Var	4,728	-	17,143
18	Amtz - 8/15/85-8/15/90	-	-	-	-	-
19	Deferred Compensation	55,976	-	34,699	28,498	49,775
20	Sale - Gannon Station Land	(1,500)	-	3,000	-	(4,500)
21	Sale - BB4 PP&L Right-of-Way	(500)	-	-	1,000	500
22	Sale - Northway Subdivision	-	Var	6,110	6,110	-
23	Sale - Northway Subdivision	-	560	1,124	1,124	-
24	Sale - Portion of River Substation	-	Var	87,679	118,211	30,532
25	Amtz - 3/1/86-3/1/91	-	-	-	-	-
26	Sale - Fla Ave Subdivision	-	-	713	-	(713)
27	Deferred Credit - Ruskin Sale	-	Var	15,017	85,000	69,983
28	Amtz - 11/1/86-11/1/91	-	-	-	-	-
29	Deferred Credit - Fuel	6,151,296	456	10,285,552	9,792,071	5,657,705
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	(Lines 40 thru 46 not used.)					
47	TOTAL	20,697,168		26,539,285	25,964,189	20,122,072

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	7,934,533	49,665	(5,976)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	7,934,533	49,665	(5,976)
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	7,934,533	49,665	(5,976)
18	Classification of TOTAL			
19	Federal Income Tax	7,137,577	44,086	(5,304)
20	State Income Tax	796,956	5,579	(672)
21	Local Income Tax			

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct.No. (g)	Amount (h)	Acct.No. (i)	Amount (j)		
							1
							2
							3
						7,978,222	4
							5
							6
							7
						7,978,222	8
							9
							10
							11
							12
							13
							14
							15
							16
						7,978,222	17
							18
						7,176,359	19
						801,863	20
							21

NOTES (Continued)

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	215,801,430	30,734,266	(9,051,294)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	215,801,430	30,734,266	(9,051,294)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	215,801,430	30,734,266	(9,051,294)
10	Classification of TOTAL			
11	Federal Income Tax	195,828,579	26,646,375	(7,613,372)
12	State Income Tax	19,972,851	4,087,891	(1,437,922)
13	Local Income Tax			

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Acct.No (g)	Amount (h)	Acct.No (i)	Amount (j)		
		232.IX	(666,940)	232.IX	5,241,030	242,058,492	1
							2
							3
							4
		232.IX	(666,940)	232.IX	5,241,030	242,058,492	5
							6
							7
							8
		232.IX	(666,940)	232.IX	5,241,030	242,058,492	9
							10
			(516,148)		4,652,389	218,997,823	11
			(150,792)		588,641	23,050,669	12
							13

NOTES (Continued)

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric	18,043,808	6,284,381	(13,682,870)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	18,043,808	6,284,381	(13,682,870)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	18,043,808	6,284,381	(13,682,870)
20	Classification of TOTAL			
21	Federal Income Tax	16,112,458	5,578,558	(12,146,096)
22	State Income Tax	1,931,350	705,823	(1,536,774)
23	Local Income Tax			

NOTES

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct.No: (g)	Amount (h)	Acct.No: (i)	Amount (j)		
		232.XY	(526,514)	232.XY	1,226,304	11,345,109	1
							2
							3
							4
							5
							6
							7
							8
		232.XY	(526,514)	232.XY	1,226,304	11,345,109	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
		232.XY	(526,514)	232.XY	1,226,304	11,345,109	
							20
			(467,379)		1,088,572	10,166,113	21
			(59,135)		137,732	1,178,996	22
							23

NOTES (Continued)

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATING REVENUES (Account 400)

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	358,892,716	330,458,430
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	221,316,022	193,461,112
5	Large (or Ind.) (See Instr. 4)	129,052,399	160,455,001
6	(444) Public Street and Highway Lighting	6,191,148	5,432,393
7	(445) Other Sales to Public Authorities	50,491,880	44,573,900
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	765,944,165	734,380,836
11	(447) Sales for Resale	37,371,101	38,048,999
12	(447) Contract Sales-PP&L	50,462,433	83,591,042
13	TOTAL Sales of Electricity	853,777,699	856,020,877
14	(Less) (449.1) Provision for Rate Refunds	1,858,905	3,428,151
15	TOTAL Reve. Net of Prov. for Refunds	851,918,794	852,592,726
16	Other Operating Revenues		
17	(450) Forfeited Discounts		
18	(451) Miscellaneous Service Revenues	4,269,537	2,579,690
19	(453) Sales of Water and Water Power		
20	(454) Rent from Electric Property	2,060,248	1,423,780
21	(455) Interdepartmental Rents		
22	(456) Other Electric Revenues	1,053,419	710,022
23	(456) Deferred Fuel Revenue	2,745,182	(429,024)
24	(456) Unbilled Revenue	(2,516,117)	4,546,593
25			
26	TOTAL Other Operating Revenues	7,612,269	8,831,061
27	TOTAL Electric Operating Revenues	859,531,063	861,423,787

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

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

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
4,515,873	4,332,140	358,687	344,611	1
				2
				3
3,316,618	3,131,231	45,420	42,945	4
2,634,404	3,572,110	559	511	5
38,108	37,357	123	118	6
789,717	747,362	2,999	2,841	7
				8
				9
11,294,720	11,820,200	407,788	391,026	10
1,756,881	1,251,309			11
77,883	1,030,999			12
13,129,484 **	14,102,508 **			13
				14

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

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

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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, excluding data for Sales for Resale is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in the number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	kWh of Sales per Customer (e)	Revenue per kWh Sold (f)
1	Residential					
2	-----					
3	RS Residential	4,501,486	356,659,326	358,677	13	\$79.23
4	OL 1&2 General Outdoor Lighting	14,387	2,233,390	2,048	7	\$155.24
5				(2,038) dupl.		
6						
7	Total	4,515,873	358,892,716	358,687	13	\$79.47
8						
9	Fuel Adj. Included in Above					
10	-----					
11	RS Residential		118,018,208			
12	OL 1&2 General Outdoor Lighting		364,822			
13						
14	Total		118,383,030			
15						
16	Commercial & Industrial					
17	-----					
18	GS Gen Serv Non-Demand	1,055,532	71,809,556	37,347	28	\$68.03
19	GS LD Gen Serv Large Demand	967,843	56,734,772	91	10,636	\$58.62
20	GSD Gen Serv Demand	2,316,466	148,888,553	6,007	386	\$64.27
21	IS 1 Interruptible Ind.	1,519,074	65,162,601	54	28,131	\$42.90
22	IS 3 Interruptible Ind.	47,032	2,172,268	2	23,516	\$46.19
23	TS Temporary Service	3,385	459,186	2,463	1	\$135.65
24	OL 1&2 Genl Outdoor Lighting	41,690	5,141,485	2,491	17	\$123.33
25				(2,476) dupl.		
26						
27	Total	5,951,022	350,368,421	45,979	129	\$58.88
28						
29						
30						

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
31	Fuel Adj Included in Comm & Ind.					
32	-----					
33	GS Gen Serv Non-Demand		27,470,068			
34	GSLD Gen Serv Large Demand		24,755,282			
35	GSD Gen Serv Demand		60,041,786			
36	IS 1 Interruptible Ind.		36,186,113			
37	IS 3 Interruptible Ind.		1,084,032			
38	TS Temporary Service		88,525			
39	OL 1&2 Genl Outdoor Lighting		1,055,807			
40	-----					
41	Total		150,681,613			
42	-----					
43	Street Lighting					
44	-----					
45	SL 1, 2 & 3 Street Lighting	38,108	6,191,148	123	310	\$162.46
46	-----					
47	Fuel Adj Included in above		964,291			
48	-----					
49	-----					
50	Other Public Authority					
51	-----					
52	RS Residential	7,289	593,908	48	152	\$81.48
53	GS Gen Serv Non-Demand	38,533	3,050,775	2,266	17	\$79.17
54	GSLD Gen Serv Large Demand	427,032	24,336,749	28	15,251	\$56.99
55	GSD Gen Service Demand	312,325	21,976,186	656	476	\$70.36
56	OL 1&2 Genl Outdoor Lighting	4,538	534,262	1	4,538	\$117.73
57	-----					
58	Total	789,717	50,491,880	2,999	263	\$63.94
59	-----					
60	Fuel Adj Included in					
61	Other Public Authority					
62	-----					
63	RS Residential		190,385			
64	GS Gen Serv Non-Demand		1,009,131			
65	GSLD Gen Serv Large Demand		10,954,243			
66	GSD Gen Service Demand		8,062,596			
67	OL 1&2 Genl Outdoor Lighting		115,011			
68	-----					
69	Total		20,331,366			
70	-----					
71	* NOTE: Unbilled Revenues are computed on a composite basis and not allocated to specific rates					
72	or customer classifications.					
73	Total Billed	11,294,720	765,944,165	407,788		
74	Total Unbilled Rev (See Instr. 6)	*	(2,516,117)	*	*	*
75	TOTAL	11,294,720	763,428,048	407,788		

TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1986

SALES FOR RESALE (Account 447)

1. Report of sales during the year to other utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide in column (a) Subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state/county of origin identified in column (e), providing a subtotal for each state/county of deliver in columns (l) and (p).

Line No.	Sales To	C S I L E S T A R T A S P A T S O T I I R E S F T I C A L C A C I A T R N L I O S S N S	FPRC Rate Schedule No. of Seller	Point of Delivery (State or County)	Substation Ownership (If Ap- plicable)	MW or MVA Demand (Specify which)		
						Contract Demand	Average Monthly Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Florida Power Corp (2)					N/A	N/A	N/A
2	Florida Power & Light (2)				See Page 328	N/A	N/A	N/A
3	Contract Sales To FP&L (2)	FP(P)				N/A	214 MW	174 MW
4	Lakeland (5)					N/A	N/A	N/A
5	FHPA (5)		N					
6	Ft. Pierce (5)							
7	Gainesville (5)		O					
8	Homestead (5)							
9	Jacksonville (5)		N					
10	Kissimmee (5)							
11	Lake Worth (5)		E					
12	New Smyrna Beach (5)							
13	Orlando (5)							
14	Sebring (5)							
15	Seminole (5)							
16	St. Cloud (5)							
17	Stark (5)							
18	Tallahassee (5)							
19	Vero Beach (5)							
20	(Lines 21 thru 43 not used.)							
44	TOTAL							

TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1986

SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.
4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (b) and (i) on actual monthly readings. Furnish these figures whether or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.
7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.
8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading	Voltage at Which Delivered	Megawatt Hours	REVENUE				Line No.
			Demand Charges	Energy	Other Charges	Total	
(j)	(k)	(l)	(m)	(n)	(o)	(p)	
60	230 KV	77,630		2,159,497		2,159,497	1
60	230 KV	1,034,612		20,807,993		20,807,993	2
60	230 KV	77,883		50,462,433		50,462,433	3
60	69 KV	317,118	10,699	7,180,568		7,191,267	4
N/A	N/A	98,617		2,052,926		2,052,926	5
N/A	N/A	40,463		829,880		829,880	6
N/A	N/A	490		15,320		15,320	7
N/A	N/A	2,325		57,019		57,019	8
N/A	N/A	14,192		396,378		396,378	9
N/A	N/A	7,940		227,364		227,364	10
N/A	N/A	1,021		24,045		24,045	11
N/A	N/A	1,886		52,478		52,478	12
N/A	N/A	87,057		1,711,451		1,711,451	13
N/A	N/A	1,452		40,329		40,329	14
N/A	N/A	50,198		1,312,233		1,312,233	15
N/A	N/A	2,190		62,694		62,694	16
N/A	N/A	520		15,044		15,044	17
N/A	N/A	1,017		24,176		24,176	18
N/A	N/A	18,153		391,007		391,007	19
		1,834,764	10,699	87,822,835		87,833,534	20
							44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,103,473	2,319,213
5	(501) Fuel	303,505,367	352,514,795
6	(502) Steam Expenses	8,497,731	8,417,550
7	(503) Steam from Other Sources	-	-
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	3,167,335	3,512,995
10	(506) Miscellaneous Steam Power Expenses	6,857,238	6,674,518
11	(507) Rents	121,186	113,291
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	325,252,330	373,552,362
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	1,548,297	1,364,093
15	(511) Maintenance of Structures	4,137,065	3,304,311
16	(512) Maintenance of Boiler Plant	26,907,775	26,384,825
17	(513) Maintenance of Electric Plant	7,929,662	7,785,307
18	(514) Maintenance of Miscellaneous Steam Plant	1,629,322	1,380,022
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	42,152,121	40,218,558
20	TOTAL Power Prod. Exp.-Steam Power (Enter Total of Lines 12 and 19)	367,404,451	413,770,920
21	B. Nuclear Power Generation		
	Tampa Electric Co has no nuclear powered generators. (Lines 22 thru 40 not used.)		
41	C. Hydraulic Power Generation		
	Tampa Electric Co has no hydraulic powered generators. (Lines 42 thru 58 not used.)		
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering		
62	(547) Fuel	1,250,583	2,556,460
63	(548) Generation Expenses	3,985	9,429
64	(549) Miscellaneous Other Power Generation Expenses	1,594	439
65	(550) Rents	-	-
66	TOTAL Operation (Enter Total of Lines 61 thru 65)	1,256,162	2,566,328
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	622
69	(552) Maintenance of Structures	29,100	17,416
70	(553) Maintenance of Generating and Electric Plant	260,844	926,052
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,944	656
72	TOTAL Maintenance (Enter Total of Lines 68 thru 71)	295,888	944,746
73	TOTAL Power Prod. Exp.-Other Power (Enter Total of Lines 66 and 72)	1,552,050	3,511,074

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	11,719,168	11,941,271
76	(556) System Control and Load Dispatching	-	-
77	(557) Other Expenses	15,550,648	(13,157,841)
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	27,269,816	(1,216,570)
79	TOTAL Power Production Exp. (Enter Total of lines 20, 73 and 78)	396,226,317	416,065,424
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	858,696	759,743
83	(561) Load Dispatching	1,193,885	972,005
84	(562) Station Expenses	620,937	648,888
85	(563) Overhead Lines Expenses	140,322	104,440
86	(564) Underground Lines Expenses	252	342
87	(565) Transmission of Electricity by Others	-	-
88	(566) Miscellaneous Transmission Expenses	328,584	228,841
89	(567) Rents	12,392	151,568
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,155,068	2,865,827
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	38,951	18,727
93	(569) Maintenance of Structures	27,968	24,154
94	(570) Maintenance of Station Equipment	1,127,254	1,171,467
95	(571) Maintenance of Overhead Lines	1,800,559	1,995,589
96	(572) Maintenance of Underground Lines	416	10,194
97	(573) Maintenance of Miscellaneous Transmission Plant	-	66
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,995,148	3,220,197
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,150,216	6,086,024
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,077,770	1,029,575
104	(581) Load Dispatching	-	-
105	(582) Station Expenses	672,538	622,471
106	(583) Overhead Lines Expenses	613,811	556,981
107	(584) Underground Lines Expenses	242,162	244,141
108	(585) Street Lighting and Signal System Expenses	478,120	354,026
109	(586) Meter Expenses	1,996,925	1,632,615
110	(587) Customer Installations Expenses	2,168,489	2,029,649
111	(588) Miscellaneous Expenses	3,087,846	2,899,776
112	(589) Rents	56,530	53,677
113	TOTAL Operation (Enter Total of lines 102 thru 112)	10,394,191	9,423,511
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	792,656	299,102

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	3. DISTRIBUTION EXPENSES (Continued)		
116	(591) Maintenance of Structures	82,422	38,286
117	(592) Maintenance of Station Equipment	983,006	1,044,056
118	(593) Maintenance of Overhead Lines	5,999,942	5,086,007
119	(594) Maintenance of Underground Lines	947,602	903,644
120	(595) Maintenance of Line Transformers	412,894	571,637
121	(596) Maintenance of Street Lighting and Signal Systems	1,103,320	880,896
122	(597) Maintenance of Meters	555,033	475,042
123	(598) Maintenance of Miscellaneous Distribution Plant	20,729	528
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	10,897,604	9,299,198
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	21,291,795	18,722,709
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	489,700	431,143
129	(902) Meter Reading Expenses	1,714,953	1,833,880
130	(903) Customer Records and Collection Expenses	11,335,414	9,531,533
131	(904) Uncollectible Accounts	2,644,919	4,649,199
132	(905) Miscellaneous Customer Accounts Expenses	46	863
133	TOTAL Customer Accounts Exp. (Enter Total of lines 128 thru 132)	16,185,032	16,446,618
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	154	115
137	(908) Customer Assistance Expenses	16,577,262	15,965,363
138	(909) Informational and Instructional Expenses	1,053,222	802,555
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-
140	TOTAL Cust. Serv. and Inf. Exp. (Enter Total of lines 136 thru 139)	17,630,638	16,768,033
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	16	-
144	(912) Demonstrating and Selling Expenses	35,729	3,701
145	(913) Advertising Expenses	6,454	-
146	(916) Miscellaneous Sales Expenses	191,957	614
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	234,156	4,315
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	11,525,772	14,470,048
151	(921) Office Supplies and Expenses	8,993,386	7,145,705
152	(Less) (922) Administrative Expenses Transferred - Cr.	(3,521,888)	(3,798,831)
154	(923) Outside Services Employed	2,306,068	759,641
155	(924) Property Insurance	1,702,467	1,347,164
156	(925) Injuries and Damages	3,061,473	1,758,757
157	(926) Employee Pensions and Benefits	13,406,486	16,222,560

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	680,795	1,094,418
160	(929) Duplicate Charges - Cr.	-	-
161	(930.1) General Advertising Expenses	98,905	97,209
162	(930.2) Miscellaneous General Expenses	6,294,596	5,776,407
163	(931) Rents	3,536,391	4,414,106
164	TOTAL Operation (Enter Total of lines 150 thru 163)	48,084,451	49,287,184
165	Maintenance		
166	(935) Maintenance of General Plant	2,912,590	3,048,816
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	50,997,041	52,336,000
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	508,715,195	526,429,123

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
- If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	December 28, 1986
2. Total Regular Full-Time Employees	3,341
3. Total Part-Time and Temporary Employees	84
4. Total Employees	3,425

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.
2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.
3. Report separately firm, dump, and other power purchased from the same company.

Line No.	Purchase From (a)	Statistical Classification (b)	Import across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county (e)	Substation Owner-ship (if applicable) (f)	MW or MVA of Demand (Specify which) :		
							Contract Demand (g)	Average Monthly Demand (h)	Annual Maximum Demand (i)
1									
2	Other Nonutilities	FP			Nichols, Florida	SS	12.0	13.5	14.0
3	(1)								
4	Other Nonutilities	DP			Nichols, Florida	SS	2.7	7.5	8.0
5	(2)								
6	Municipalities	FP			Tampa, Florida	RS	15.5	19.0	22.0
7	(3)								
8	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	3.2	12.0
9									
10	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	7.6	17.0
11									
12	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	15.2	20.0
13	(4)								
14	Total								
15									
16									
17									
18									
19	(1) Jan thru Aug.								
20	(2) Sep thru Dec (Contract Demand changed to 2.7).								
21	(3) Contract Demand Started July.								
22	(4) On Line July 1986.								
23	* Demand is in MW.								
24	** Variable O & M.								
25									
26									
27	(Lines 28 thru 44 not used.)								
45									

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

Type of Demand Reading	Voltage at Which Received	Megawatt Hours	Cost Of Energy				Line No.
			Demand Charges	Energy Charges	Other Charges \pm	Total (m + n + o)	
(j)	(k)	(l)	(m)	(n)	(o)	(p)	
60 Min.	69 KV	57,295	453,523	1,220,692	76,775	1,750,990	1
Integrated							2
60 Min.	69 KV	11,042	78,084	167,061	15,134	260,279	3
Integrated							4
60 Min.	69 KV	103,635	374,477	2,161,170	144,884	2,680,531	5
Integrated							6
60 Min.	69 KV	9,055	0	206,461	13,124	219,585	7
Integrated							8
60 Min.	69 KV	5,753	0	122,898	7,885	130,783	9
Integrated							10
60 Min.	69 KV	4,865	0	100,150	6,668	106,818	11
Integrated							12
		191,645	906,084	3,978,432	264,470	5,148,986	13
							14
							15
							16
							17
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TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1986

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

1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).
3. Furnish particulars (details of settlements for interchange power in a footnote or on a supplemental page: include the name of each company, the nature of the transaction and amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such

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

TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1986

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

other amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination or other such arrangement submit a copy of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Voltage At Which Interchanged (e)	MEGAWATT HOURS			Amount of Settlement (i)	Line No.
	Received (f)	Delivered (g)	Net Difference (h)		
230 KV	2,576,523	3,202	2,573,321		1
230 KV	79,746	486,561	(406,815)		2
230 KV	138,245	869,163	(730,918)		3
69 KV	13,123	43,368	(30,245)		4
69 KV	244,255	1	244,254		5
115 KV	958		958		6
69 KV			0		7
69 KV			0		8
230 KV		308,331	308,331		9
69 KV		1,625	(1,625)		10
	3,052,850	1,712,251	1,340,599	1,121,895	11
69 KV	85,355	4,335	81,020		12
69 KV	9,165	111,640	(102,475)		13
	94,520	115,975	(21,455)	(6,936,488)	14
230 KV	261,543	3,175,450	(2,913,907)	(18,618,112)	15
		77,883	(77,883)	(50,462,432)	16
				(2,052,926)	17
				(827,305)	18
				232,293	19
				(56,227)	20
				(356,538)	21
				(227,364)	22
				(12,819)	23
				(52,478)	24
				(1,679,286)	25
				4,942	26
				(878,995)	27
				(62,694)	28
				(15,045)	29
				4,659	30
				(388,432)	31
					32
	3,408,913	5,081,559	(1,672,646)	(81,263,352)	43
	0	1,834,764	(1,834,764)	(87,833,534)	44
	3,408,913	3,246,795	162,118	6,570,182	45

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

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

All transactions are for Account 456.

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

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

(c) MWh: Received	35,987
Delivered	35,268
Inadvertent	87
Line Loss	632
(d) Charges:	
Capacity	92,025
Short Term Power	4,841
Regulating Service	11,970
Sub total	108,836
FERC Filing Fees and Legal Services	16,472
Total	125,308

(e) None

(f) None

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	485,717
2	Nuclear Power Research Expenses	-
3	Other Experimental and General Research Expenses	3,201,474
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, of Servicing Outstanding Securities of the Respondent	497,665
5	Other Expenses (list items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	
6	Chamber of Commerce	34,293
7	Directors' Fees and Expenses	112,907
8	Internal and Public Communications	105,728
9	Allocation of Parent Company Costs	1,148,971
10	Miscellaneous Civic and Other Dues (78)	51,427
11	Conserv Settlement	500,000
12	Financing Costs	72,537
13	Labor Costs (not reclassified to account 920.01)	54,423
14	Miscellaneous (485)	26,454
15		
16		
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20		
21		
22		
23		
24		
25		
26		
27		
28		
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31		
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41		
42	(Lines 43 thru 45 not used)	
46	TOTAL	6,294,596

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Account 403)	Amortization of Limited-Term Electric Plant (Acct. 404)	Amortization of Other Electric Plant (Acct. 405)	Total
	(a)	(b)	(c)	(d)	(e)
1	Intangible Plant		1,985,544		1,985,544
2	Steam Production Plant	49,658,953			49,658,953
3	Nuclear Production Plant				0
4	Hydraulic Production Plant-Conventional				0
5	Hydraulic Production Plant-Pumped Storage				0
6	Other Production Plant	965,138			965,138
7	Transmission Plant	3,755,466			3,755,466
8	Distribution Plant	15,680,548			15,680,548
9	General Plant	4,580,447			4,580,447
10	Common Plant-Electric				0
11	TOTAL	74,640,552	1,985,544		76,626,096

B. Basis for Amortization Charges

A twenty percent (20%) rate is used to compute the amortization charges to Account 404. The basis used to compute these charges consists solely of computer software which had an ending balance of \$10,677,074 and a mean balance of \$10,030,197.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

(b). "Miscellaneous Income Deductions" - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, "Donations"; 426.2, "Life Insurance"; 426.3, "Penalties"; 426.4, "Expenditures for Certain Civic, Political and Related Activities"; and 426.5, "Other Deductions", of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be GROUPED BY CLASSES WITHIN THE ABOVE ACCOUNTS.

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

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

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	None	
3	ACCOUNT 426.1	
4	Salvation Army	27,775
5	United Way	1,527
6		
7	Total Account 426.1	29,302
8	ACCOUNT 426.2	
9	None	
10	ACCOUNT 426.3	
11	Penalties	243
12	ACCOUNT 426.4	
13	Dues	23,583
14	Transportation, Fees, Lodging & Other Incurred Costs	163,061
15		
16	Total Account 426.4	186,644
17	ACCOUNT 426.5	
18	None	
19		
20	Total ACCOUNT 426	216,189
21	ACCOUNT 430	
22	None	
23	ACCOUNT 431	
24	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	1,706,232
25	Interest Expense - Federal Income Tax (Various Interest Rates)	322,234
26	Interest Expense - Notes Payable (Various Interest Rates)	403,416
27	Interest Expense - Commercial Paper (Various Interest Rates)	702,263
28	Interest Expense - Eurobank Line (Various Interest Rates)	126,736
29	Interest Expense - Miscellaneous Other (Various Interest Rates)	19,055
30		
31	Total ACCOUNT 431	3,279,936
32	(Lines 33 thru 41 not used.)	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Continuing surveillance and review of				
2	fuel cost recovery charges of utilities.				
3	FPSC Docket No. 860001-EI.		176,077	176,077	
4					
5					
6	Continuing surveillance and review of				
7	conservation recovery charges of				
8	utilities. FPSC Docket No. 860002-EI.		9,863	9,863	
9					
10					
11	Continuing surveillance and review of				
12	cogeneration recovery charges of				
13	utilities. FPSC Docket No. 830377-EU.		12,102	12,102	
14					
15					
16	Petition of Tampa Electric Company to				
17	increase its rates. FPSC Docket No.				
18	850050-EI.		31,739	31,739	
19					
20					
21	Continuing surveillance and review of				
22	miscellaneous PERC Dockets.		74,669	74,669	
23					
24					
25	Standby Service Rates				
26	FPSC Docket No. 850136-EI.		29,194*	29,194*	
27					
28					
29	Self Service Transmission				
30	FPSC Docket No. 861180-EU.		42,941*	42,941*	
31					
32	Minor Items (Less than \$25,000 each)		304,210	304,210	
33	(Lines 34 thru 45 not used.)				
46	Total		680,795	680,795	

* Outside consultant fees only, does not include incidental company expenses.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 for Account 186.
5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	176,077					1
							2
							3
							4
							5
							6
Electric	928	9,863					7
							8
							9
							10
							11
Electric	928	12,102					12
							13
							14
							15
							16
Electric	928	31,739					17
							18
							19
							20
Electric	928	74,669					21
							22
							23
							24
Electric	928	29,194					25
							26
							27
							28
Electric	928	42,941					29
							30
Electric	928	304,210					31
							32
							33
		680,795					46

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:
 - A. Electric R, D & D Performed Internally
 - (1) Generation
 - a. Hydroelectric
 - i. Recreation, fish and wildlife
 - ii. Other Hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
 - (2) System Planning, Engineering and Operation
 - (3) Transmission
 - a. Overhead
 - b. Underground
 - (4) Distribution
 - (5) Environment (other than equipment)
 - (6) Other (Classify and include items in excess of \$5,000.)
 - (7) Total Cost Incurred

Line: No.	Classification (a)	Description (b)
1	A-(4)	Lightning Location System - DOE 18805
2	B-(1)	Electric Power Research 18811
3	B-(4)	Florida Acid Disposition Study 18812
4		
5		
6		
7		
8		
9		
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12		
13		
14		
15		
16		
17		
18		
19		
20	(Lines 21 thru 37 not used.)	
38		

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
38		588	58		1
	1,920,546	930	1,920,546		2
11,630	50,338	506	79,384	923	3
-----	-----		-----	---	4
					5
11,668	1,970,884		1,999,988	923	6
=====	=====		=====	---	7
					8
					9
					10
					11
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TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clear'g A/C (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14,449,341		
4	Transmission	2,495,158		
5	Distribution	8,047,641		
6	Customer Accounts	7,584,823		
7	Customer Service and Informational	3,713,382		
8	Sales	59,365		
9	Administrative and General	11,185,647		
10	TOTAL Operation (enter total of lines 3 thru 9)	47,535,357		
11	Maintenance			
12	Production	20,295,393		
13	Transmission	893,214		
14	Distribution	4,086,490		
15	Administrative and General	1,845,654		
16	TOTAL Maint. (Total of lines 12 thru 15)	27,120,751		
17	Total Operation and Maintenance	74,656,108		
18	Production (enter total of lines 3 and 12)	34,744,734		
19	Transmission (enter total of lines 4 and 13)	3,388,372		
20	Distribution (enter total of lines 5 and 14)	12,134,131		
21	Customer Accounts (transcribe from line 6)	7,584,823		
22	Customer Service and Informational (transcribe from line 7)	3,713,382		
23	Sales (transcribe from line 8)	59,365		
24	Administrative and General (enter total of lines 9 and 15)	13,031,301		
25	TOTAL Oper. & Maint. (Total of lines 18 thru 24)	74,656,108	9,288,900	83,945,008
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	(Lines 32 thru 37 not used.)			
38	TOTAL Operation (enter total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	(Lines 43 thru 46 not used.)			
47	TOTAL Maint. (enter total of lines 40 thru 46)			

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clear'g A/C (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (enter total of lines 28 & 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (enter total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (lines 31 & 43)			
53	Transmission (lines 32 and 44)			
54	Distribution (lines 33 and 45)			
55	Customer Accounts (line 34)			
56	Customer Service and Informational (line 35)			
57	Sales (line 36)			
58	Administrative and General (lines 37 and 46)			
59	TOTAL Operation and Maint. (enter total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (total of lines 25, 59, and 61)	74,656,108	9,288,900	83,945,008
63	Utility Plant			
64	Construction (by Utility Departments)			
65	Electric Plant	20,007,284	3,857,628	23,864,912
66	Gas Plant			
67	Other			
68	TOTAL Construction (total of lines 65 thru 67)	20,007,284	3,857,628	23,864,912
69	Plant Removal (by Utility Departments)			
70	Electric Plant	1,118,267	206,308	1,324,575
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (total of lines 70 thru 72)	1,118,267	206,308	1,324,575
74	Other Accounts (Specify)			
75	Non Utility Accounts	166,245	45,213	211,458
76	Accounts Receivable & Deferred Accounts	1,684,901	78,680	1,763,581
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87	(Lines 88 thru 93 not used.)			
94				
95	TOTAL Other Accounts	1,851,146	123,893	1,975,039
96	TOTAL SALARIES AND WAGES	97,632,805	13,476,729	111,109,534

TAMPA ELECTRIC COMPANY
THIS IS AN ORIGINAL REPORT
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	11,294,720
3	Steam	13,377,146	22	Sales for Resale	1,834,764
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro-Conventional		24	Energy Used by the Company (Excluding Station Use):	
6	Hydro-Pumped Storage		25	Electric Department Only	28,649
7	Other - Gas Turbine	19,487	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter total of lines 3 thru 8)	13,396,633	28	Distribution Losses	
10	Purchases - Co-Generation	191,645	29	Unaccounted for Losses	
11	Interchanges:		30	TOTAL Energy Losses	592,982
12	In (gross)	3,408,913	31	Energy Losses as Percent of Total on line 19 _____ %	4.3%
13	Out (gross)	3,246,795	32	TOTAL (Enter Total of Lines 21, 22, 23, 25 & 30)	13,751,115
14	Net Interchanges (Lines 12 and 13)	162,118			
15	Transmission for/by Others-Wheeling:				
16	Received _____ MWH				
17	Delivered _____ MWH				
18	Net Transmission (Lines 16 and 17)	719			
19	TOTAL (Enter Total of Lines 9, 10, 14 and 18)	13,751,115			

MONTHLY PEAKS AND OUTPUT

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

Name of System:

MONTHLY PEAK (DAYLIGHT SAVINGS)							MWH
Line No.	Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (See Inst. 4) (g)
33	January	2,598	Tuesday	28	8:00 am	60 minutes	1,234,682
34	February	2,225	Friday	14	8:00 am	60 minutes	910,365
35	March	1,871	Monday	3	8:00 am	60 minutes	934,089
36	April	1,730	Wednesday	30	6:00 pm	60 minutes	898,553
37	May	2,102	Wednesday	28	6:00 pm	60 minutes	1,021,866
38	June	2,122	Friday	6	5:00 pm	60 minutes	1,139,647
39	July	2,119	Thursday	17	5:00 pm	60 minutes	1,235,952
40	August	2,200	Tuesday	26	6:00 pm	60 minutes	1,261,747
41	September	2,163	Monday	29	6:00 pm	60 minutes	1,336,711
42	October	2,168	Thursday	2	6:00 pm	60 minutes	1,183,334
43	November	1,833	Tuesday	11	7:00 pm	60 minutes	1,211,244
44	December	1,714	Wednesday	10	7:00 pm	60 minutes	1,382,925
45	Total						13,751,115

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Line No.	Item (a)	Plant Name: Hookers Point (b)	Plant Name: Cannon (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam	Steam
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Outdoor Boiler
3	Year Originally Constructed	1948	1957
4	Year Last Unit was Installed	1955	1967
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.60	1,270.38
6	Net Peak Demand on Plant-MW (60 minutes)	141	995
7	Plant Hours Connected to Load	1,032	8,760
8	Net Continuous Plant Capability (Megawatts)	206	1,104
9	When Not Limited by Condenser Water	206	1,104
10	When Limited by Condenser Water	Not Normally Limited	Not Normally Limited
11	Average Number of Employees	55	343
12	Net Generation, Exclusive of Plant Use-KWh	42,857,000	5,087,598,000
13	Cost of Plant:		
14	Land and Land Rights	437,471	349,953
15	Structures and Improvements	7,410,105	28,103,766
16	Equipment Costs	39,110,262	173,985,771
17	Total Cost	46,957,838	202,439,490
18	Cost per KW of Installed Capacity (Line 5)	201.88	159.35
19	Production Expenses:		
20	Operation Supervision and Engineering	235,736	1,211,431
21	Fuel	2,214,304	121,256,452
22	Coolants and Water (Nuclear Plants Only)	-	-
23	Steam Expenses	488,739	2,168,425
24	Steam From Other Sources	-	-
25	Steam Transferred (Cr.)	-	-
26	Electric Expenses	305,764	1,116,342
27	Misc. Steam (or Nuclear) Power Expenses	517,741	2,584,314
28	Rents	4,791	18,958
29	Maintenance Supervision and Engineering	103,007	504,923
30	Maintenance of Structures	137,974	1,721,510
31	Maintenance of Boiler (or Reactor) Plant	497,525	10,908,640
32	Maintenance of Electric Plant	361,337	3,326,061
33	Maint. of Misc. Steam (or Nuclear) Plant	163,379	530,977
34	Total Production Expenses	5,030,297	145,348,033
35	Expenses per Net KWh (in cents)	11.70	2.86
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	# 6 Oil	Coal
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	109,335	2,151,401
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (Give unit if nucl.)	151,481	12,356
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 0.00	\$55.48
41	Average Cost of Fuel per Unit Burned	\$20.25	\$56.36
42	Avg. Cost of Fuel Burned per Million Btu	\$ 3.18	\$ 2.25
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	5.17	2.38
44	Average Btu per KWh Net Generation	16,231	10,602

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

Plant Name: Gannon (d)	Plant Name: Big Bend (e)	Plant Name: Big Bend (f)	Line No.
Combustion Turbine	Steam	Combustion Turbine	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1985	1974	4
			5
18.00	1,822.50	175.50	
12	1,587	156	6
224	8,760	591	7
14	1,559	144	8
14	1,559	144	9
N/A	Not Normally Limited	N/A	10
1	471	3	11
1,972,000	8,246,691,000	17,515,000	12
			13
-	5,147,145	834,366	14
75,362	137,319,965	1,483,726	15
1,732,425	788,108,045	17,566,512	16
1,807,787	930,575,155	19,884,604	17
100.43	510.60	113.30	18
			19
-	1,656,306	-	20
163,172	180,034,611	1,087,411	21
-	-	-	22
-	5,840,567	-	23
-	-	-	24
-	-	-	25
1,000	1,745,229	2,985	26
-	3,755,183	1,594	27
-	97,437	-	28
-	940,367	-	29
77	2,277,581	29,023	30
-	15,501,610	-	31
15,613	4,242,264	245,231	32
-	934,966	5,944	33
179,862	217,026,121	1,372,188	34
9.12	2.63	7.83	35
# 2 Oil	Coal	# 2 Oil	36
			37
6,700	3,593,533	50,435	38
138,422	11,357	138,270	39
			40
\$18.95	\$48.18	\$18.95	
\$24.35	\$50.10	\$21.56	41
\$ 4.19	\$ 2.21	\$ 3.71	42
8.27	2.18	6.21	43
19,752	9,898	16,722	44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

NOTES TO PAGE 402

NOTE 1

The total cost of plant for Gannon steam (Line 17C) and the cost per KW of installed capacity for Gannon steam (Line 18C) excludes \$141,324,733 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KW of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$343,764,223 and \$270.60 respectively.

NOTE 2

After an analysis of load requirements, operations at the Hookers Point plant (206 MW) and one combustion turbine unit at Big Bend (65MW) were discontinued until the late 1980's or early 1990's. No decision has been made with respect to subsequent periods.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State Commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Legend for information reported on Pages 422 thru 422A:

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure	LENGTH (Pole Miles)		No. of Circuits
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines, report circuit miles)		
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Big Bend Sta	BB Sub Gen Lds	230000		STDC	1.75	0.63	3
2	Gannon Sta	Gan Gen Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Gen Leads	230000		SDPSC	2.22		3
4	BB Peak Uts	Big Bend Sub	230000		WSPSC	0.60		1
5	Gannon Sub	Sheldon Rd Sub	230000		STDC	14.84		2
6	Gannon Sub	Sheldon Rd Sub	230000		WDPSC	13.59		1
7	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
8	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
9	Big Bend Sub	Ohio Sub	230000		STDC		2.36	2
10	Big Bend Sub	Ohio Sub	230000		WDPSC	9.05		1
11	Big Bend Sub	Ohio Sub	230000		SSPSC	10.74		1
12	Gannon Sub	Pebbledale	230000		WDPSC	8.42		1
13	Gannon Sub	Pebbledale	230000		STDC		5.06	2
14	Gannon Sub	Pebbledale	230000		WDPSC	44.45		1
15	Gannon Sub	Pebbledale	230000		STDC	0.41		2
16	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
17	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
18	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
19	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
20	Big Bend Sub	Mines Sub	230000		WDPSC	0.90		1
21	Big Bend Sub	FPL Tie	230000		STDC		0.20	2
22	Big Bend Sub	FPL Tie	230000		ADPSC	3.12		1
23	Big Bend Sub	FPL Tie	230000		WDPSC	10.06		1
24	Big Bend Sub	River Sub	230000		STDC	2.36	7.87	2
25	Big Bend Sub	River Sub	230000		SSPSC	4.29		1
26	Big Bend Sub	River Sub	230000		WDPSC	7.07		1
27	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
28	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
29	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
30	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
31	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
32	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
33	Sheldon Rd	Dale Mabry	230000		WDPSC	10.32		1
34	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
35	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		7
36	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
37	Mines Sub	Pebbledale	230000		WDPSC	23.04		1
38	Mines Sub	Pebbledale	230000		WSPSC	0.85		1
39	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
40	Pebbledale	FPC Tie	230000		WDPSC	11.32		1
41	South Eloise	FPC Tie	230000		WDPSC	16.40		1
42	Pebbledale	Ariana	230000		WDPSC	2.32		1

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 AAC								1
1272 AAC								2
1590 ACSR								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
2800 ACSR								11
954 ACSR								12
1590 ACSR/AW								13
1590 & 954 ACSR, ACSR/AW								14
1590 ACSR								15
954 ACS & ACC, 1590 ACSR, 795 AAC								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 & 954 ACSR								21
2/795 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 & 954 ACSR								26
1590 ACSR								27
1590 ACSR								28
2/795 ACSR								29
2800 ACSR								30
954 AAC								31
1590 & 954 AAC								32
1590 ACSR								33
954 ACSR								34
954 ACSR/AW								35
954 ACSR								36
1590 ACSR								37
1590 ACSR								38
954 ACSR								39
1590 & 954 ACSR								40
954 ACSR								41
1590 & 954 ACSR								42

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION From To		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		No. of Circuits
			Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)		(f)	(g)	(h)
43	Pebbledale	Ariana	230000		STDC	2.99		1
44	Pebbledale	Ariana	230000		WDPSC	18.42		1
45	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
46	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
47	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
48	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
49	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
50	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
51	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
52	Ohio Sub	Clearview Sub	138000		WSPSC	1.97		1
53	Ohio Sub	Clearview Sub	138000		UNDERGRND:	0.29		1
54	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
55	Ohio Sub	Clearview Sub	138000		WSPSC	1.86		1
56	Gannon	Juneau Sub	138000		WSPSC	12.38		1
57	Gannon	Juneau Sub	138000		SSPDC		0.44	2
58	Gannon	Juneau Sub	138000		WSPDC		0.79	2
59	Various	Various	69000		SPSC	706.50		Var
60	Various	Various	69000		SPDC	5.42	4.05	Var
61	Various	Various	69000		DPSC	19.89		Var
62	Various	Various	69000		DPDC	1.75	1.45	Var
63	Various	Various	69000		UNDERGRND:	7.42		
64								
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								
77								
78								
79								
80								
81								
82								
83								
84					TOTAL	1,123.85	29.52	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINE STATISTICS (Continued)

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR/AW								43
954 ACSR, 1590 ACSR & 954 ACSR/AW								44
600 CU								45
954 AAC & ACSR, 600 CU								46
600 CU								47
636 AAC & 795 SSAC								48
954 AAC								49
954 AAC								50
954 AAC								51
795 SSAC & 336 ACSR								52
500 AAC								53
795 SSAC, 954 AAC & 636 ACSR								54
795 SSAC, 954 AAC								55
636 ACSR, 636 AAC, 954 AAC & 400 CU								56
636 AAC								57
636 AAC								58
VARIOUS								59
VARIOUS								60
VARIOUS								61
VARIOUS								62
VARIOUS								63
VARIOUS								64
								65
* INCLUDES ROADS & TRAILS								66
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								67
								68
								69
								70
								71
								72
								73
								74
								75
								76
								77
								78
								79
								80
								81
								82
								83
	10,132,197	68,815,094	78,947,291					84

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (1) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however,

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Avg. No. per Miles (e)	Present (f)	Ultimate (g)
1	Gannon Sub	Pebbledale	(21.94)	WDPSC		1	
2	Gannon Sub	Pebbledale	(2.07)	STDC		2	
3	Gannon Sub	Pebbledale	(1.28)	WDPSC		1	
4	Mines Sub	Pebbledale	(0.11)	WDPSC		1	
5	Pebbledale Sub	Bell Creek Sub	21.92	WDPSC		1	
6	Pebbledale Sub	Bell Creek Sub	2.07	STDC		2	
7	Pebbledale Sub	Bell Creek Sub	1.28	WDPSC		1	
8	Various		13.81				
9	Various		2.53				
10	Various		0.11				
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	† Net miles of transmission line added during 1986.						
26	** Net thousands of dollars added to transmission lines during 1986.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	(Lines 38 thru 43 not used)						
44	TOTAL		16.32				

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

CONDUCTORS			Voltage KV (Oper- ating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l) ::	Poles, Towers, and Fixtures (m) ::	Conductors and Devices (n) ::	Total (o) ::	
954 ACSR								1
954 ACSR/AW								2
954 ACSR								3
1590 ACSR								4
954 ACSR								5
954 ACSR/AW								6
954 ACSR								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
				341	1,866	1,728	3,935	44

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 KVa, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc., and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
56.0	2					35
28.0	1					36
28.0	1					37
22.4	1					38
28.0	1					39
56.0	2					40
14.0	1					41
56.0	2					42
28.0	1					43
20.0	1					44
48.0	2					45
7.5	4					46
12.5	1					47
28.0	1					48
28.0	1					49
56.0	2					50
28.0	1					51
3.75	3					52
18.75	2					53
28.0	1					54
28.0	1					55
12.5	1					56
14.0	1					57
28.0	1					58
28.0	1					59
20.0	1					60
28.0	1					61
10.0	7					62
56.0	2					63
50.4	2					64
56.0	2					65
67.2	2					66
56.0	2					67
10.0	6					68
56.0	2					69
28.0	1					70
28.0	1					71
3.0	3					72
28.0	1					73
28.0	1					74
28.0	1					75
28.0	1					76
56.0	2					77
67.2	2					78

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
79	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
80	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
81	POLK CITY-SAME	DIST-UNATTENDED	69	13	
82	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
83	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
84	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
85	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
86	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
87	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
88	SECOND AVENUE-TAMPA	DIST-UNATTENDED	13	2	
89	SECOND AVENUE-TAMPA	DIST-UNATTENDED	69	13	
90	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
91	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
92	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
93	SOUTH SEPPNER-SAME	DIST-UNATTENDED	69	13	
94	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
95	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
96	SUN CITY-SAME	DIST-UNATTENDED	69	13	
97	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
98	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
99	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
100	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
101	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
102	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
103	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
104	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
105	VAN DYKE RD (TEMP)-RURAL	DIST-UNATTENDED	69	13	
106	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
107	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
108	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
109	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
110	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
111	YUKON-TAMPA	DIST-UNATTENDED	69	13	
112	MISC.-13 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
113					
114	TOTAL DISTRIBUTION				
115					
116					
117					
118	TRANSMISSION DATA BEGINS ON LINE 123.				
119					
120					
121					
122					

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
28.0	1					79
56.0	2					80
12.5	1					81
22.4	1					82
28.0	1					83
28.0	1					84
48.0	2					85
28.0	1					86
12.5	1					87
3.75	3					88
9.375	1					89
28.0	1					90
22.4	1					91
56.0	2					92
50.4	2					93
37.3	1					94
50.8	3					95
28.0	1					96
28.0	1					97
37.333	1					98
44.8	2					99
28.0	1					100
28.0	1					101
28.0	1					102
50.4	2					103
56.0	2					104
14.0	1					105
56.0	2					106
56.0	2					107
12.5	1					108
28.0	1					109
28.0	1					110
50.4	2					111
74.125	33					112
						113
3,609.983	213					114
						115
						116
						117
						118
						119
						120
						121
						122

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
42.4	2					123
168.0	1					124
224.0	1					125
480.0	1					126
480.0	1					127
480.0	1					128
480.0	1					129
71.5	1					130
71.5	1					131
168.0	1					132
300.0	2					133
5.0	3					134
28.0	1					135
28.0	1					136
224.0	1					137
48.0	2					138
30.0	1					139
56.0	2					140
224.0	1					141
150.0	2					142
150.0	2					143
180.0	1					144
205.0	1					145
270.0	1					146
433.0	1					147
28.0	1					148
224.0	1					149
46.75	3					150
168.0	1					151
168.0	1					152
42.5	1					153
66.667	2					154
88.0	1					155
60.0	1					156
56.0	2					157
336.0	2					158
32.5	2					159
336.0	2					160
22.4	1					161
34.9	2					162
672.0	2					163
336.0	2					164
448.0	2					165
28.0	1					166

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
167	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
168	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
169	SO. BLOISE-RURAL	TRANS-UNATTENDED	230	69	
170	SO. GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
171	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
172					
173					
174	TOTAL TRANSMISSION				
175					
176					
177	TOTAL TRANSMISSION &				
178	DISTRIBUTION				
179					
180					
181					
182					
183					
184					
185					
186					
187					
188					
189					
190					
191					
192					
193					
194					
195					
196					
197					
198					
199					
200					
201					
202					
203					
204					
205					
206					
207					
208					
209					
210					

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

SUBSTATIONS (Continued)

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
168.0	1					167
420.0	2					168
168.0	1					169
196.0	1					170
420.0	2					171
-----	---					172
						173
9,562.117	70					174
-----	---					175
						176
						177
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						208
						209
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TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	442,840	111,781	5,347.1
2	Additions During Year			
3	Purchase and Reused	30,802	9,602	489.6
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter total of lines 3 and 4)	30,802	9,602	489.6
6	Reductions During Year			
7	Retirements	8,090	3,429	129.9
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter total of lines 7 and 8)	8,090	3,429	129.9
10	Number at End of year (Lines 1 + 5 - 9)	465,552	117,954	5,706.8
11	In Stock	18,332	5,251	454.8
12	Locked Meters on Customers' Premises	28,933		
13	Inactive Transformers on System			
14	In Customers' Use	418,171	112,427	5,227.0
15	In Company's Use	116	276	25.0
16	TOTAL End of year (Enter total of lines 11 to 15. This line should equal line 10.)	465,552	117,954	5,706.8

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ENVIRONMENTAL PROTECTION FACILITIES (Continued)

- B. Esthetic Costs:
- (1) Architectural costs
 - (2) Towers
 - (3) Underground lines
 - (4) Landscaping
 - (5) Other
- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
- G. Miscellaneous:
- (1) Preparation of environmental reports
 - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
 - (3) Parks and related facilities
 - (4) Other
5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).
6. Report construction work in progress relating to environmental facilities at line 9.

(\$ in 1,000s)

Line No.	Classification of Cost (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
			Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities	352,030	4,940	125		356,845	
2	Water Pollution Control Facilities	35,994	123			36,117	
3	Solid Waste Disposal Costs	3,289				3,289	
4	Noise Abatement Equipment	239				239	
5	Esthetic Costs						
6	Additional Plant Capacity	13,634		7,829		5,805	
7	Miscellaneous (Identify significant)						
8	TOTAL (total lines 1 thru 7)	405,186	5,063	7,954		402,295	NOTE 1
9	Construction Work in Progress	274				4,487	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures prior to 1969 were \$2,953,746, of which \$930,757 remain in service. Gannon Coal Conversion costs of \$96,244,267 owned by the Gannon Trust are not included.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	17,136,830	NOTE 1
2	Labor, Maintenance, Materials, & Supplies Cost Related to Environmental Facilities & Programs	14,459,216	NOTE 2
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	9,227,927	
7	Replacement Power Costs	2,693,000	NOTE 3
8	Taxes and Fees		
9	Administrative and General	747,483	
10	Other (Identify significant)		
11	TOTAL	44,264,456	

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

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

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

TAMPA ELECTRIC COMPANY
INDEX

Schedule	Page No.
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Application of Funds for the year, Source and	120-121
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	1
Balance Sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	250-251
discount	254
expense	254
installments received	252
premiums	252
reacquired	250-251
subscribed	252
Changes	
important during year	108
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

TAMPA ELECTRIC COMPANY
INDEX (Continued)

Schedule	Page No.
Deferred	
credits, other	269
debts, miscellaneous	233
income taxes accumulated - accelerated amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336
Directors	105
Discount on capital stock	254
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256-257
Extraordinary property losses	230
Filing requirements, this report form	i-ii
Funds	
application of	120-121
sources of	120-121
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deductions	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock	252

TAMPA ELECTRIC COMPANY
INDEX (Continued)

Schedule	Page No.
Interchange power	328-329
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iii-iv
List of schedules, this report form	2-4
Long term-debt	256-257
Losses - Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122
to statement of changes in financial position	122
to statement of income	122
to statement of retained earnings	122
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-404
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses - electric	320-323
expenses - electric (summary)	323
Other	
paid-in capital	253
donations recieved from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
Overhead, construction - electric	217
Peaks, monthly, and output	401
Plant, Common Utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336
	401-429

TAMPA ELECTRIC COMPANY
INDEX (Continued)

Schedule	Page No.
Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	200
Pollution control facilities, accumulated deferred income taxes	234
Premium and discount on long-term debt	256-257
Premium on capital stock	250-251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased Power	326-327
Reacquired capital stock	251
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
holders and voting powers	106-107
Sources of funds	120-121
Statement of changes in financial position	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-404
Stock liability for conversion	252
Substations	426-427
Supplies - materials and	227

TAMPA ELECTRIC COMPANY
INDEX (Continued)

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

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

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1986

List all contracts, agreements, or other business arrangements¹ entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and officers and directors listed on Pages 104 and 105. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

1. H. L. Culbreath (Chairman of the Board, President and Director of Tampa Electric Company), A. D. Oak (Senior Vice President - Finance of Tampa Electric Company), G. F. Anderson (Senior Vice President - Power Distribution of Tampa Electric Company), D. W. Campbell (Senior Vice President - Administration of Tampa Electric Company), H. A. Turner (Senior Vice President - Production of Tampa Electric Company and G. P. Wood (Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company) are also Directors of TECO Transport and Trade Corporation (TECO Transport), a wholly-owned subsidiary of Tampa Electric's parent company, TECO Energy, Inc. R. E. Ludwig (Treasurer and Assistant Secretary of Tampa Electric Company) is also Treasurer of TECO Transport. J. E. Sproull (Secretary of Tampa Electric Company) is also Secretary of TECO Transport. TECO Transport owns five operating companies which in 1986, provided coal transportation, transfer, storage and docking services and transportation of waste water to Tampa Electric in the amount of \$72,173,456.
2. J. E. Sproull (Secretary and Assistant Treasurer of Tampa Electric Company), and R. E. Ludwig (Treasurer and Assistant Secretary of Tampa Electric Company) are also Directors of Gatliff Coal Co., a wholly-owned subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc. Mr. Sproull is also Vice President and Secretary of Gatliff. R. E. Ludwig is also Treasurer of Gatliff. Gatliff is a coal mining concern based in Gatliff, Kentucky. In 1986, Gatliff sold \$63,384,979 of low sulfur coal to Tampa Electric Company.
3. H. L. Culbreath (Chairman of the Board, President and Director of Tampa Electric Company), G. F. Anderson (Senior Vice President - Power Distribution of Tampa Electric Company), H. A. Turner (Senior Vice President - Production of Tampa Electric Company), A. D. Oak (Senior Vice President - Finance of Tampa Electric Company), G. P. Wood (Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company) and D. W. Campbell (Senior Vice President - Administration of Tampa Electric Company) are also Directors of Tampa Bay Industrial Corporation (Tampa Bay), a wholly-owned subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc. Mr. Culbreath is also President of Tampa Bay; Mr. Campbell is also a Vice President of Tampa Bay. J. E. Sproull (Secretary and Assistant Treasurer of Tampa Electric Company) is also Secretary of Tampa Bay; R. E. Ludwig (Treasurer and Assistant Secretary of Tampa Electric Company) is also Treasurer of Tampa Bay. C. S. Campbell (Vice-President - Services of Tampa Electric Company) is also a Vice President of Tampa Bay. During 1986, Tampa Electric leased parking facilities from Tampa Bay, payments for which amounted to \$374,004.

¹Business arrangement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

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

For the Year Ended December 31, 1986

4. H. B. Guild, Jr. (Director of Tampa Electric Company) was of counsel (retired) to the law firm of Herrick & Smith, Boston, Massachusetts. Herrick & Smith, which was dissolved in April 1986, provided legal services to Tampa Electric Company during the first quarter of 1986 which amounted to \$39,266.
5. J. L. Ferman, Jr., (Director of Tampa Electric Company) is president of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1986, Tampa Electric paid to Ferman Motor Car Company \$822,160 for the purchase of automobiles and related items.
6. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. During 1986, Tampa Electric indirectly paid (through its parent company, TECO Energy) \$49,739 for pension plan trustee services to NCNB National Bank of Florida. Tampa Electric also paid directly to NCNB National Bank of Florida \$41,086 for fees associated with the issuance of Pollution Control Revenue Bonds and related services.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1986

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

1. H. L. Culbreath, Chairman of the Board, President and Director of Tampa Electric Company

Director, NCMB Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
Director, TECO Technologies, Inc., Tampa, Florida
Director, TECO Transport & Trade Corporation, Tampa, Florida
Chairman of the Board, President and Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky

2. David W. Campbell, Senior Vice President - Administration of Tampa Electric Company

Director, TECO Transport & Trade Corporation, Tampa, Florida
Vice President and Group Executive for Human Resources and Administration, TECO Energy, Inc., Tampa, Florida
Vice President and Director, Tampa Bay Industrial Corporation, Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky
Director, TECO Technologies, Inc., Tampa, Florida

3. Heywood A. Turner, Senior Vice President - Production of Tampa Electric Company

Director, TECO Transport & Trade Corporation, Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky
Director, Tampa Bay Industrial Corporation, Tampa, Florida

4. Alan D. Oak, Senior Vice President - Finance of Tampa Electric Company

Vice President - Finance, TECO Energy, Inc., Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky
Director, TECO Transport & Trade Corporation, Tampa, Florida
Director, TECO Technologies, Inc., Tampa, Florida
Director, Tampa Bay Industrial Corporation, Tampa, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1986

5. G. P. Wood, Senior Vice President - Corporate Communications and Governmental Affairs of Tampa Electric Company

Director, Tampa Bay Industrial Corporation, Tampa, Florida
Vice President and Group Executive for Corporate Communications and Governmental Affairs, TECO Energy, Inc. Tampa, Florida
Director, TECO Transport & Trade Corporation, Tampa, Florida
Director, Tampa City Advisory Board for Southeast Bank, N.A., Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky
6. Girard F. Anderson, Senior Vice President - Power Distribution of Tampa Electric Company

Director, Tampa Bay Industrial Corporation, Tampa, Florida
Director, TECO Coal Corporation, Nevisdale, Kentucky
Director, TECO Transport & Trade Corporation, Tampa, Florida
7. Craig S. Campbell, Vice President - Services of Tampa Electric Company

Vice President, Tampa Bay Industrial Corporation, Tampa, Florida
8. B. Clayton Dickinson, Jr., Vice President - Economic Development of Tampa Electric Company

No affiliations
9. Howard O. Johns, Vice President - Corporate Controls of Tampa Electric Company

Assistant Vice President - Corporate Controls, TECO Energy, Inc., Tampa, Florida
10. Thomas A. Ruddell, Vice President - Corporate Communications of Tampa Electric Company

No affiliations
11. Robert P. Tomczak, Vice President - Production Operations and Maintenance of Tampa Electric Company

No affiliations
12. James H. B. Woodroffe, III, Vice President - Governmental Affairs of Tampa Electric Company

No affiliations

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1986

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

Secretary, Tampa Bay Industrial Corporation, Tampa, Florida
Vice President, Secretary and Director, Gatliff Coal Company, Gatliff, Kentucky
Secretary and Director, Mid-South Towing Company, Tampa, Florida
Secretary and Director, Electro-Coal Transfer Corporation, Tampa, Florida
Secretary and Director, Gulfcoast Transit Company, Tampa, Florida
Secretary and Director, Southern Marine Management Company, Tampa, Florida
Secretary and Director, G C Service Company, Inc., Tampa, Florida
Secretary and Assistant Treasurer, TECO Energy, Inc., Tampa, Florida
Secretary, TECO Transport & Trade Corporation, Tampa, Florida
Secretary, TECO Coal Corporation, Tampa, Florida
Secretary and Director, TECO Towing Company, Tampa, Florida
Secretary and Director, Rich Mountain Coal Company, Gatliff, Kentucky
Secretary, TECO Technologies, Inc., Tampa, Florida
14. Richard E. Ludwig, Treasurer and Assistant Secretary of Tampa Electric Company

Treasurer, Mid-South Towing Company, Tampa, Florida
Treasurer, Electro-Coal Transfer Corporation, Tampa, Florida
Treasurer, Gulfcoast Transit Company, Tampa, Florida
Treasurer, Southern Marine Management Company, Tampa, Florida
Treasurer, G C Service Company, Inc., Tampa, Florida
Treasurer and Assistant Secretary, TECO Energy, Inc., Tampa, Florida
Treasurer, TECO Transport & Trade Corporation, Tampa, Florida
Treasurer and Director, Gatliff Coal Company, Gatliff, Kentucky
Treasurer, Tampa Bay Industrial Corporation, Tampa, Florida
Treasurer, TECO Coal Corporation, Tampa, Florida
Treasurer, TECO Towing Company, Tampa, Florida
15. John B. Rowe, Jr., Assistant Vice President of Tampa Electric Company

No affiliations
16. Lester L. Lefler, Controller of Tampa Electric Company

Controller, TECO Energy, Inc., Tampa, Florida
17. Sara L. Baldwin, Director of Tampa Electric Company

Corporate Secretary, Baldwin and Sons, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
18. Guy Bostick, Director of Tampa Electric Company

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

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1986

19. Richard M. Clewis, Jr., Director of Tampa Electric Company

Secretary-Treasurer, Siwelc Citrus, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
20. Hugh F. Culverhouse, Director of Tampa Electric Company

Partner, Culverhouse & Botts, Attorneys, Tampa, Florida
Director, American Financial Corporation
Director, TECO Energy, Inc., Tampa, Florida
Director, Warner Communications, Inc.
21. James L. Ferman, Jr., Director of Tampa Electric Company

President, Ferman Motor Car Company, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Bank of Tampa, Tampa, Florida
Director, Concord Life Insurance Company
22. Edward L. Flom, Director of Tampa Electric Company

Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida
Director, WCNB National Bank of Florida, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
23. Henry B. Guild, Jr., Director of Tampa Electric Company

Partner, Guild, Monrad & Oates, Personal Trustees, Boston, Massachusetts
Director, TECO Energy, Inc., Tampa, Florida
Director, Trusteed Funds, Inc., Boston, Massachusetts
24. Charles E. Mendez, Jr., Director of Tampa Electric Company

President, The Mendez/Chunn Company, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
25. James O. Welch, Jr., Director of Tampa Electric Company

Chairman of the Board and Chief Executive Officer, Nabisco Brands, Inc., East Hanover, New Jersey
Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida
Director, RJE Nabisco, Inc., Winston Salem, North Carolina

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1986

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

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

1. Enter in this part all transactions involving services and products received or provided.
 2. Below are some types of transactions to include:
 - Management, legal, and accounting services
 - Computer services
 - Engineering and construction services
 - Repairing and servicing of equipment
 - Material, fuel, and supplies furnished
 - Leasing of structures, land, and equipment
 - All rental transactions
 - Sale, purchase, or transfer of various products
-
1. Herrick & Smith - legal services
 - Services purchased by respondent in the amount of \$39,266.
 2. Gatliff Coal Company - Coal Mining
 - Low sulfur coal purchased by the respondent in the amount of \$63,384,979.
 3. TECO Transport and Trade Corporation - coal transportation, transfer and storage, docking services and transportation of waste water
 - Services purchased by respondent in the amount of \$72,173,456.
 4. Tampa Bay Industrial Corporation - real estate investments
 - Parking facilities leased by respondent in the amount of \$374,004.
 - Operation and maintenance activities provided by respondent in the amount of \$71,556.
 5. Ferman Motor Car Company - automobile dealership
 - Purchase of automobiles and related items in the amount of \$822,160.
 6. NCMB National Bank of Florida - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$90,825.

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.

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

[illegible]

11: Approximate original cost of complete parcel or tract, a portion of which produces related revenues.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1986

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

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$ 1,973,443
Construction Work in Progress	27,540
Plant Acquisition Adjustment	
Plant Held for Future Use	29,291
Materials and Supplies	35,216
Less:	
Depreciation and Amortization	(498,792)
Contributions in Aid of Construction	\$
Net Book Costs	\$ 1,568,688
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 859,531
Depreciation and Amortization Expenses	76,626
Income Taxes	80,910
Other Taxes	51,365
Other Operating Expenses	510,655
Total Operating Expenses	719,556
Net Operating Income	139,975
Other Income	185
Other Deductions	45,380
Net Income	\$ 94,780
Customers (Intrastate Only)	
Residential - Yearly Average	358,687
Commercial - Yearly Average	45,420
Industrial - Yearly Average	559
Others - Yearly Average	3,122
Total	407,788
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	12,590
Average Residential Cost per KWH (cents/KWH)	7.95
Average Residential Monthly Bill	\$ 83
Gross Plant Investment per Customer	\$ 4,979

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

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
UTILITY PLANT				
<hr/>				
ELECTRIC PLANT IN SERVICE (101)	1,902,580,232	1,902,580,232		
PROPERTY UNDER CAPITAL LEASES (101.1)				
ELECTRIC PLANT PURCHASED OR SOLD (102)				
EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED (103.1)				
ELECTRIC PLANT LEASED TO OTHERS (104)				
ELECTRIC PLANT HELD FOR FUTURE USE (105)	29,290,636	29,290,636		
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	70,862,637	70,862,637		
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	27,540,485	27,540,485		
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(492,365,591)	(492,365,591)		
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(4,426,022)	(4,426,022)		
ELECTRIC PLANT ACQUISITION ADJUSTMENTS (114)				
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENTS (115)				
OTHER ELECTRIC PLANT ADJUSTMENTS (116)				
OTHER UTILITY PLANT (118)				
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PROPERTY (119)				
NUCLEAR FUEL IN PROCESS OF REFINEMENT, CONVERSION, ENRICHMENT AND FABRICATION (120.1)				
NUCLEAR FUEL MATERIALS AND ASSEMBLIES - STOCK ACCOUNT (120.2)				
NUCLEAR FUEL ASSEMBLIES IN REACTOR (120.3)				
SPENT NUCLEAR FUEL (120.4)				
ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
NUCLEAR FUEL UNDER CAPITAL LEASES (120.6)				
TOTAL UTILITY PLANT	1,533,482,377	1,533,482,377	0	0
<hr/>				
OTHER PROPERTY AND INVESTMENTS				
<hr/>				
NONUTILITY PROPERTY (121)	320,416			320,416
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(112,748)			(112,748)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)				
OTHER INVESTMENTS (124)	488,666	488,666		
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	696,334	488,666	0	207,668
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TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY

CURRENT AND ACCRUED ASSETS				

CASH (131)	347,122	347,122		
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	247,693	247,693		
WORKING FUNDS (135)	81,584	81,584		
TEMPORARY CASH INVESTMENTS (136)	36,695,889	36,695,889		
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	56,833,381	56,833,381		
OTHER ACCOUNTS RECEIVABLE (143)	19,047,184	19,047,184		
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(903,144)	(903,144)		
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	863,913	0		863,913
FUEL STOCK (151)	75,628,000	75,628,000		
FUEL STOCK EXPENSES UNDISTRIBUTED (152)	329	329		
RESIDUALS (153)				
PLANT MATERIALS AND OPERATING SUPPLIES (154)	35,215,347	35,215,347		
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	186	186		
PREPAYMENTS (165)	1,150,453	1,143,554		6,899
INTEREST AND DIVIDENDS RECEIVABLE (171)	756,425	756,425		
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	15,772,961	15,772,961		
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				

TOTAL CURRENT AND ACCRUED ASSETS	241,737,323	240,866,511	0	870,812

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY

DEFERRED DEBITS				

UNAMORTIZED DEBT EXPENSE (181)	6,451,963	6,451,963		
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)	3,904,031	3,904,031		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	313,803	313,803		
CLEARING ACCOUNTS (184)	11,096	11,096		
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	11,182,588	11,182,588		
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	923	923		
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	11,036,044	9,518,026		1,518,018
	-----	-----	-----	-----
TOTAL DEFERRED DEBITS	32,900,448	31,382,430	0	1,518,018
	-----	-----	-----	-----
TOTAL ASSETS AND OTHER DEBITS	1,808,816,482	1,806,219,984	0	2,596,498
	=====	=====	=====	=====
PROPRIETARY CAPITAL				

COMMON STOCK ISSUED (201)	119,696,788	119,696,788		
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	84,956,000	84,956,000		
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,245		
DONATIONS RECEIVED FROM STOCKHOLDERS (208)				
REDUCTION IN PAR OR STATED VALUE OF CAPITAL STOCK (209)				
GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK (210)	28,238	28,238		
MISCELLANEOUS PAID IN CAPITAL (211)	365,079,598	365,079,598		
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
DISCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,692,253)		
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	182,621,468	182,621,468		
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
	-----	-----	-----	-----
TOTAL PROPRIETARY CAPITAL	750,709,084	750,709,084	0	0
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TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
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LONG TERM DEBT				

BONDS (221)	541,997,181	541,997,181		
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	489,630	489,630		
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
	-----	-----	-----	-----
TOTAL LONG-TERM DEBT	542,486,811	542,486,811	0	0
	-----	-----	-----	-----
OTHER NONCURRENT LIABILITIES				

OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT (227)				
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)				
ACCUMULATED PROVISION FOR INJURIES AND DAMAGES (228.2)	3,308,616	3,308,616		
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	6,828,348	6,828,348		
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)				
	-----	-----	-----	-----
TOTAL OTHER NONCURRENT LIABILITIES	10,136,964	10,136,964	0	0
	-----	-----	-----	-----
CURRENT & ACCRUED LIABILITIES				

NOTES PAYABLE (231)	14,035,000	14,035,000		
ACCOUNTS PAYABLE (232)	42,057,030	42,057,030		
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	9,621,488	8,152,272		1,469,216
CUSTOMER DEPOSITS (235)	22,761,115	22,717,013		44,102
TAXES ACCRUED (236)	22,732,683	22,369,881		362,802
INTEREST ACCRUED (237)	11,231,045	11,231,045		
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	2,676,986	2,676,986		
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	0	0		
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
	-----	-----	-----	-----
TOTAL CURRENT & ACCRUED LIABILITIES	125,115,347	123,239,227	0	1,876,120
	-----	-----	-----	-----

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DEFERRED CREDITS				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	20,122,072	17,024,167		3,097,905
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	98,864,381	98,839,244		25,137
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)				
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	7,978,222	7,978,222		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	179,661,229	179,661,229		
ACCUMULATED DEFERRED INCOME TAXES (283)	73,742,372	73,742,372		
TOTAL DEFERRED CREDITS	380,368,276	377,245,234	0	3,123,042
TOTAL LIABILITIES AND OTHER CREDITS	1,808,816,482	1,803,817,320	0	4,999,162
ELECTRIC PLANT IN SERVICE				
INTANGIBLE PLANT				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	10,677,074	10,677,074		
TOTAL INTANGIBLE PLANT	10,677,074	10,677,074	0	0
PRODUCTION PLANT - STEAM				
LAND AND LAND RIGHTS (310)	6,038,379	6,038,379		
STRUCTURES AND IMPROVEMENTS (311)	179,621,997	179,621,997		
BOILER PLANT EQUIPMENT (312)	637,587,084	637,587,084		
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	237,705,568	237,705,568		
ACCESSORY ELECTRIC EQUIPMENT (315)	107,151,395	107,151,395		
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	22,984,573	22,984,573		
TOTAL STEAM PRODUCTION PLANT	1,191,088,996	1,191,088,996	0	0
PRODUCTION PLANT - NUCLEAR				
LAND AND LAND RIGHTS (320)				
STRUCTURES AND IMPROVEMENTS (321)				
REACTOR PLANT EQUIPMENT (322)				
TURBOGENERATOR UNITS (323)				
ACCESSORY ELECTRIC EQUIPMENT (324)				
MISCELLANEOUS POWER PLANT EQUIPMENT (325)				
TOTAL NUCLEAR PRODUCTION PLANT	0	0	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
PRODUCTION PLANT - HYDRAULIC				
LAND AND LAND RIGHTS (330)				
STRUCTURES AND IMPROVEMENTS (331)				
RESERVOIRS, DAMS, AND WATERWAYS (332)				
WATER WHEELS, TURBINES AND GENERATORS (333)				
ACCESSORY ELECTRIC EQUIPMENT (334)				
MISCELLANEOUS POWER PLANT EQUIPMENT (335)				
ROADS, RAILROADS AND BRIDGES (336)				
TOTAL HYDRAULIC PRODUCTION PLANT	0	0	0	0
PRODUCTION PLANT - OTHER				
LAND AND LAND RIGHTS (340)	834,366	834,366		
STRUCTURES AND IMPROVEMENTS (341)	1,559,088	1,559,088		
FUEL HOLDERS, PRODUCERS, AND ACCESSORIES (342)	1,151,019	1,151,019		
PRIME MOVERS (343)				
GENERATORS (344)	16,031,724	16,031,724		
ACCESSORY ELECTRIC EQUIPMENT (345)	2,096,912	2,096,912		
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	19,282	19,282		
TOTAL OTHER PRODUCTION PLANT	21,692,391	21,692,391	0	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	8,516,169	8,516,169		
STRUCTURES AND IMPROVEMENTS (352)	750,821	750,821		
STATION EQUIPMENT (353)	62,679,355	62,679,355		
TOWERS AND FIXTURES (354)	4,299,643	4,299,643		
POLES AND FIXTURES (355)	29,792,857	29,792,857		
OVERHEAD CONDUCTORS AND DEVICES (356)	34,650,526	34,650,526		
UNDERGROUND CONDUIT (357)	699,215	699,215		
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	916,664		
ROADS AND TRAILS (359)	1,387,000	1,387,000		
TOTAL TRANSMISSION PLANT	143,692,250	143,692,250	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	2,586,278	2,586,278		
STRUCTURES AND IMPROVEMENTS (361)	450,036	450,036		
STATION EQUIPMENT (362)	60,539,684	60,539,684		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	58,357,774	58,357,774		
OVERHEAD CONDUCTORS AND DEVICES (365)	92,872,293	92,872,293		
UNDERGROUND CONDUIT (366)	31,308,381	31,308,381		
UNDERGROUND CONDUCTORS AND DEVICES (367)	42,127,378	42,127,378		
LINE TRANSFORMERS (368)	102,906,921	102,906,921		
SERVICES (369)	44,949,182	44,949,182		
METERS (370)	27,246,153	27,246,153		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	27,155,473	27,155,473		
TOTAL DISTRIBUTION PLANT	490,499,553	490,499,553	0	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	1,843,886	1,843,886		
STRUCTURES AND IMPROVEMENTS (390)	19,430,169	19,430,169		
OFFICE FURNITURE AND EQUIPMENT (391)	25,836,872	25,836,872		
TRANSPORTATION EQUIPMENT (392)	23,894,031	23,894,031		
STORES EQUIPMENT (393)	982,896	982,896		
TOOLS, SHOP AND GARDEN EQUIPMENT (394)	4,023,248	4,023,248		
LABORATORY EQUIPMENT (395)	2,417,678	2,417,678		
POWER OPERATED EQUIPMENT (396)				
COMMUNICATION EQUIPMENT (397)	37,043,879	37,043,879		
MISCELLANEOUS EQUIPMENT (398)	319,946	319,946		
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	115,792,605	115,792,605	0	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	1,973,442,869	1,973,442,869		

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	358,892,716	358,892,716		
COMMERCIAL AND INDUSTRIAL SALES (442)	350,368,421	350,368,421		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	6,191,148	6,191,148		
OTHER SALES TO PUBLIC AUTHORITIES (445)	50,491,880	50,491,880		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	765,944,165	765,944,165	0	0
SALES FOR RESALE (447)	87,833,534	87,833,534		
TOTAL SALES OF ELECTRICITY	853,777,699	853,777,699	0	0
PROVISION FOR RATE REFUNDS (449.1)	(1,858,905)	(1,858,905)		
NET SALES OF ELECTRICITY	851,918,794	851,918,794	0	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,269,537	4,269,537		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	2,060,248	2,060,248		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	1,282,484	1,282,484		
TOTAL OTHER OPERATING REVENUES	7,612,269	7,612,269	0	0
TOTAL ELECTRIC OPERATING REVENUES (400)	859,531,063	859,531,063	0	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	3,103,473	3,103,473		
FUEL RECOVERABLE (501.1)	299,082,787	299,082,787		
FUEL NON-RECOVERABLE (501.2)	4,422,580	4,422,580		
STEAM EXPENSES (502)	8,497,731	8,497,731		
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	3,167,335	3,167,335		
MISCELLANEOUS STEAM POWER EXPENSES (506)	6,857,238	6,857,238		
RENTS (507)	121,186	121,186		
TOTAL OPERATION	325,252,330	325,252,330	0	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	1,548,297	1,548,297		
MAINTENANCE OF STRUCTURES (511)	4,137,065	4,137,065		
MAINTENANCE OF BOILER PLANT (512)	26,907,775	26,907,775		
MAINTENANCE OF ELECTRIC PLANT (513)	7,929,662	7,929,662		
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,629,322	1,629,322		
TOTAL MAINTENANCE	42,152,121	42,152,121	0	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	367,404,451	367,404,451	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

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

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] OTHER POWER GENERATION - OPERATION [*] OPERATION SUPERVISION AND ENGINEERING (546)				
FUEL RECOVERABLE (547.1)	1,206,240	1,206,240		
FUEL NON-RECOVERABLE (547.2)	44,343	44,343		
GENERATION EXPENSES (548)	3,985	3,985		
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	1,594	1,594		
RENTS (550)				
TOTAL OPERATION	1,256,162	1,256,162	0	0
[*] OTHER POWER GENERATION - MAINTENANCE [*] MAINTENANCE SUPERVISION AND ENGINEERING (551)				
MAINTENANCE OF STRUCTURES (552)	29,100	29,100		
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	260,844	260,844		
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	5,944	5,944		
TOTAL MAINTENANCE	295,888	295,888	0	0
TOTAL OTHER POWER GENERATION O & M	1,552,050	1,552,050	0	0
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*] PURCHASED POWER RECOVERABLE (555.1)	8,186,688	8,186,688		
PURCHASED POWER NON-RECOVERABLE (555.2)	3,532,480	3,532,480		
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	15,550,648	15,550,648		
TOTAL OTHER POWER SUPPLY EXPENSES O & M	27,269,816	27,269,816	0	0
TOTAL POWER PRODUCTION EXPENSES	396,226,317	396,226,317	0	0
[*] TRANSMISSION EXPENSES - OPERATION [*] OPERATION SUPERVISION & ENGINEERING (560)	858,698	858,698		
LOAD DISPATCHING (561)	1,193,885	1,193,885		
STATION EXPENSES (562)	620,937	620,937		
OVERHEAD LINE EXPENSES (563)	140,322	140,322		
UNDERGROUND LINE EXPENSES (564)	252	252		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)				
MISCELLANEOUS TRANSMISSION EXPENSES (566)	328,584	328,584		
RENTS (567)	12,391	12,391		
TOTAL OPERATION	3,155,069	3,155,069	0	0
[*] TRANSMISSION EXPENSES - MAINTENANCE [*] MAINTENANCE SUPERVISION AND ENGINEERING (568)	38,950	38,950		
MAINTENANCE OF STRUCTURES (569)	27,968	27,968		
MAINTENANCE OF STATION EQUIPMENT (570)	1,127,254	1,127,254		
MAINTENANCE OF OVERHEAD LINES (571)	1,800,559	1,800,559		
MAINTENANCE OF UNDERGROUND LINES (572)	416	416		
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)				
TOTAL MAINTENANCE	2,995,147	2,995,147	0	0
TOTAL TRANSMISSION EXPENSES O & M	6,150,216	6,150,216	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY

[*] DISTRIBUTION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (580)	1,077,770	1,077,770		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	672,538	672,538		
OVERHEAD LINE EXPENSES (583)	613,811	613,811		
UNDERGROUND LINE EXPENSES (584)	242,162	242,162		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	478,120	478,120		
METER EXPENSES (586)	1,996,925	1,996,925		
CUSTOMER INSTALLATIONS EXPENSES (587)	2,168,489	2,168,489		
MISCELLANEOUS EXPENSES (588)	3,087,846	3,087,846		
RENTS (589)	56,530	56,530		

TOTAL OPERATION	10,394,191	10,394,191	0	0

[*] DISTRIBUTION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	792,656	792,656		
MAINTENANCE OF STRUCTURES (591)	82,422	82,422		
MAINTENANCE OF STATION EQUIPMENT (592)	983,006	983,006		
MAINTENANCE OF OVERHEAD LINES (593)	5,999,942	5,999,942		
MAINTENANCE OF UNDERGROUND LINES (594)	947,602	947,602		
MAINTENANCE OF LINE TRANSFORMERS (595)	412,894	412,894		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,103,320	1,103,320		
MAINTENANCE OF METERS (597)	555,033	555,033		
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	20,729	20,729		

TOTAL MAINTENANCE	10,897,604	10,897,604	0	0

TOTAL DISTRIBUTION EXPENSES O & M	21,291,795	21,291,795	0	0
=====				
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*]				
SUPERVISION (901)	489,700	489,700		
METER READING EXPENSES (902)	1,714,953	1,714,953		
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	11,335,414	11,335,414		
UNCOLLECTIBLE ACCOUNTS (904)	2,644,919	2,644,919		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	46	46		

TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	16,185,032	16,185,032	0	0
=====				
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION [*]				
SUPERVISION (907)	154	154		
CUSTOMER ASSISTANCE EXPENSES (908)	16,577,262	16,577,262		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	1,053,222	1,053,222		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				

TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	17,630,638	17,630,638	0	0
	=====			

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY

[*] SALES EXPENSES - OPERATION [*]				
SUPERVISION (911)	16	16		
DEMONSTRATING AND SELLING EXPENSES (912)	35,729	35,729		
ADVERTISING EXPENSES (913)	6,454	6,454		
MISCELLANEOUS SALES EXPENSES (916)	191,957	191,957		

TOTAL SALES EXPENSES O & M	234,156	234,156	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*]				
ADMINISTRATIVE AND GENERAL SALARIES (920)	11,525,772	11,525,772		
OFFICE SUPPLIES AND EXPENSES (921)	8,993,386	8,993,386		
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(3,521,888)	(3,521,888)		
OUTSIDE SERVICES EMPLOYED (923)	2,306,068	2,306,068		
PROPERTY INSURANCE (924)	1,702,467	1,702,467		
INJURIES AND DAMAGES (925)	3,061,473	3,061,473		
EMPLOYEE PENSIONS AND BENEFITS (926)	13,406,486	13,406,486		
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	680,795	680,795		
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	98,905	98,905		
MISCELLANEOUS GENERAL EXPENSES (930.2)	6,294,596	6,294,596		
RENTS (931)	3,536,390	3,536,390		

TOTAL OPERATION	48,084,450	48,084,450	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*]				
MAINTENANCE OF GENERAL PLANT (932)	2,912,591	2,912,591		

TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	50,997,041	50,997,041	0	0

TOTAL ELECTRIC OPERATION EXPENSES (401)	449,461,844	449,461,844	0	0

TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	59,253,351	59,253,351	0	0

TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	508,715,195	508,715,195	0	0

DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	49,658,953	49,658,953		
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	965,138	965,138		
TRANSMISSION PLANT	3,755,466	3,755,466		
DISTRIBUTION PLANT	15,680,548	15,680,548		
GENERAL PLANT	4,580,447	4,580,447		
COMMON PLANT - ELECTRIC				

TOTAL DEPRECIATION EXPENSE (403)	74,640,552	74,640,552	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT				
INTANGIBLE PLANT	1,985,544	1,985,544		
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF LIMITED-TERM PLANT (404)	1,985,544	1,985,544	0	0
AMORTIZATION OF OTHER ELECTRIC PLANT				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF OTHER ELECTRIC PLANT (405)	0	0	0	0
AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJS. (406)	0	0	0	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)	1,944,408	1,944,408		
TAXES OTHER THAN INCOME TAXES (408.1)	51,365,483	51,365,483		
INCOME TAXES (409.1)	72,588,908	72,588,908		
PROVISION FOR DEFERRED INCOME TAXES (410.1)	38,045,912	38,045,912		
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(25,343,327)	(25,343,327)		
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(4,381,559)	(4,381,559)		
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(4,728)	(4,728)		
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)	274	274		
TOTAL ELECTRIC OPERATING EXPENSES	719,556,662	719,556,662	0	0
NET ELECTRIC OPERATING INCOME	139,974,401	139,974,401	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1986

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(605,697)	0		(605,697)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	1,276,439	0		1,276,439
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)	151,859	0		151,859
MISCELLANEOUS NONOPERATING INCOME (421)	(241,390)	0		(241,390)
GAIN ON DISPOSITION OF PROPERTY (421.1)	45,971	0		45,971
TOTAL OTHER INCOME	627,182	0	0	627,182
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	216,189	0		216,189
TOTAL OTHER INCOME DEDUCTIONS	216,189	0	0	216,189
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	155,800	0		155,800
INCOME TAXES - FEDERAL AND OTHER (409.2)	313,808	0		313,808
PROVISION FOR DEFERRED INCOME TAXES (410.2)	31,018			31,018
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(100,797)	0		(100,797)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)	(173,900)			(173,900)
INVESTMENT TAX CREDITS (420)		0		
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	225,929	0	0	225,929
NET OTHER INCOME AND DEDUCTIONS	185,064	0	0	185,064
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	43,545,015	43,545,015		
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	306,177	306,177		
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(58,596)	(58,596)		
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	3,279,936	3,279,936		
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(1,693,330)	(1,693,330)		
NET INTEREST CHARGES	45,379,202	45,379,202	0	0
INCOME BEFORE EXTRAORDINARY ITEMS	94,780,263	94,595,199	0	185,064
EXTRAORDINARY ITEMS				
EXTRAORDINARY INCOME (434)				
EXTRAORDINARY DEDUCTIONS (435)				
INCOME TAXES - FEDERAL AND OTHER (409.3)				
EXTRAORDINARY ITEMS AFTER TAXES	0	0	0	0
NET INCOME	94,780,263	94,595,199	0	185,064

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

1986

TABLE OF CONTENTS -----

	Page

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

PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/87)

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

B. Direct Telephone Numbers for Each:

OFFICER

Name	Title	Number
1. H. L. Culbreath	Chairman of the Board and President	228-4293
2. Girard F. Anderson	Senior Vice President-Power Distribution	"
3. David W. Campbell	Senior Vice President-Administration	"
4. Alan D. Oak	Senior Vice President-Finance	"
5. Heywood A. Turner	Senior Vice President-Production	"
6. G. Pierce Wood	Senior Vice President-Corporate Communications and Governmental Affairs	"
7. Craig S. Campbell	Vice President-Services	"
8. B. Clayton Dickinson, Jr.	Vice President	"
9. Howard O. Johns	Vice President-Corporate Controls	"
10. Thomas A. Ruddell	Vice President-Corporate Communications	"
11. Robert F. Tomczak	Vice President-Production Operations and Maintenance	"
12. James H. B. Woodroffe III	Vice President-Governmental Affairs	"
13. John E. Rowe, Jr.	Assistant Vice President	"
14. James E. Sproull	Secretary	"
15. Richard E. Ludwig	Treasurer	"
16. Lester L. Lefler	Controller	"

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTOR

Name	Title	Number
1. Sara L. Baldwin	Corporate Secretary Baldwin & Sons, Inc.	228-4293
2. Guy Bostick	Chairman and President Comcar Industries, Inc.	"
3. Richard M. Clewis, Jr.	Secretary-Treasurer Siwelc Citrus, Inc.	"
4. H. L. Culbreath	Chairman of the Board and President TECO Energy, Inc. and Tampa Electric Company	"
5. Hugh P. Culverhouse	Partner Culverhouse & Botts	"
6. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
7. Edward L. Flom	Chairman of the Board Florida Steel Corporation	"
8. Henry E. Guild, Jr.	Partner Guild, Monrad & Oates	"
9. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
10. James O. Welch, Jr.	Chairman of the Board and Chief Executive Officer Nabisco Brands, Inc.	"
11. J. Thomas Touchton *	Managing Partner The Witt-Touchton Company	"

* Elected April 14, 1987.

PART II - COMPANY PROFILE

Tampa Electric Company, the principal subsidiary of TECO Energy, Inc., is a public utility operating wholly within the state of Florida and engaged in the generation, purchase, transmission, distribution and sale of electric energy. First incorporated in December 1899, Tampa Electric currently serves approximately 418,000 Customers in a 1,900 square mile area of west-central Florida. At year end 1986, the company employed 3,341 regular full-time employees and had a system capability of 3,027 megawatts, including 271 megawatts on long-term reserve standby until the early 1990's.

The company is comprised of five principal divisions: Administration, Corporate Communications and Governmental Affairs, Finance, Production and Power Distribution.

Tampa Electric's goals include the following: emphasize marketing and economic development in 1987; reduce the future need for new construction by increasing utilization of existing capacity through the pursuit of energy conservation programs and tighter generation reserve margins; accomplish the energy conservation goals developed by Tampa Electric and approved by the Florida Public Service Commission; ensure adequate and economical fuel resources; improve productivity and reduce operating expenses; and ensure the adequacy of the company's communications with its internal and external publics.

Tampa Electric's affiliates under TECO Energy, Inc., the parent company, include TECO Transport & Trade Corp., TECO Coal Corporation and Tampa Bay Industrial Corporation.

TECO Energy's largest non-utility subsidiary is TECO Transport & Trade Corp., which directs the activities of TECO Energy's barge and terminal companies. TECO Transport & Trade performs services for Tampa Electric and other companies.

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

Tampa Bay Industrial Corporation owns and manages real estate holdings on the Florida west coast.

Tampa Electric's service area economy is expected to maintain a forward momentum during 1987. Service area residential Customers are forecasted to increase by 3.6% in 1987, which is similar to the gains experienced in 1986. Over the next decade, the average annual increase in service area residential Customers is projected to be 2.9%.

Both peak load and energy sales are expected to continue to expand during the 1987-1996 period, but at a moderate rate of growth due to the company's aggressive conservation, load management and cogeneration programs. For the period 1987-1996, energy sales are expected to grow at a 2.4% annual rate as compared to a 1.8% rate over the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.5%.

PART III - CORPORATE RECORDS

A. Location:

702 N. Franklin Street
Tampa, Florida 33602

B. Description:

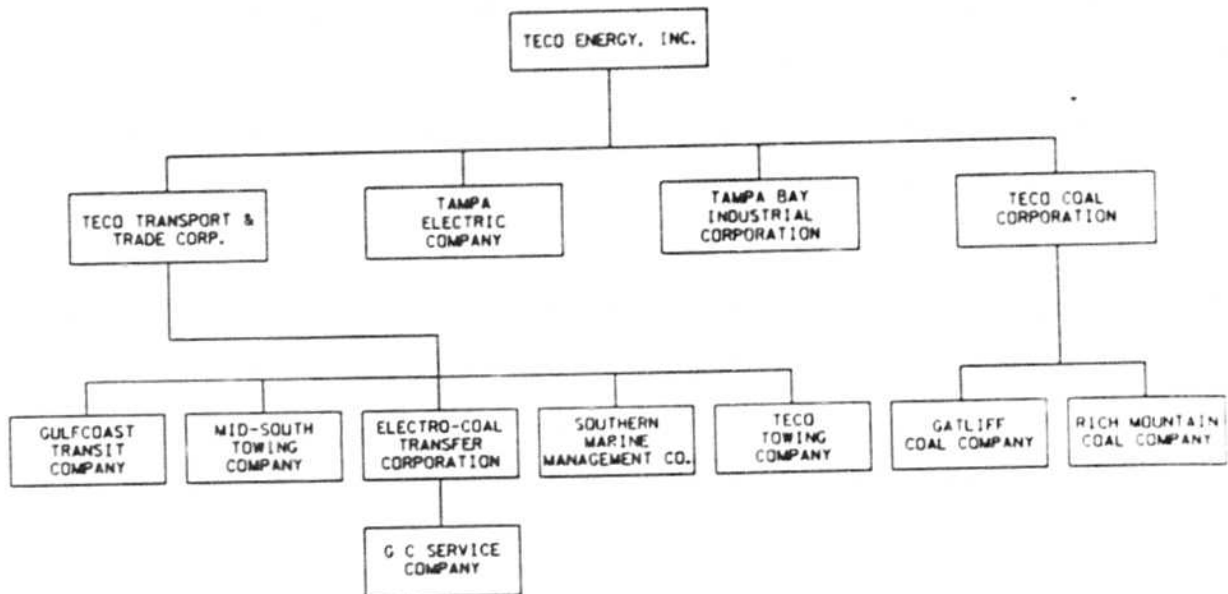
Tampa Electric is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

C. List Audit Groups Reviewing Records and Operations:

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

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

CURRENT AS OF: March 31, 1987



PART V - LIAISON PERSONNEL DIRECTORY (4)

A. List

(As of 7/31/87)

Name of Company Representative (1) (2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Bcc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the PPSC	Name of Person Department most often contacted
L. L. Willis, Esq.	Legl Counl	Assley Law Firm	W/A	Legal	All
J. D. Beasley, Esq.	Legl Counl	Assley Law Firm	W/A	Legal	All
K. R. Hart, Esq.	Legl Counl	Assley Law Firm	W/A	Legal	All
H. L. Culbreath	Chmn & Pres	Tampa Electric Company	W/A	Policy	Commissioners
A. D. Oak	Sr. V.P.	Finance	H. L. Culbreath	Policy	Commissioners
C. P. Wood	Sr. V.P.	Corp Comm & Gov Affairs	H. L. Culbreath	Policy	Commissioners
H. A. Turner	Sr. V.P.	Production	H. L. Culbreath	Policy	Commissioners
R. P. Tomczak	V.P.	Production Oper. & Maint.	H. A. Turner	Production	Commissioners
J. R. Rowe, Jr.	Asst. V.P.	Regulatory Control & Budgets	C. P. Wood	Regulatory Affairs	BAG and APAD
L. L. Leffler	Controller	General Accounting	A. D. Oak	Accounting	BAG and APAD
W. J. Campbell	Director	Rates & Customer Acctg	C. P. Wood	Rates	BAG
L. R. Smith	Asst Dir	Rates & Customer Acctg	W. J. Campbell	Rates	BAG
L. S. McLaughy	Director	Marketing & Energy Services	C. P. Wood	Marketing	BAG
W. M. Cantrell	Director	Fuels	H. A. Turner	Fuels	BAG
C. A. Shelcut	Gen Manager	Production Services	R. P. Tomczak	Production	BAG
K. T. Ferrell	Manager	Reg Control	J. R. Rowe, Jr.	Regulatory Affairs	BAG and APAD
R. D. Chapman	Manager	Reg Coordination	J. R. Rowe, Jr.	Regulatory Affairs	BAG
A. D. Benmers	Manager	Reg Accounting	L. L. Leffler	Regulatory, Fuels	BAG and APAD
G. J. Kordecki	Director	Market Planning	L. S. McLaughy	Market Planning	BAG
D. M. Mettas	Director	Cogeneration	G. D. Jennings	Cogeneration	BAG
G. D. Jennings	Director	Power Resource Planning	G. P. Wood	Engineering	BAG
T. W. Moore	Manager	Economic Planning & Forecasting	G. D. Jennings	Economics	BAG
G. A. Keszelsowsky	Sr. Engr	Production Staff	C. A. Shelcut	GP/P	BAG
J. B. Mulder	Manager	Rates & Customer Acctg	L. R. Smith	Rates	BAG
W. B. Meyer	Manager	Rates & Customer Acctg	L. R. Smith	Cost Studies	BAG
G. L. Gillette	Manager	Generation Planning	G. D. Jennings	Engineering	BAG
M. J. Shalock	Manager	Load Management	G. D. Jennings	Conservation	BAG

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

PART V - LIAISON PERSONNEL DIRECTORY

B. Organizational Chart*

Current as of: March 31, 1987

These people are included on the Management Roster attached.

*For reporting chain for all personnel listed on page 6.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 3/31/87)

Chairman and President	H. L. Culbreath
Senior Vice President - Finance	A. D. Oak
Senior Vice President - Corporate Communications and Governmental Affairs	G. P. Wood
Senior Vice President - Production	H. A. Turner

Senior Vice President - Finance	A. D. Oak
Controller	L. L. Lefler
Manager Regulatory Accounting	A. D. Remmers

Senior Vice President - Corporate Communications and Governmental Affairs	G. P. Wood
Assistant Vice President - Regulatory Control and Budgets	J. R. Rowe, Jr.
Manager Regulatory Control	E. T. Ferrell
Manager Regulatory Coordination	R. D. Chapman
Director - Rates and Customer Accounting	W. J. Campbell, Jr.
Assistant Director - Rates and Customer Accounting	L. R. Smith
Manager - Rates	J. R. Mulder
Manager - Cost Studies	W. H. Meyer
Director - Power Resource Planning	G. D. Jennings
Director - Cogeneration	D. M. Westas
Manager - Load Management	M. J. Blalock
Manager - Generation Planning	G. L. Gillette
Director - Marketing & Energy Services	L. S. McGaughey
Director - Market Planning	G. J. Kordecki
Manager - Economic Planning & Forecasting	T. W. Moore

Senior Vice President - Production	H. A. Turner
Vice President - Production Operations and Maintenance	R. F. Tomczak
General Manager Production Services	C. A. Shelnut
Senior Engineer	G. A. Keselowsky
Director - Fuels	W. W. Cantrell