

EI806-90-AR

Form Approved
OMB No. 1902-0021
(Expires 9/30/91)

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

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

The public reporting burden for this information collection is estimated to average 1,215 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this information collection including suggestions for reducing the burden to the Energy Information Administration, Office of Statistical Standards, EI-73, Mail Station: 2F-081, Forrestal Building, 1000 Independence Avenue, S.W., Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.

Exact Legal Name of Respondent (Company) Tampa Electric Company	Year of Report Dec. 31, 19 <u>90</u>
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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 1990, 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.

G. F. Anderson

President and Chief Operating Officer

/s/ G. F. Anderson

April 30, 1991

(Name and Title of Chief
Executive Officer)

(Signature)

(date)

L. L. Lefler

Vice President - Controller

/s/ L. L. Lefler

April 30, 1991

(Name and Title of Chief
Financial Officer)

(Signature)

(date)

Report of Independent Accountants

To the Board of Directors
Tampa Electric Company:

We have audited the balance sheets of Tampa Electric Company as of December 31, 1990 and 1989, and the related statements of income for the years then ended, and the statement of retained earnings and cash flows for the year ended December 31, 1990, included on pages 110 through 122F of the accompanying Federal Energy Regulatory Commission Form No. 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 1990 and 1989, the results of its operations and its cash flows for the year ended December 31, 1990, and net income for the year ended December 31, 1989, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

Coopers & Lybrand

Tampa, Florida
January 29, 1991

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual 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:

Office of the Secretary
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 3110
Washington, D.C. 20426

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 analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 946
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 Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b).

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 _____ for the year ended on which we have reported separately under date of _____ we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

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

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 586-8800

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 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 946
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, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

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

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

GENERAL PENALTIES

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Tampa Electric Company	02 Year of Report Dec. 31, 1990	
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 N. Franklin Street, Tampa, Florida 33602		
05 Name of Contact Person Elizabeth A. Simokat	06 Title of Contact Person Assistant Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 702 N. Franklin Street, Tampa, Florida 33602		
08 Telephone of Contact Person, Including Area Code (813) 228-4111	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 30, 1991
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 including December 31 of the year of the report.		
01 Name L. L. Lefler	03 Signature /s/ L. L. Lefler	04 Date Signed (Mo, Da, Yr) April 30, 1991
02 Title Vice President-Controller		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1991	Year of Report Dec. 31, 1990
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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	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106-107	Ed. 12-87	107 - None
Important Changes During the Year	108-109	Ed. 12-90	109 - None
Comparative Balance Sheet	110-113	Ed. 12-89	
Statement of Income for the Year	114-117	Ed. 12-89	115-116 -None
Statement of Retained Earnings for the Year	118-119	Ed. 12-89	
Statement of Cash Flows	120-121	Ed. 12-89	
Notes to Financial Statements	122-123	Ed. 12-89	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. 12-89	201 - None
Nuclear Fuel Materials	202-203	Ed. 12-89	202-203 -None
Electric Plant in Service	204-207	Ed. 12-88	
Electric Plant Leased to Others	213	Ed. 12-89	213 - None
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress—Electric	216	Ed. 12-87	
Construction Overheads—Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Ed. 12-87	
Investment in Subsidiary Companies	224-225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Extraordinary Property Losses	230	Ed. 12-88	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-90	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-87	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-90	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1991	Year of Report Dec. 31, 1990
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes—Accelerated Amortization Property	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-88	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	*Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales for Resale	310-311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320-323	Ed. 12-88	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326-327	Rev. 12-90	
Transmission of Electricity for Others	328-330	Rev. 12-90	
Transmission of Electricity by Others	332	Rev. 12-90	None
Miscellaneous General Expenses—Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	337-338 -None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-90	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	356 - None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-89	None
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	None
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	None

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1991	Year of Report Dec. 31, 1990
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	Ed. 12-87	
Transmission Lines Added During Year	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	450 - None
Stockholders' Reports Check appropriate box:			
<input type="checkbox"/> Four copies will be submitted.			
<input checked="" type="checkbox"/> No annual report to stockholders is prepared.			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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, Vice President - Controller
702 North Franklin Street
Tampa, Florida 33602

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

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

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

N/A

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

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

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

(1) YES ...Enter the date when such independent accountant was initially engaged: _____

(2) NO

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 10K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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)
TERMCO, Inc.	Broker for Tampa Electric Company's purchases and sales of real property.	100%	
NOTE: The information below is provided to comply with reporting requirements of the FERC FORM No. 1. Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliated companies listed below.			
	TECO Energy, Inc. TECO Diversified, Inc. TECO Transport & Trade Corporation Electro-Coal Transfer Corporation G C Service Company, Inc. Gulfcoast Transit Company Mid-South Towing Company TECO Towing Company TECO Coal Corporation Clintwood Elkhorn Mining Company Gatliff Coal Company Rich Mountain Coal Company TECO Properties Corporation TECO Coalbed Methane, Inc. TECO Power Services Corporation Hardee Power I, Inc., General Partner of Hardee Power Partners, Ltd. (a Florida limited partnership) Hardee Power II, Inc., Limited Partner of Hardee Power Partners, Ltd. (a Florida limited partnership) Suffolk Cogeneration, Inc. TPS Clean Coal, Inc. Southland Energy, Inc. TECO Investments, Inc. TECO Finance, Inc.		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

OFFICERS

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

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

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Operating Officer	G.F. Anderson *	
2	Vice President - Services	C.S. Campbell	
3	Vice President - Regulatory Affairs	W.N. Cantrell (1)	
4	Vice President - Information Services	G.A. Ehlers *	
5	Vice President - Corporate Communications	W.W. Hopkins (Promoted 3/15/90) *	
6	Vice President - Controller	L.L. Lefler	
7	Vice President - Corporate Communications	T.A. Ruddell (Left 4/1/90) (2)	
8	Vice President - Customer Services and Marketing	W.T. Snyder	
9	Vice President - Human Resources	K.S. Surgenor *	
10	Vice President - Production Operations and		
11	Maintenance	R.F. Tomczak	
12	Vice President - Materials Management	M.F. Wadsworth (Promoted 7/1/90)	
13	Vice President - Transmission and Distribution	H.I. Wilson	
14	Assistant Vice President	J.R. Rowe, Jr. (3)	
15	Secretary and Treasurer	J.E. Sproull *	
16			
17			
18			
19			
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26			
27		* These individuals are also	
28		TECO Energy officers.	
29		(1) Promoted to Vice President-Energy Resources	
30		Planning effective 1/15/91.	
31		(2) Does not include certain payments	
32		under severance agreement.	
33		(3) Promoted to Vice President-Regulatory	
34		Affairs effective 1/15/91.	
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 Ave. Tampa, FL 33609
Bostick, Guy	Comcar Industries, Inc. P. O. Drawer 67 Auburndale, FL 33823
Culbreath, H. L. **	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, FL 33606
Flom, Edward L. *	Florida Steel Corporation P. O. Box 31328 Tampa, FL 33631
Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress St., Room 1020 Boston, MA 02109
Guzzle, Timothy L. * (Pres. and Chief Oper. Officer) NOTE: Effective 4/16/91 replaced H.L. Culbreath as Chairman of the Board and Executive Committee.	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Mendez, Charles E., Jr. *	4621 Bayshore Blvd. Tampa, FL 33611
Ross, Charles H., Jr.	Buena Vista Ave. Rumson, NJ 07760
Ryan, Robert L. (Effective 1/15/91)	Union Texas Petroleum Holdings, Inc. P. O. Box 2120 Houston, TX 77252-2120
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3250 Tampa, FL 33602
Urquhart, John A. (Effective 1/15/91)	John A. Urquhart Associates 111 Beach Rd. Fairfield, CT 06430
Welch, James O., Jr.	Nabisco Brands, Inc. 2000 DeForest Ave. East Hanover, NJ 07936-1944

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Books did not close during 1990.

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

Total:	10
By proxy:	0

3. Give the date and place of such meeting:

April 17, 1990
702 N. Franklin St.
Tampa, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): December 31, 1990			
		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	424	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO Energy, Inc. -- Parent	10	10	-	-
8	702 N. Franklin Street				
9	Tampa, Florida 33602				
10					
11					
12					
13					
14					
15					
16					
17					
18					

IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. None
2. None
3. None
4. None
5. None
6. See Notes C, D, E and H to Financial Statements on pages 122B and 122E.
7. None
8. None
9. None
10. During 1990, Tampa Electric paid \$86,100 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. These amounts were for purchases under competitive bid conditions. In addition, Tampa Electric paid \$265,032 to NCNB, of which Edward L. Flom, a director, and Timothy L. Guzzle, a director, are Directors.
11. (Reserved.)
12. See Notes to Financial Statements on pages 122-122F.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,266,355,726	2,334,469,452
3	Construction Work in Progress (107)	200-201	15,717,507	18,354,187
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,282,073,233	2,352,823,639
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(689,122,854)	(746,851,791)
6	Net Utility Plant (Enter Total of line 4 less 5)		1,592,950,379	1,605,971,848
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,592,950,379	1,605,971,848
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	399,377	394,040
15	(Less) Accum. Prov. for Depr. and Amort. (122)		(188,649)	(215,102)
16	Investments in Associated Companies (123)			
17	Investment in Subsidiary Companies (123.1)	224-225	10,000	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Other Investments (124)		468,562	460,276
20	Special Funds (125-128)			
21	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 & 20)		689,290	649,214
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)		432,963	24,971
24	Special Deposits (132-134)		120,034	96,740
25	Working Funds (135)		60,987	58,709
26	Temporary Cash Investments (136)		3,045,959	182,412
27	Notes Receivable (141)			
28	Customer Accounts Receivable (142)		66,357,971	63,462,073
29	Other Accounts Receivable (143)		6,005,400	12,841,555
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(1,021,986)	(1,550,474)
31	Notes Receivable from Associated Companies (145)			
32	Accounts Receivable from Assoc. Companies (146)		1,204,937	928,593
33	Fuel Stock (151)	227	81,719,659	108,038,975
34	Fuel Stock Expense Undistributed (152)	227		
35	Residuals (Elec) and Extracted Products	227		
36	Plant Material and Operating Supplies (154)	227	40,520,051	38,583,894
37	Merchandise (155)	227		
38	Other Materials and Supplies (156)	227		
39	Nuclear Materials Held for Sale (157)	227		
40	Stores Expenses Undistributed (163)	227	37,705	8,727
41	Gas Stored Underground - Current (164.1)			
42	Liquefied Natural Gas Stored (164.2)			
43	Liquefied Natural Gas Held for Processing (164.3)			
44	Prepayments (165)		1,487,294	2,626,654
45	Advances for Gas Explor., Develop., and Prod. (166)			
46	Other Advances for Gas (167)			
47	Interest and Dividends Receivable (171)		1,187,653	394,805
48	Rents Receivable (172)			
49	Accrued Utility Revenues (173)		23,994,690	20,328,956
50	Miscellaneous Current and Accrued Assets (174)			
51	TOTAL Current and Accrued Assets(Enter Total of lines 23 thru 50)		225,153,317	246,026,590

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
DEFERRED DEBITS				
52	Unamortized Debt Expenses (181)		11,684,681	11,494,712
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	615,886	
56	Prelim. Survey and Investigation Charges (Electric) (183)		818,999	1,370,619
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
58	Clearing Accounts (184)		8,360	7,993
59	Temporary Facilities (185)			
60	Miscellaneous Deferred Debits (186)	233	35,385,318	32,783,502
61	Def. Losses from Disposition of Utility Plt. (187)			
62	Research, Devel. and Demonstration Expend. (188)	352-353	21,801	8,309
63	Unamortized Loss on Recquired Debt (189)			
64	Accumulated Deferred Income Taxes (190)	234-235	18,739,494	20,461,118
65	Unrecovered Purchased Gas Costs (191)			
66	Unrecovered Incremental Gas Costs (192.1)			
67	Unrecovered Incremental Surcharges (192.2)			
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		67,274,539	66,126,253
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,886,067,525	1,918,773,905

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	60,956,000	54,956,000
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	19,245	19,245
7	Other Paid-In Capital (208-211)	253	410,538,505	427,600,132
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	176,540,763	178,936,619
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)		766,059,048	779,516,531
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	516,442,181	515,930,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		
20	Unamortized Premium on Long-Term Debt (225)		331,949	285,150
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		516,774,130	516,215,150
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)		7,043,140	8,031,370
27	Accumulated Provision for Pensions and Benefits (228.3)		1,269,850	1,226,924
28	Accumulated Miscellaneous Operating Provisions (228.4)			
29	Accumulated Provision for Rate Refunds (229)		19,598,123	
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		27,911,113	9,258,294
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		20,000,000	80,300,000
33	Accounts Payable (232)		54,187,405	39,327,214
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		33,323,965	21,563,242
36	Customer Deposits (235)		34,134,780	36,961,343
37	Taxes Accrued (236)	262-263	2,274,873	4,431,795
38	Interest Accrued (237)		11,465,965	11,639,078
39	Dividends Declared (238)			
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		3,112,030	2,951,064
43	Miscellaneous Current and Accrued Liabilities (242)		6,436,383	7,054,385
44	Obligations Under Capital Leases-Current (243)			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		164,935,401	204,228,121

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)			
48	Accumulated Deferred Investment Tax Credits (255)	266-267	86,253,062	80,676,992
49	Deferred Gains from Disposition of Utility Plant (256)		58,933	38,246
50	Other Deferred Credits (253)	269	16,444,415	18,922,793
51	Unamortized Gain on Reacquired Debt (257)			
52	Accumulated Deferred Income Taxes (281-283)	272-277	307,631,423	309,917,778
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		410,387,833	409,555,809
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 and 53)		1,886,067,525	1,918,773,905

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 pro-

- ceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	939,797,041	934,645,617
3	Operating Expenses			
4	Operation Expenses (401)	320-323	509,936,915	505,221,621
5	Maintenance Expenses (402)	320-323	57,814,493	60,507,736
6	Depreciation Expense (403)	336-338	91,167,332	87,057,125
7	Amort. & Depl. of Utility Plant (404-405)	336-338	1,546,834	2,143,231
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		615,886	672,408
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	67,202,126	62,989,97
12	Income Taxes - Federal (409.1)	262-263	51,798,854	59,945,106
13	- Other (409.1)	262-263	9,351,098	10,449,108
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	20,314,728	19,783,053
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	(18,424,761)	(24,873,324)
16	Investment Tax Credit Adj. - Net (411.4)	266	(4,958,343)	(5,012,620)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(40,680)	(19,458)
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		786,324,482	778,863,956
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		153,472,559	155,781,661

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)		153,472,559	155,781,661
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		364,172	275,284
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		(391,141)	(223,562)
27	Revenues From Nonutility Operations (417)			506,873
28	(Less) Expenses of Nonutility Operations (417.1)		(13,083)	(873,692)
29	Nonoperating Rental Income (418)		(262,907)	(206,707)
30	Equity in Earnings of Subsidiary Companies (418.1)	119		
31	Interest and Dividend Income (419)		433,918	851,373
32	Allowance for Other Funds Used During Construction (419.1)			586,563
33	Miscellaneous Nonoperating Income (421)			
34	Gain on Disposition of Property (421.1)		139,317	473,700
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		270,276	1,389,832
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	745,429	495,841
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		745,429	495,841
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	25,539	27,696
43	Income Taxes - Federal (409.2)	262-263	(213,509)	(31,981)
44	Income Taxes - Other (409.2)	262-263	(26,366)	13,880
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277		18,492
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	(47,360)	(60,246)
47	Investment Tax Credit Adj.- Net (411.5)			
48	(Less) Investment Tax Credits (420)		(1,236)	(1,236)
49	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)		(262,932)	(33,395)
50	Net Other Income and Deductions (Enter Total of lines 35,40,49)		(212,221)	927,386
51	Interest Charges			
52	Interest on Long-Term Debt (427)		37,828,727	41,350,064
53	Amortization of Debt Disc. and Expense (428)		592,395	409,162
54	Amortization of Loss on Reacquired Debt (428.1)			
55	(Less) Amort. of Premium on Debt - Credit (429)		(46,798)	(46,798)
56	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)			
57	Interest on Debt to Assoc. Companies (430)	340		
58	Other Interest Expense (431)	340	7,456,713	7,078,654
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(748,091)	(1,757,813)
60	Net Interest Charges (Total of lines 52 thru 59)		45,082,946	47,033,269
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		108,177,392	109,675,778
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes - Federal and Other (409.3)	262-263		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		108,177,392	109,675,778

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|---|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>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).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings reflecting adjustments to the opening balance of</p> | <p>earnings. Follow by credit, then debit items, in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|---|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		176,540,763
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		108,177,392
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Enter Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		214,272
25	Series B - \$4.16 per share		208,000
26	Series D - \$4.58 per share		458,000
27	Series E - \$8.00 per share		1,199,680
28	Series F - \$7.44 per share		1,488,000
28a	Series G - \$9.75 per share		146,250
29	TOTAL Dividends Declared-Preferred Stock (Account 437) (Enter Total of lines 24 thru 28)		3,714,202
30	Dividends Declared - Common Stock (Account 438)		102,067,334
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438) (Enter Total of lines 31 thru 35)		102,067,334
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance-End of Year (Total of lines 1, 9, 15, 16, 22, 29, 36 and 37)		178,936,619

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
APPROPRIATED RETAINED EARNINGS (Account 215)		
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)		
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 and 47)	178,936,619
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	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 19 (c) on page 117)	108,177,392
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	91,167,332
5	Amortization of (Specify): Utility Plant	1,546,834
6		
7		
8	Deferred Income Taxes (Net)	1,842,607
9	Investment Tax Credit Adjustments (Net)	(4,959,579)
10	Net (Increase) Decrease in Receivables	1,346,451
11	Net (Increase) Decrease in Inventory	(24,354,181)
12	Net Increase (Decrease) in Payables and Accrued Expenses	(26,045,839)
13	(Less) Allowance for Other Funds Used During Construction	(748,091)
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other: Net Increase (Decrease) in Accrued Taxes	1,995,956
16	Net Increase (Decrease) in Deferred Fuel Expense	(1,798,651)
17	Provision for Revenue Refund	202,465
18	Refund to Customers	(20,769,268)
19	Coal Contract Amortization	12,250,000
20	Other	(349,385)
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	139,504,043
22		
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(108,121,545)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	748,091
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(107,373,454)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	963,176

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

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

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(106,410,278)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	51,605,000
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital	17,061,627
65		
66	Net Increase in Short-Term Debt (c)	60,300,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	128,966,627
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(52,117,181)
74	Preferred Stock	(6,000,000)
75	Common Stock	
76	Other: Refunding Bonds	(472,316)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(3,714,202)
81	Dividends on Common Stock	(102,067,334)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(35,404,406)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(2,310,641)
87		
88	Cash and Cash Equivalents at Beginning of Year	2,394,321
89		
90	Cash and Cash Equivalents at End of Year	83,680

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

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

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the

year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt", and 257, Unamortized Gain on Reacquired Debt, are 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.

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

See page 122A-122F for additional notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

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

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 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.

Certain other costs incurred by the company are allowed to be recovered from customers through the regulatory rate process. These costs are recognized as the associated revenues are billed.

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

During 1989 and 1988, the company accrued revenue refunds to reduce the regulatory return on common equity to 13.6% in accordance with orders issued each year by the FPSC.

Depreciation—The company provides for depreciation by the straight-line method at annual rates that amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.2% for 1990, 1989 and 1988.

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

Deferred Income Taxes—The company provides deferred income taxes only on those timing differences recognized for ratemaking purposes by the FPSC. These primarily pertain to depreciation, a coal contract buyout, construction-related items and deferred fuel costs.

In December 1987, the Financial Accounting Standards Board (FASB) adopted Financial Accounting Standard No. 96 (FAS 96) which changed the requirements for accounting for income taxes, and is scheduled to become effective for fiscal years beginning after Dec. 15, 1991. Although FAS 96 retains the concept of comprehensive interperiod income tax allocation, it adopts the liability method in the measurement of deferred income taxes, rather than the deferred method. Because the company is a regulated enterprise, the adoption of FAS 96 is expected to result in the recording of offsetting asset and liability amounts which are not expected to have a material effect on the balance sheet. The company's implementation date for FAS 96 has not been determined.

Allowance for Funds Used During Construction (AFUDC)—AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction. The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rate was 8.53% for 1990, 1989 and 1988. The base on which AFUDC is calculated is reduced in accordance with FPSC policy and excludes construction work in progress which has been included in rate base.

Investment Tax Credits—Investment tax credits have been recorded as deferred credits and are being amortized to income tax expense over the service lives of the related property.

Investments—Cash equivalents are all highly liquid debt instruments purchased with a maturity of three months or less.

Short-term investments are stated at the lower of aggregate cost or market. Unrealized losses are accounted for in the current period.

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 arranged a credit facility for up to \$130 million to enable it to finance the project; the company did not guarantee the borrowings by the trust under the credit facility. As of Dec. 31, 1990, the credit facility had been reduced to \$69 million supporting \$68.1 million of debt outstanding. 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 acts as an 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		Issue
	Shares	Amount	Expense
		(thousands of dollars)	
Balance Dec. 31, 1987	10	\$513,648	\$1,692
Contributed capital	—	16,606	—
Balance Dec. 31, 1988	10	530,254	1,692
Contributed capital	—	—	—
Balance Dec. 31, 1989	10	530,254	1,692
Contributed capital	—	17,062	—
Balance Dec. 31, 1990	<u>10</u>	<u>\$547,316</u>	<u>\$1,692</u>

D. Preferred Stock—Redemption Required

In accordance with the sinking fund provision of the Series G Preferred stock, the last 60,000 shares were redeemed at par value (plus accrued dividends) on Feb. 15, 1990.

E. Retained Earnings

The company's Restated Articles of Incorporation and certain of the company's first mortgage bond issues contain provisions that limit the dividend payment on the company's common stock and the purchase or retirement of the company's capital stock. At Dec. 31, 1990, substantially all of the company's retained earnings were available for dividends on its common stock.

F. Retirement Plan

The company is a participant in the comprehensive retirement plan of TECO Energy, which has a non-contributory defined benefit retirement plan covering substantially all employees. Benefits are based on employees' years of service and average final salary. TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. The company's share of pension expense for 1990, 1989 and 1988 was \$2.1 million, \$1.7 million and \$1.6 million, respectively. About 60% of plan assets were invested in common stocks and 40% in fixed income investments at Dec. 31, 1990.

F. Retirement Plan (continued)

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

Components of net pension expense: (thousands of dollars)	<u>1990</u>	<u>1989</u>	<u>1988</u>
Service cost (benefits earned during the period)	\$ 6,632	\$ 6,374	\$ 6,561
Interest cost on projected benefit obligations	11,791	10,527	8,683
Less: Return on plan assets			
Actual	(1,090)	33,336	15,908
Less net amortization of unrecognized asset and deferred return	(16,345)	19,241	3,223
Net return on assets	15,255	14,095	12,685
Net pension expense	<u>\$ 3,168</u>	<u>\$ 2,806</u>	<u>\$ 2,559</u>

The reconciliation of the funded status of the retirement plan and the accrued pension prepayment recorded by TECO Energy is as follows: (thousands of dollars)

	<u>Dec. 31, 1990</u>	<u>Dec. 31, 1989</u>
Fair value of plan assets	\$168,955	\$176,596
Projected benefit obligation	(148,062)	(137,733)
Excess of plan assets over projected benefit obligation	20,893	38,863
Less unrecognized net gain from past experience different from that assumed	19,396	32,986
Less unrecognized prior service cost	(10,607)	(7,443)
Less unrecognized net asset (being amortized over 19.5 years)	14,464	15,462
Accrued pension liability(1)	<u>\$ (2,360)</u>	<u>\$ (2,142)</u>
Accumulated benefit obligation (including vested benefits of \$102,486 for 1990 and \$93,451 for 1989)	<u>\$110,468</u>	<u>\$100,529</u>
Assumptions used in determining actuarial valuations:		
Discount rate to determine projected benefit obligation	8.75%	8.5%
Rates of increase in compensation levels	4.4-7.3%	4.4-7.3%
Plan asset growth rate through time	9%	9%

(1) Includes the company's accrued pension liability recorded at Dec. 31, 1990 and 1989 of \$526 and \$610, respectively.

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. The following table breaks down those costs between eligible retirees and active employees of the company.

Participants	<u>1990</u>	<u>1989</u>	<u>1988</u>
Active employees	3,197	3,067	3,204
Eligible retirees	752	637	546
Cost of benefits provided (thousands of dollars)			
Active employees	\$ 8,401	\$7,799	\$7,451
Eligible retirees	1,856	1,639	1,270
Total cost of benefits provided	<u>\$10,257</u>	<u>\$9,438</u>	<u>\$8,721</u>

In December 1990, the FASB adopted Financial Accounting Standard No. 106 (FAS 106) which changed the requirements for accounting for all retiree welfare benefits other than pensions, effective for fiscal years beginning after Dec. 15, 1992. FAS 106 requires full cost accrual accounting which recognizes the cost of the benefits over the service life of the employees. Because the company is a regulated enterprise, the financial reporting requirements imposed by FAS 71 "Accounting for the Effects of Certain Types of Regulation," which requires that the accounting reflect the economics of rate regulation, should mitigate the impact of FAS 106 on the company.

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 consists of the following components:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
1990			
Currently payable	\$51,586	\$ 9,324	\$60,910
Deferred	1,444	399	1,843
Investment tax credit	63	—	63
Amortization of investment tax credit	<u>(5,023)</u>	<u>—</u>	<u>(5,023)</u>
Total income tax expense	<u>\$48,070</u>	<u>\$ 9,723</u>	<u>57,793</u>
Included in other income, net			289
Included in operating expenses			<u>\$58,082</u>
1989			
Currently payable	\$59,098	\$11,278	\$70,376
Deferred	(4,584)	(548)	(5,132)
Investment tax credit	27	—	27
Amortization of investment tax credit	<u>(5,041)</u>	<u>—</u>	<u>(5,041)</u>
Total income tax expense	<u>\$49,500</u>	<u>\$10,730</u>	<u>60,230</u>
Included in other income, net			61
Included in operating expenses			<u>\$60,291</u>
1988			
Currently payable	\$53,284	\$ 9,667	\$62,951
Deferred	(2,951)	(82)	(3,033)
Investment tax credit	818	—	818
Amortization of investment tax credit	<u>(5,179)</u>	<u>—</u>	<u>(5,179)</u>
Total income tax expense	<u>\$45,972</u>	<u>\$ 9,585</u>	<u>55,557</u>
Included in other income, net			115
Included in operating expenses			<u>\$55,672</u>

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

	<u>1990</u>	<u>1989</u>	<u>1988</u>
Net income	\$108,177	\$109,676	\$107,603
Total income tax provision	<u>57,793</u>	<u>60,230</u>	<u>55,557</u>
Income before income taxes	<u>\$165,970</u>	<u>\$169,906</u>	<u>\$163,160</u>
Income taxes on above at federal statutory rate (34%)	\$ 56,430	\$ 57,768	\$ 55,474
Increase (Decrease) due to			
State income tax net of federal income tax	6,333	6,460	6,326
Amortization of investment tax credit	(5,023)	(5,041)	(5,178)
Other	53	1,043	(1,065)
Total income tax provision	<u>\$ 57,793</u>	<u>\$ 60,230</u>	<u>\$ 55,557</u>
Provision for income taxes as a percent of income before income taxes	<u>34.8%</u>	<u>35.4%</u>	<u>34.1%</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:

	<u>1990</u>	<u>1989</u>	<u>1988</u>
Tax depreciation in excess of book depreciation	\$8,742	\$ 9,594	\$14,243
Deferred fuel	677	(1,314)	(6,731)
Coal contract buyout	(5,359)	(5,179)	(4,078)
Construction-related items currently taxable	(1,111)	(1,638)	(1,791)
Other	<u>(1,106)</u>	<u>(6,595)</u>	<u>(4,676)</u>
	<u>\$1,843</u>	<u>\$(5,132)</u>	<u>\$ (3,033)</u>

H. Short-Term Debt

Notes payable at Dec. 31, 1990, consisted of commercial paper of \$80.3 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Unused lines of credit at Dec. 31, 1990 were \$100 million. Certain lines of credit require commitment fees of .15% on the unused balances.

I. Related Party Transactions (thousands of dollars)

Net transactions with affiliates are as follows:

	<u>1990</u>	<u>1989</u>	<u>1988</u>
Fuel related	\$190,819	\$195,916	\$178,147
Administrative and general-net	\$ 6,354	\$ 21,919	\$ 23,316
Other-net	\$ (235)	\$ 11,318	\$ 6,060

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

	<u>1990</u>	<u>1989</u>
Accounts receivable	\$ 929	\$ 1,205
Accounts payable	\$ 21,563	\$ 33,324

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

J. Commitments and Contingencies

The company has made certain commitments in connection with its continuing capital improvements program. Total capital expenditures during 1991 are estimated to be \$185 million and \$755 million for the years 1992 through 1995, excluding amounts required to comply with the 1990 amendments to the Clean Air Act.

K. Subsequent Event

On Feb. 28, 1991, the company completed the purchase of two power plants from the Sebring Utilities Commission having a total capacity of 54 megawatts, for approximately \$37 million. The company has offered to purchase the commission's 3.6-megawatt share of Crystal River Unit 3 operated by Florida Power Corporation. In addition, the company will provide Sebring's full requirements for wholesale electric energy for 20 years. The Federal Energy Regulatory Commission has issued an order accepting the tariff related to the wholesale power supply agreement which became effective on Feb. 28, 1991.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

NOTES TO FINANCIAL STATEMENTS

Statement of Cash Flows

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

Description	Page Reference	Amounts
Cash	pg. 110, line 23	24,971
Working Funds	pg. 110, line 25	58,709
Cash Equivalents	see note below	0
TOTAL Cash and Cash Equivalents	pg. 121, line 90	83,680
NOTE:		
Total Temporary Cash Investments	pg. 110, line 26	182,412
Less: Short-term Investments (included in Temp. Cash Investments)		(182,412)
Cash Equivalents (included in Temp. Cash Investments)		0

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,149,886,307	2,149,886,307
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	149,818,888	149,818,888
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,299,705,195	2,299,705,195
9	Leased to Others		
10	Held for Future Use	34,764,257	34,764,257
11	Construction Work in Progress	18,354,187	18,354,187
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter total of lines 8 thru 12)	2,352,823,639	2,352,823,639
14	Accum. Prov. for Depr., Amort., & Depl.	746,851,791	746,851,791
15	Net Utility Plant (enter total of line 13 less 14)	1,605,971,848	1,605,971,848
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	738,137,162	738,137,162
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	8,714,629	8,714,629
22	TOTAL in Service (enter total of lines 18 thru 21)	746,851,791	746,851,791
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)	746,851,791	746,851,791

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed 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 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 (d) reversals of tentative distributions of prior year unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversal of the prior year's 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.

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	14,460,731	1,726,420
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	14,460,731	1,726,420
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,063,674	
9	(311) Structures and Improvements	192,301,588	6,087,149
10	(312) Boiler Plant Equipment	654,645,012	9,389,237
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	234,746,715	11,906,106
13	(315) Accessory Electric Equipment	115,190,461	2,362,569
14	(316) Misc. Power Plant Equipment	25,316,973	676,938
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,228,264,423	30,421,999
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--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 25-31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	
35	(341) Structures and Improvements	1,558,766	
36	(342) Fuel Holders, Products, and Accessories	1,151,019	
37	(343) Prime Movers		
38	(344) Generators	16,061,848	1,540,610
39	(345) Accessory Electric Equipment	2,108,329	8,759

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

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement

showing subaccount classification of such plant conforming to the requirements of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
(3,244,095)			12,943,056	4
(3,244,095)			12,943,056	5
				6
				7
(34,977)			6,028,697	8
(450,988)		(147,598)	197,790,151	9
(3,941,633)		(2,701,925)	657,390,691	10
				11
(4,384,552)		10,325	242,278,594	12
(244,179)		1,238,156	118,547,007	13
(2,007)		348,832	26,340,736	14
(9,058,336)		(1,252,210)	1,248,375,876	15
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			834,366	(340)
			1,558,766	(341)
			1,151,019	(342)
				(343)
(271,740)		(15,250)	17,315,468	(344)
(11,172)		18,116	2,124,032	(345)
				39

NAME OF RESPONDENT:
Tampa Electric Company

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	19,282	2,866
41	TOTAL Other Production Plant (Enter Total of lines 34--40)	21,733,610	1,552,235
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, 41)	1,249,998,033	31,974,234
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,202,092	67,797
45	(352) Structures and Improvements	865,340	11,240
46	(353) Station Equipment	71,404,891	2,828,384
47	(354) Towers and Fixtures	4,299,643	42,631
48	(355) Poles and Fixtures	37,930,934	1,650,706
49	(356) Overhead Conductors and Devices	41,254,461	1,968,578
50	(357) Underground Conduit	695,158	
51	(358) Underground Conductors and Devices	916,664	
52	(359) Roads and Trails	1,539,374	45,279
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	168,108,557	6,614,615
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,446,473	47,449
56	(361) Structures and Improvements	576,802	2,895
57	(362) Station Equipment	75,400,743	4,785,777
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	74,519,430	6,450,732
60	(365) Overhead Conductors and Devices	103,065,523	5,313,680
61	(366) Underground Conduit	42,805,436	3,344,216
62	(367) Underground Conductors and Devices	55,569,833	3,500,691
63	(368) Line Transformers	137,586,248	12,915,668
64	(369) Services	54,421,535	4,312,330
65	(370) Meters	32,594,017	2,264,689
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	38,557,309	4,077,145
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	618,543,349	47,015,272
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	2,685,069	637,157
72	(390) Structures and Improvements	41,869,502	1,473,664
73	(391) Office Furniture and Equipment	36,052,957	5,164,008
74	(392) Transportation Equipment	28,017,859	3,201,117
75	(393) Stores Equipment	810,055	24,541
76	(394) Tools, Shop and Garage Equipment	2,910,000	569,422
77	(395) Laboratory Equipment	2,305,140	150,524
78	(396) Power Operated Equipment	858,835	622
79	(397) Communication Equipment	66,275,191	5,260,581
80	(398) Miscellaneous Equipment	306,320	12,780
81	SUBTOTAL (Enter Total of lines 71 thru 80)	182,090,928	16,494,416
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	182,090,928	16,494,416
84	TOTAL (Accounts 101 and 106)	2,233,201,598	103,824,957
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	2,233,201,598	103,824,957

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.
		(2,866)	19,282	(346) 40
(282,912)			23,002,933	41
(9,341,248)		(1,252,210)	1,271,378,809	42
			9,262,442	(350) 43
(7,447)			876,255	(352) 44
(1,500)		1,175	72,803,922	(353) 45
(824,996)		(604,357)	4,342,274	(354) 46
			38,880,242	(355) 47
(699,988)		(1,410)	42,890,202	(356) 48
(332,463)		(374)	695,158	(357) 49
			916,664	(358) 50
			1,584,653	(359) 51
(1,866,394)		(604,966)	172,251,812	52
			3,491,007	(360) 53
(2,915)			578,889	(361) 54
(2,000)		1,192	79,539,801	(362) 55
(1,249,535)		602,816	81,765,485	(363) 56
			107,567,959	(364) 57
(1,140,119)		1,935,442	46,135,010	(365) 58
(811,244)			58,785,795	(366) 59
(14,642)			147,436,980	(367) 60
(284,729)			58,612,031	(368) 61
(3,064,930)		(6)	33,527,057	(369) 62
(121,834)				(370) 63
(1,331,649)				(371) 64
				(372) 65
(735,349)		331	41,899,436	(373) 66
(8,758,946)		2,539,775	659,339,450	67
			3,322,226	(389) 68
(440,970)			42,902,196	(390) 69
(9,571,996)		(681,024)	30,963,945	(391) 70
(1,512,525)		7,488	29,713,939	(392) 71
(48,440)		(6,408)	779,748	(393) 72
(230,237)		(1,081)	3,248,104	(394) 73
(129,789)			2,325,875	(395) 74
(12,875)			846,582	(396) 75
(2,124,934)		(1,574)	69,409,264	(397) 76
(38,911)			280,189	(398) 77
(14,110,677)		(682,599)	183,792,068	(399) 78
				(399) 79
(14,110,677)		(682,599)	183,792,068	80
(37,321,360)			2,299,705,195	81
				(102) 82
				(103) 83
				84
				85
				86
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				88

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Post 1997	4,853,123
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Post 2005	1,112,507
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	1996	19,067,223
13				
14	Phosphate Area Transmission			
15	Right-of-Way - North of			
16	Hillsborough/Manatee County Line,			
17	W. of Highway 301, E. of US Hwy. 41	1973	Post 2010	968,769
18				
19	Dale Mabry Transmission Substation			
20	Site - So. Side of Van Dyke Rd. on			
21	West Side of Dale Mabry Highway	1973	Post 1995	368,967
22				
23	Transmission Substation Sites -			
24	Located throughout Company's			
25	Service Area	Various	Various	602,163
26				
27	Cass St. Distribution Substation -			
28	1228 E. Cass St., Tampa	1985	Post 1995	1,136,897
29				
30	Harbour Island Dist. Substation, Tpa	1984	1994	250,794
31				
32	Washington St. Dist. Substation -			
33	Bordered by Pierce, Jackson &			
34	Jefferson Streets, Tampa	1985	Post 1995	1,813,675
35				
36	Distribution Substation Sites -			
37	Located throughout Company's			
38	Service Area	Various	Various	1,475,166
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105) (Continued)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Power Plant Site X - South of			
2	S.R. 60, West of Pleasant Grove			
3	Road, North of Durant Road in			
4	Hillsborough County	1973	Post 1997	493,702
5				
6	Big Bend Buffer Land	1986	Post 1993	1,135,268
7				
8	Palm River Operations Center -	1987	Post 1995	742,487
9	Palm River Road and 82nd Street			
10				
11	Skyway Transmission Substation			
12	Site - Corner of George Rd and			
13	Gun Club Rd - Tampa	1987	1994	367,956
14				
15	Turkey Ford Distribution Substation -			
16	Between Van Dyke Rd & Tobacco Rd, West			
17	of intersection - Tampa	1989	1991	259,642
18				
19	Other property held for future use	Various	Various	115,918
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47	TOTAL			34,764,257

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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-Electric (Account 107) (b)
1	B06 HPS CONTROL HOUSE	824,316
2	B07 CIRCUIT 230005	379,190
3	B08 CIRCUIT 230021	275,372
4	B14 HANLEY RD - ROAD WIDENING	204,787
5	B45 BB SO STACKER BUCKET WHEEL REPL	186,449
6	B58 GN6 LP TURBINE STEAM PATH	600,832
7	B67 BB1, L-0, L-1 BLADE REPLACEMENT	799,661
8	C38 LOW VOLTAGE CONVERSIONS	656,371
9	C49 BLDG RENOVATION & SITE GRADE MODIFICATION	708,117
10	C59 MARION ST DISASTER RECOVERY	362,930
11	C87 REPL COLLINS 328 & MIR-6 RADIO	809,471
12	C89 WATERS AVE WIDENING	347,441
13	D39 SKILLS TRAINING CTR ADD & REMODELING	404,013
14	D41 FACILITIES INFO SYSTEM ENHANCEMENT	310,888
15	D51 GN3 A&B AIR PREHEATER REPL	124,000
16	D54 AUBURNDALE OFFICE	587,715
17	D59 BB PPTR PERFORMANCE IMP PHASE III	757,035
18	D61 BBC PRECIPITATOR PLATE/WIRE REPL	203,199
19	D94 GN3 7TH-8TH STAGE BUCKET REPL	216,683
20	E26 HARBOUR ISLAND SUB	503,344
21	E33 FIBER OPTICS NETWORK PHASE II	174,084
22	E38 FIBER OPTICS PLANT CITY & LAKELAND	497,640
23	E55 BB3 MILL ABC HEAD & THROAT LINERS	102,405
24	E61 BB2 SLAG SLUICE LINE REPL	101,703
25	F25 ORIENT RD SUB REBUILD & 2ND TXF	213,188
26	F26 PEARSON RD 2ND TXF & 3-13KV CIRCUITS	183,257
27	F73 BB1 LP TURBINE REPL	678,273
28	F74 BB2 LP TURBINE REPL	646,892
29	G18 GN FRESH & SALTWATER TRANSF SUMP PIPING	221,712
30	G34 PURCH/INSTALL UPGRADE REL 3.2 OF FRS/80	161,443
31	G46 HABANA AVE RD WIDENING	248,254
32	H01 HPS 5 APH & AIR IN DUCT	204,928
33	H05 HP6 BOILER FLOOR REPL	264,485
34	H07 SYSTEM SPARE 230/69KV TXF INSTALL	429,496
35	H19 PARK STREET WIDENING	173,019
36	H42 HYDE PARK/HOOKERS PT 69KV LOOP	422,374
37	L04 HUNTERS GREEN SUBSTATION	2,222,815
38	L06 KEYSTONE E 13KV CIRCUIT	189,044
39	L30 GN5 BOILER CONTROLS REPL	742,503
40	L89 FAULKENBURG RD WIDENING	211,014
41	MINOR PROJECTS	1,003,844
42		
43	TOTAL	18,354,187

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (a) the kinds of overheads according to 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 212 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	748,091
2	Pension Cost	662,820
3	Taxes	1,838,761
4	Administrative and General	4,671,137
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46	TOTAL	7,920,809

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3 (17) of the U.S. of A. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

AFUDC is charged directly to all eligible construction work in progress by the following method:

The current month AFUDC basis for each eligible project is multiplied by 1/12 of the yearly AFUDC rate. The annual percentage rate used during 1990 was 8.53%. 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 \$662,820 and payroll taxes in the amount of \$1,838,761 were applied to construction work orders during 1990.

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 \$4,671,137 were applied to construction work orders during 1990.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 45,731,165		
(2)	Short-Term Interest			s 8.31%
(3)	Long-Term Debt	D 505,089,449	39.73%	d 7.63%
(4)	Preferred Stock	P 60,956,000	4.80%	p 6.81%
(5)	Common Equity	C 705,103,049	55.47%	c 14.50%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work in Progress Balance	W 16,395,036		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} (1 - \frac{S}{W}) = 8.31\%$$

3. Rate for Other Funds

$$\frac{S}{W} [1 - \frac{P}{D+P+C} + \frac{C}{D+P+C}] = 0.00\%$$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 8.53%
b. Rate for Other Funds - 0.00%

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	678,705,243	678,705,243		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	91,167,294	91,167,294		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	2,031,285	2,031,285		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	93,198,579	93,198,579		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired *	(34,077,265)	(34,077,265)		
12	Cost of Removal	(4,170,887)	(4,170,887)		
13	Salvage (Credit)	4,115,772	4,115,772		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(34,132,380)	(34,132,380)		
15	Other Debit or Credit Items (Describe) **	365,720	365,720		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	738,137,162	738,137,162		

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

18	Steam Production	462,596,035	462,596,035		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	14,129,503	14,129,503		
23	Transmission	49,392,072	49,392,072		
24	Distribution	173,591,890	173,591,890		
25	General	38,427,662	38,427,662		
26	TOTAL (Enter Total of lines 18 thru 25)	738,137,162	738,137,162		

* Excludes retirement of Intangible Plant (Account 303-Software) in the amount of \$3,244,095, from Account 111, Accumulated Amortization of Electric Plant.

** FPSC mandated adjustment to reflect effects of interest synchronization in the amount of \$360,000, and reclassification from Account 111, Accumulated Amortization of Electric Plant.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility 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 of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance 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 N. Franklin Street	264,525		264,525
4	Remodel Svc Area at Terrace on the Mall Located			
5	at TECO Plaza, Downtown Tampa, Street Address:			
6	702 N. Franklin Street	20,414		20,414
7	Artwork at TECO Plaza, Downtown Tampa, Street			
8	Address: 702 N. Franklin Street	108,390	16	108,406
9				
10				
11				
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43				
44	Minor Items Previously Devoted to Public Service	6,048	(5,353)	695
45	Minor Items - Other Nonutility Property			
46	TOTAL	399,377	(5,337)	394,040

NAME OF RESPONDENT:
Tampa Electric Company

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1 Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
(b) Investment Advances-Report separately the amounts of loans or investment

advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	TERMCO, Inc. - Broker for Tampa	Nov. 11, 1987		10,000
3	Electric Company's purchases and sales			
4	real property.			
5				
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41				
42	TOTAL Cost of Account 123.1			10,000

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

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

8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		10,000		2
				3
				4
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		10,000		42

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	81,719,659	108,038,975	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	0	Production
4	Plant Materials and Operating Supplies (Account 154) *			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	40,520,051	38,583,894	Various
12	Merchandise (Account 155)			
13	Other Material and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	37,705	8,727	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	122,277,415	146,631,596	

* 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.

NAME OF RESPONDENT:
Tampa Electric Company

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr.).) (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
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19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr.).) (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26	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.	3,361,552		407	615,886	0
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49	TOTAL	3,361,552			615,886	0

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).

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

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	A/P transact. pending distribution	65,548	288,034	various	351,082	2,500
2	Electromagnetic fields		23,908	563	23,575	333
3	UPS equip-Maas Bros (3)	36,196		416	13,573	22,623
4	GNC Bucket unloader fire damage		163,125			163,125
5	Appraisal services	32,812		186	32,812	0
6	Appraisal services	10,324		932	10,324	0
7	Repair & repl defective equipment		2,338			2,338
8	Undistributed payroll	372,693	4,662,341	various	4,609,506	425,528
9	Storage water heat equipment (3)	3,608,139	961,600	908	2,036,519	2,533,220
10	GN6 generator core and winding	20,390	11,437	513	33,731	(1,904)
11	BB4 FGD fire (2)	1,020,330	584,012	131	1,604,342	0
12	Comm/Ind load mgt (3)	35,500	7,823	908	26,839	16,484
13	GN6 generator replacement	25,037	3,018	107	28,055	0
14	Assess & correct damages to HP		23,048			23,048
15	BB4 FGD bypass reheat to mix	529		107	529	0
16	BB4 R/C prcss chmstry modfy	1,039		107	1,039	0
17	Corporate stewardship program	86	14,620	various	15,583	(877)
18	Pyramid coal contract buyout (1)	27,562,500		557	12,250,000	15,312,500
19	Deferred int pyramid buyout	132,763	53,324	557	199,161	(13,074)
20	Tank assessment study	139,713	55,942	131	175,791	19,864
21	Deferred int refund bonds	38,065	97,883			135,948
22	Deferred int refund bonds	308,649	793,628			1,102,277
23	Deferred int refund bonds	1,257,729	3,225,254			4,482,983
24	Deferred int refund bonds	259,825	668,123			927,948
25	BB4 FGD mixing chamber-short (2)		56,519	131	56,519	0
26	BB4 FGD mixing chamber future (2)		62,029	131	57,670	4,359
27	BB4 Stack repair (2)		16,883	131	16,883	0
28	BB4 FGD outlet duct repair (2)		10,868	131	10,868	0
29	BB4 FGD tower repair (2)		858,296	131	858,296	0
30	Deferred debit fuel	575,968	4,423,852	557	2,625,201	2,374,619
31	"L" bracket inspection repl		7,937	131	7,937	0
32	Other def deb fuel inv		299,416	501	149,708	149,708
33	HP start-up (3)		5,312,157	506	26,000	5,286,157
34	Gunn Hwy widening litigation		31,045			31,045
35	ARM cash clearing acct		23,219,925	143	23,220,052	(127)
36						
37	(1) Amortized over a 4 yr. period					
38	(2) Insurance proceeds					
39	(3) Amortized over a 5 yr. period					
40	Misc. Work in Progress	(118,517)	1,135,815	various	1,234,421	(217,123)
41	DEFERRED REGULATORY COMM.					
42	EXPENSES (See pages 350-351)					
43						
44						
45						
46						
47						
48						
49	TOTAL	35,385,318	47,074,200		49,676,016	32,783,502

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Insurance Reserve	3,136,511	3,508,373
3	Lease Payments	3,352,428	3,408,360
4	Plant Site Write-Off	395,836	395,836
5	Rate Refund	2,988,142	3,123,610
6A	Capitalized Interest	1,995,971	2,152,357
6B	Contributions in Aid	4,679,586	5,634,202
7	Other	527,376	527,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	17,075,850	18,750,114
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	0	0
17	Other (Specify) - Lease Payments	1,663,644	1,711,004
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	18,739,494	20,461,118

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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				
4				
5	ACCOUNT 204			
6	Preferred Stock	1,500,000	100	
7	4.32% Cumulative Series A			103.750
8	4.16% Cumulative Series B			102.875
9	4.58% Cumulative Series D			101.000
10	8.00% Cumulative Series E			102.000
11	7.44% Cumulative Series F			101.000
12				
13				
14				
15	9.75% Cumulative Series G			
16	Redemption Required (See Note)			
17				
18	Preferred Stock	2,500,000	No Par	
19				
20	Preference Stock	2,500,000	No Par	
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40	NOTE: The remaining 60,000 shares			
41	were redeemed in February 1990.			
42				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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
(Total amount outstanding without reduction for amounts held by respondent.)

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)	Line No.
10	119,696,788					1
						2
						3
						4
						5
49,600	4,960,000					6
50,000	5,000,000					7
100,000	10,000,000					8
149,960	14,996,000					9
200,000	20,000,000					10
						11
549,560	54,956,000					12
						13
						14
None						15
						16
None						17
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None						19
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NAME OF RESPONDENT:
Tampa Electric Company

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

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with 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	ACCOUNT 202		
2	None		
3			
4	ACCOUNT 203		
5	None		
6			
7	ACCOUNT 205		
8	None		
9			
10	ACCOUNT 206		
11	None		
12			
13	ACCOUNT 207		
14	Premium on Sale of Preferred Stock, Series A		12,995
15	Premium on Sale of Preferred Stock, Series B		6,250
16			
17	ACCOUNT 212		
18	None		
19			
20			
21			
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46	TOTAL		19,245

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the account entries affecting 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	ACCOUNT 208	
2	None	
3		
4	ACCOUNT 209	
5	None	
6		
7	ACCOUNT 210	
8	Gain on Cancelled Stock	
9	No activity during the year--Balance 12/31/90	28,238
10		
11	ACCOUNT 211	
12	Miscellaneous Paid-in Capital	
13	Balance 12/31/89	410,510,267
14	Equity Contribution from parent	17,061,627
15		
16	Balance 12/31/90	427,571,894
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40	TOTAL	427,600,132

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	ACCOUNT 213	
2	None	
3		
4		
5		
6		
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20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	ACCOUNT 214	
2	Common Stock--No Par	700,921
3	Preferred Stock--4.58% Series D	75,499
4	Preferred Stock--8.00% Series E	285,702
5	Preferred Stock--7.44% Series F	276,516
6	Preferred Stock--9.75% Series G	353,615
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21	TOTAL	1,692,253

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
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 Commission's authorization of treatment other than as specified by the

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	ACCOUNT 221 - First Mortgage Bonds		
2	4 1/2% Series Due 1993	48,000,000	144,830
3			(590,400)P
4	5 1/2% Series Due 1996	25,000,000	73,250
5			(213,250)P
6	7 1/4% Series Due 1998	30,000,000	86,219
7			(270,900)P
8	7 1/4% Series Due 2001	35,000,000	105,031
9			(83,300)P
10	7 3/8% Series Due 2002	40,000,000	117,244
11			(63,600)P
12	8 1/2% Series Due 2004	50,000,000	141,418
13			(182,500)P
14	ACCOUNT 221 - Installment Contracts		
15	5 3/4% Due 2007	27,000,000	467,202
16	7 3/4% - 8 1/4% Due 1994 - 2004	44,000,000	1,134,454
17	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
18	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
19	9.9% Due 2011 - 2014	85,950,000	769,700
20	Variable Rate Due 2005	20,665,000	212,070
21	Variable Rate Due 2025	51,605,000	395,251
22			
23			
24			
25			
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29			
30			
31			
32			
33	TOTAL	582,220,000	5,804,773

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

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 amount without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,160,000	1
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,374,996	2
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	3
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,537,498	4
1/1/72	1/1/02	2/1/72	1/1/02	40,000,000	2,949,998	5
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	6
3/1/72	3/1/07	3/1/72	3/1/07	25,375,000	1,470,244	7
12/1/74	12/1/04	12/1/74	12/1/04	-	2,515,125	8
8/1/81	7/31/11	8/1/81	7/31/11	25,000,000	2,072,806	9
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	6,601,562	10
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,047	11
12/12/85	12/1/05	12/12/85	12/1/05	-	1,112,489	12
9/27/90	9/1/25	10/1/90	9/1/25	51,605,000	99,958	13
						14
						15
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				515,930,000	37,828,727	33

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	108,177,392
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	57,793,105
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Contributions in Aid of Construction	2,570,340
7	Unbilled Revenue	6,444,000
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	94,760,861
11	Insurance Reserve	988,229
12	Deferred Lease Payments	276,491
13	Interest Capitalized	503,391
13A	Coal Contract Buy Out	12,395,867
13B	Bad Debt Reserve - Net Book/Tax Differences	480,000
13C	Other Permanent/Timing Differences	1,643,816
14	Income Recorded on Books Not Included in Return	
15	AFUDC	503,391
16	Dividends Received Deduction	110,523
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	105,595,860
21	Cost of Removal	4,155,222
22	Repairs Capitalized	4,296,000
23	Deferred Fuel/Conservation Expense	1,798,651
27	Federal Tax Net Income	169,933,845
28	Show Computation of Tax:	
29	State Taxable Income	169,933,845
30	Tax @ 5.5%	9,346,359
31	Adjustment to Record Prior Year's Tax Return True-ups	(21,627)
32	Federal Taxable Income	160,587,486
33	Adjustment to Record Nontaxable Interest Income	(160,537)
34	Adjusted Taxable Income	160,426,949
35	Federal Tax @ 34%	54,545,148
36	Adjustment to Record Prior Year's Tax Return True-ups	(2,896,716)
37	Federal Income Tax	51,648,432
38	Plus: Investment Tax Credit	
39	(Includes Prior Years' True-ups)	(63,087)
40	Net Federal Income Tax - Per Books	51,585,345
41		
42		
43		
44		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Federal tax return, reconcile reported net income with taxable net income as if 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.

Additional information in response to Question 2, Page 261:

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

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

Names and Members of Consolidated Group

Tampa Electric Company
TECO Properties Corporation
Gatliff Coal Company
Electro-Coal Transfer Corporation
Gulfcoast Transit Company
Mid-South Towing Company
G C Service Company, Inc.
TECO Energy, Inc.
TECO Transport And Trade Corporation
TECO Coal Corporation
TECO Towing Company
Rich Mountain Coal Company
TECO Investments, Inc.
TECO Finance, Inc.
TECO Power Services Corporation
Hardee Power I, Inc.
Hardee Power II, Inc.
TPS Clean Coal, Inc.
TECO Diversified, Inc.
TERMCO, Inc.
Clintwood Elkhorn Mining Company
TECO Coalbed Methane, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL:					
2	Income 1990			54,545,147	50,987,901	891,988 (1)
3	Income Prior to 90	40,317		(2,997,284)	(312,852)	(182,077) (2)
4						
5	Unemployment					
6	1990			193,534	189,005	
7	1989	1,751			1,751	
8	FICA					
9	1990			9,162,099	9,161,967	
10	1989	117,269			117,269	
11						
12	Vehicle Use	2,197		4,243	6,440	
13	Superfund	5,230		228,698	184,767	
14	Diesel Fuel	253,226				
		419,990		61,136,437	60,336,248	709,911
15	STATE:					
16	Income 1990			9,346,360	9,630,000	152,693 (3)
17	Income Prior to 90	(1,859,460)		(28,043)	(634,208)	52,150 (4)
18	Gross Receipts					
19	1990			14,987,594	13,922,432	268,665 (5)
20	1989	1,163,590			1,163,590	
21	Unemployment					
22	1990			24,190	23,751	
23	1989	92			92	
24	Public Serv Comm	579,537		1,057,737	1,072,977	22,394 (6)
25	Intangible			11,694	11,694	
26	Occupational License			4,303	4,303	
27	Sales Tax	211,521		280,313	315,847	
28						
29		95,280		25,684,148	25,510,478	495,902

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) cover more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and 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)		
4,449,234		54,755,168			(210,021) (409.20)	1	
(2,826,192)		(2,956,315)			(37,481) (234.09)	2	
					(3,488) (409.20)	3	
						4	
4,529		155,656			37,878 (107.00)	5	
						6	
						7	
132		7,292,674			1,773,302 (107.00)	8	
		94,284			22,985 (107.00)	9	
					(21,146) (241.XX)	10	
						11	
49,161		4,243				12	
253,226		228,698				13	
						14	
1,930,090		59,574,408			1,562,029	15	
(130,947)		9,372,968			(26,366) (409.20)	16	
(1,201,145)		(21,869)			(6,416) (234.09)	17	
						18	
1,333,827		14,987,594				19	
						20	
439		19,593			4,597 (107.00)	21	
						22	
586,691		1,057,737				23	
		11,694				24	
		4,303				25	
175,987		280,313				26	
						27	
764,852		25,712,333			(28,185)	28	
						29	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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	Real and Personal					
32	Property			25,782,849	23,644,821	(2,138,028) (7)
33	Franchise					
34	1990			17,308,024	15,571,171	
35	1989	1,759,603			1,759,603	
36						
37		1,759,603		43,090,873	40,975,595	(2,138,028)
38						
39						
40						
41	TOTAL	2,274,873		129,911,458	126,822,321	(932,215)

(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust	891,988
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(182,077)
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust	152,693
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	52,150
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues	268,665
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Revenue	22,394
(7) Adjustment to record Property Taxes expensed, not paid in Deferred credit account	(2,138,028)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and 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)		
		25,757,310			25,539 (408.20)	30	
1,736,853		17,308,024				31	
						32	
						33	
						34	
						35	
1,736,853		43,065,334			25,539	36	
						37	
						38	
						39	
4,431,795		128,352,075			1,559,383	40	
						41	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,176,258			411.31	310,968	
3	4%	3,500,227			411.31	370,908	
4							
5	10% & 8%	81,555,025	411.30	(1) 63,087	411.31	4,339,554	(2) (616,491)
6							
7							
8	TOTAL	86,231,510		63,087		5,021,430	(616,491)
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13							
14	Non-Utility 10%	21,552			411.41	1,236	
15							
16	Grand Total	86,253,062		63,087		5,022,666	(616,491)
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
		(1) Includes amounts resulting from filing 1989 tax returns	1
865,290	25		2
3,129,319	25	(2) Adjustment to record tax benefits flowed through from Oil Backout Trust	3
			4
76,662,067	24,25		5
			6
			7
80,656,676			8
			9
			10
			11
			12
			13
20,316	25		14
			15
80,676,992			16
			17
			18
			19
			20
			21
			22
			23
			24
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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 Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	551,223		99,269	110,046	562,000
2	Transport Road Substation Land	(7,249)			7,249	0
3	Hills TPP Tax Under Dispute 1990	0			2,138,027	2,138,027
4	Fuel Inventory	0	501	528,188	528,188	0
5	Tenants Rent	60,330	418	897,709	897,709	60,330
6	Unclaimed Items - A/P Checks	8,829		11,339	23,201	20,691
7	Unclaimed Wages	(15)		6,938	6,919	(34)
8	CATV Project Var. - Total	(1,663)	VAR	19,273	35,994	15,058
9	CATV Line Alterations - Total	306,589	VAR	136,540	39,174	209,223
10	Deferred Lease Payments - Util.	7,041,956	931	2,134,371	2,285,003	7,192,588
11	Deferred Lease Payments - Non-util.	3,393,985	418	1,189,338	1,315,200	3,519,847
12	Contract Retention	13,299		13,299		0
13	Sale - Auburndale Office	2,959	411	2,959		0
14	Amtz. - 8/85-8/90					
15	Deferred Compensation	46,720	923	10,008	4,408	41,120
16	Sale - Gannon Station Land	(5,786)		4,476		(10,262)
17	Sale - BB4 FP&L Right-of-Way	37,263	421	9,979		27,284
18	Amtz. - 10/88-9/93					
19	Sale - Portion of River Substation	8,549	421	7,328		1,221
20	Amtz. - 3/86-3/91					
21	Sale - Fla. Ave. Substation	30,895	421	10,020		20,875
22	Amtz. - 2/88-1/93					
23	Sale - Woodlands Substation	86,520	421	25,956		60,564
24	Amtz. - 5/88-4/93					
25	Deferred Credit - Ruskin Sale	26,521	421	14,538		11,983
26	Amtz. - 11/86-11/91					
27	Def. Cr-Portion of N Tpa. Bus. Off.	(1,294)				(1,294)
28	Sale to DOT - 10th St. NW	(21)				(21)
29	Def. Cr. - Sale to Clearview Sub.	0				0
30	Def. Cr. - Sale Waters Ave. Sub.	29,798	421	10,860		18,938
31	Amtz. - 8/87-9/92					
32	Def. Cr. - Sale Henderson Rd. Sub.	30,096	421	8,208		21,888
33	Amtz. - 8/88-8/93					
34	Def. Cr. - Sale South Eloise Sub.	0				0
35	Def. Cr. - Sale of Misc Property	86,922		246,698	259,268	99,492
36	Def. Cr. - Conservation	800,810	456	1,200,329	737,454	337,935
37	Def. Cr. - Fuel	0		5,857,766	5,857,766	0
38	Def. Call Premium Series A Bonds	93,750				93,750
39	Def. Call Premium Series A Bonds	656,250				656,250
40	Def. Call Premium Series A Bonds	2,400,000				2,400,000
41	Def. Call Premium Series B Bonds	600,000				600,000
42	Def. Reissue Costs	147,179		140,722	70,832	77,289
43	Big Bend 4 Fire/Ins. Proceeds	0			748,051	748,051
44						
45						
46						
47	TOTAL	16,444,415		12,586,111	15,064,489	18,922,793

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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	8,064,074	21,678	(654)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,064,074	21,678	(654)
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 (Account 281)(Total of 8, 15 and 16)	8,064,074	21,678	(654)
18	Classification of TOTAL			
19	Federal Income Tax	7,250,270	18,509	(559)
20	State Income Tax	813,804	3,169	(95)
21	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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.

CHANGES DURING YEAR		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
						8,085,098	4
							5
							6
							7
							8
						8,085,098	9
							10
							11
							12
							13
							14
							15
							16
							17
						8,085,098	18
							19
						7,268,220	20
						816,878	21

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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	286,576,728	15,214,738	(4,187,703)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	286,576,728	15,214,738	(4,187,703)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	286,576,728	15,214,738	(4,187,703)
10	Classification of TOTAL			
11	Federal Income Tax	257,895,334	12,887,859	(3,432,215)
12	State Income Tax	28,681,394	2,326,879	(755,488)
13	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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.

CHANGES DURING YEAR		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.XX	(3,346,549)	232.XX	1,000,630	295,257,844	1
						0	2
						0	3
						0	4
		232.XX	(3,346,549)	232.XX	1,000,630	295,257,844	5
						0	6
						0	7
						0	8
		232.XX	(3,346,549)	232.XX	1,000,630	295,257,844	9
							10
			(2,786,279)		854,377	265,419,076	11
			(560,270)		146,253	29,838,768	12
							13

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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	12,990,621	4,483,610	(11,967,438)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	12,990,621	4,483,610	(11,967,438)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	12,990,621	4,483,610	(11,967,438)
20	Classification of TOTAL			
21	Federal Income Tax	10,067,737	3,828,474	(10,387,690)
22	State Income Tax	2,922,884	655,136	(1,579,748)
23	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
		Debits		Credits			
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		232.XX	(1,122,023)	232.XX	2,190,066	6,574,836	1
							2
							3
							4
							5
							6
							7
							8
		232.XX	(1,122,023)	232.XX	2,190,066	6,574,836	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		232.XX	(1,122,023)	232.XX	2,190,066	6,574,836	19
							20
			(958,027)		1,869,966	4,420,460	21
			(163,996)		320,100	2,154,376	22
							23

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

ELECTRIC OPERATING REVENUES (Account 400)

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

average number of customers means the average of twelve figures at the close of each month.

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	420,030,626	415,990,051
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial) (See Instr. 4)	271,117,843	269,334,598
5	Large (or Industrial) (See Instr. 4)	124,020,585	126,609,407
6	(444) Public Street and Highway Lighting	7,454,361	7,192,361
7	(445) Other Sales to Public Authorities	57,767,473	58,234,162
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	880,390,888	877,360,579
11	(447) Sales for Resale	52,527,210	62,859,390
12	TOTAL Sales of Electricity	932,918,098	940,219,969
13	(Less) (449.1) Provision for Rate Refunds	(562,465)	(18,932,000)
14	TOTAL Revenues Net of Provision for Refunds	932,355,633	921,287,969
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	4,221,248	4,231,702
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	3,702,920	2,722,095
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	(482,760)*	6,403,851
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	7,441,408	13,357,648
27	TOTAL Electric Operating Revenues	939,797,041	934,645,617

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		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
5,411,583	5,213,947	401,172	393,278	1
				2
				3
4,231,337	4,062,331	50,287	49,780	4
2,817,977	2,672,400	518	536	5
40,822	40,390	116	118	6
934,078	907,242	3,579	3,445	7
				8
				9
13,435,797	12,896,310	455,672	447,157	10
2,120,377	2,998,358			11
15,556,174 **	15,894,668	455,672	447,157	12
				13
15,556,174	15,894,668	455,672	447,157	14

* Includes (\$3,705,734) unbilled revenues.

** Includes 0 MWH relating to unbilled revenues.

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

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH, excluding data for Sale for Resale which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," 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 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	5,398,314	417,400,342	401,172	13,456	\$77.32
4	OL 1&2 General Outdoor Lighting	13,269	2,630,284	26,523	500	\$198.23
5				(26,523)(Dupl)		
6						
7	Total	5,411,583	420,030,626	401,172	13,489	\$77.62
8						
9	Fuel Adj. Included in Above					
10	-----					
11	RS Residential		135,380,981			
12	OL 1&2 General Outdoor Lighting		320,814			
13						
14	Total		135,701,795			
15						
16	Commercial & Industrial					
17	-----					
18	GS Gen Serv Non-Demand	710,715	54,359,971	41,364	17,182	\$76.49
19	GSLD Gen Serv Large Demand	1,042,920	59,549,326	102	10,224,706	\$57.10
20	GSD Gen Serv Demand	2,913,641	179,937,442	7,579	384,436	\$61.76
21	IS 1 Interruptible Ind.	1,763,488	68,806,301	42	41,987,810	\$39.02
22	IS 3 Interruptible Ind.	181,243	8,056,001	9	20,138,111	\$44.45
23	SBF Standby Firm	30,358	1,765,032	1	30,358,000	\$58.14
24	SBI-1 Standby Interruptible	198,020	8,475,482	3	66,006,667	\$42.80
25	SBI-3 Standby Interruptible	167,867	7,710,588	4	41,966,750	\$45.93
26	TS Temporary Service	2,502	330,073	1,701	1,471	\$131.92
27	OL 1&2 Genl Outdoor Lighting	38,560	6,148,212	11,154	3,457	\$159.45
28				(11,154)(Dupl)		
29						
30	Total	7,049,314	395,138,428	50,805	138,752	\$56.05
31						
32	Fuel Adj. Included in Comm & Ind.					
33	-----					
34	GS Gen Serv Non-Demand		17,827,279			
35	GSLD Gen Serv Large Demand		25,576,464			
36	GSD Gen Serv Demand		71,783,268			
37	IS 1 Interruptible Ind.		38,693,799			
38	IS 3 Interruptible Ind.		4,078,793			
39	SBF Standby Firm		741,009			
40	SBI-1 Standby Interruptible		4,483,425			
41	SBI-3 Standby Interruptible		3,812,684			
42	TS Temporary Service		62,536			
43	OL 1&2 Genl Outdoor Lighting		931,945			
44						
45	Total		167,991,202			
46	* Per Thousand					

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)
47	Street Lighting					
48	-----					
49	SL 1, 2, & 3 Street Lighting	40,822	7,454,361	116	351,914	\$182.61
50						
51	Fuel Adj Included in above		986,222			
52						
53						
54	Other Public Authority					
55	-----					
56	RS Residential	1,271	94,501	64	19,859	\$74.35
57	GS Gen Serv Non-Demand	50,158	3,933,139	2,642	18,985	\$78.41
58	GSLD Gen Serv Large Demand	455,833	25,169,516	32	14,244,781	\$55.22
59	GSD Gen Service Demand	377,104	25,489,149	838	450,005	\$67.59
60	SBF Standby Firm	46,814	2,602,584	3	15,604,667	\$55.59
61	OL 1&2 Genl Outdoor Lighting	2,898	478,584	687	4,218	\$165.14
62				(687)(Dupl)		
63	-----					
64		934,078	57,767,473	3,579	260,989	\$61.84
65	Fuel Adj Included in					
66	Other Public Authority					
67	-----					
68	RS Residential		31,855			
69	GS Gen Serv Non-Demand		1,256,763			
70	GSLD Gen Serv Large Demand		11,161,641			
71	GSD Gen Service Demand		9,279,538			
72	SBF Standby Firm		1,140,320			
73	OL 1&2 Genl Outdoor Lighting		71,463			
74						
75	Total		22,941,580			
76						
77						
78	Total Billed	13,435,797	880,390,888	455,672		
79	Total Unbilled Rev	**	(3,705,734)	**		
80						
81			876,685,154			
82	* Per Thousand					
83						
84	** Unbilled Revenues are					
85	computed on a composite basis					
86	and not allocated to specific					
87	rates or customer					
88	classifications.					
89						
90						
91						
92						
93						
94						
95						
96						

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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SALES FOR RESALE (Account 447)

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

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

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

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

LF--for long-term service. "Long-term means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g. the

supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corp (2)	OS	6	N/A	N/A	N/A
2	Florida Power & Light (2)	OS	7	N/A	N/A	N/A
3	Lakeland (3)	OS	21	N/A	N/A	N/A
4	FMPA (3)	OS	29	N/A	N/A	N/A
5	Ft. Pierce (3)	OS	12	N/A	N/A	N/A
6	Gainesville (3)	OS	19	N/A	N/A	N/A
7	Homestead (3)	OS	32	N/A	N/A	N/A
8	Jacksonville (3)	OS	14	N/A	N/A	N/A
9	Key West (3)	OS	30	N/A	N/A	N/A
10	Kissimmee (3)	OS	16	N/A	N/A	N/A
11	Lake Worth (3)	OS	26	N/A	N/A	N/A
12	New Smyrna Bch (3)	OS	13	N/A	N/A	N/A
13	Orlando (3)	OS	27	N/A	N/A	N/A
14	Sebring (3)	OS	15	N/A	N/A	N/A
15	Seminole (4)	OS	22	N/A	N/A	N/A
16	Stark (3)	OS	24	N/A	N/A	N/A
17	St. Cloud (3)	OS	17	N/A	N/A	N/A
18	Tallahassee (3)	OS	20	N/A	N/A	N/A
19	Vero Beach (3)	OS	18	N/A	N/A	N/A
20	Reedy Creek (3)	OS	31	N/A	N/A	N/A
21	TOTAL					

SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which services, as identified in column (b), is provided.
6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in

- column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
 9. The data in columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see Instruction 4), and then totalled on the last line of the schedule. The "Subtotal RQ" amount in column (g) must be reported as Requirements Sales for Resale on page 401, line 23. The "Subtotal Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
 10. Footnote entries as required and provided explanations following all required data.

Megawatthours Sold	REVENUE				Line No.
	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (\$) (h + i + j)	
(g)	(h)	(i)	(j)	(p)	
85,999		2,630,674		2,630,674	1
915,281		18,718,773		18,718,773	2
3,490		98,186		98,186	3
33,061	98,226	563,329		661,555	4
16,246		372,551		372,551	5
26,231		585,903		585,903	6
9,326		225,759		225,759	7
1,213		50,972		50,972	8
21,719		542,309		542,309	9
293,208	2,184,305	6,788,396		8,972,701	10
4,109		107,816		107,816	11
90,069	751,200	1,651,535		2,402,735	12
87,504		1,637,462		1,637,462	13
15,749		382,571		382,571	14
237,663	795,578	5,890,025		6,685,603	15
772		20,187		20,187	16
146,812	1,615,123	3,619,208		5,234,331	17
5,477		114,178		114,178	18
15,501		355,622		355,622	19
110,947	595,180	2,132,142		2,727,322	20
2,120,377	6,039,612	46,487,598	0	52,527,210	21

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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	2,827,175	2,861,736
5	(501) Fuel	326,493,967	333,208,351
6	(502) Steam Expenses	9,479,230	8,725,631
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,408,884	3,302,952
10	(506) Miscellaneous Steam Power Expenses	6,886,035	5,949,128
11	(507) Rents	8,914	13,543
12	TOTAL Operation (Enter Total of lines 4 thru 11)	349,104,205	354,061,341
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	696,146	957,609
15	(511) Maintenance of Structures	4,440,368	4,385,343
16	(512) Maintenance of Boiler Plant	25,255,631	26,809,699
17	(513) Maintenance of Electric Plant	6,438,532	8,463,243
18	(514) Maintenance of Miscellaneous Steam Plant	966,913	1,150,962
19	TOTAL Maintenance(Enter Total of lines 14 thru 18)	37,797,590	41,766,856
20	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 12 and 19)	386,901,795	395,828,197
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred-Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses-Nuclear Power (Enter total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation (Enter total of lines 43 thru 48)		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering		
53	(542) Maintenance of Structures		
54	(543) Maintenance of Reservoirs, Dams, and Waterways		
55	(544) Maintenance of Electric Plant		
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)		
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)		
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering		
62	(547) Fuel	5,781,186	3,141,920
63	(548) Generation Expenses	4,715	1,051
64	(549) Miscellaneous Other Power Generation Expenses	4,357	4,156
65	(550) Rents		
66	TOTAL Operation (Enter Total of lines 61 thru 65)	5,790,258	3,147,127
67	Maintenance		
68	(551) Maintenance Supervision and Engineering		
69	(552) Maintenance of Structures	16,855	6,565
70	(553) Maintenance of Generating and Electric Plant	553,857	925,277
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	9,367	1,606
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	580,079	933,448
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	6,370,337	4,080,575
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	36,827,014	22,769,715
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses	11,261,846	19,608,796
78	TOTAL Other Power Supply Expenses(Enter Total of lines 75-77)	48,088,860	42,378,511
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	441,360,992	442,287,283
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	934,542	800,020
83	(561) Load Dispatching	1,136,176	1,083,761
84	(562) Station Expenses	689,032	633,180
85	(563) Overhead Line Expenses	181,114	143,959
86	(564) Underground Line Expenses	53	53
87	(565) Transmission of Electricity by Others		
88	(566) Miscellaneous Transmission Expenses	370,730	567,396
89	(567) Rents	16,004	10,169
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,327,651	3,238,538
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	(8)	67
93	(569) Maintenance of Structures	26,318	39,608
94	(570) Maintenance of Station Equipment	1,651,512	1,459,897
95	(571) Maintenance of Overhead Lines	1,357,676	1,373,876
96	(572) Maintenance of Underground Lines		59
97	(573) Maintenance of Miscellaneous Transmission Plant	29	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,035,527	2,873,507
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,363,178	6,112,045
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,248,702	1,063,664
103	(581) Load Dispatching		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	775,957	861,756
106	(583) Overhead Line Expenses	466,536	566,908
107	(584) Underground Line Expenses	252,634	212,291
108	(585) Street Lighting and Signal System Expenses	620,178	655,518
109	(586) Meter Expenses	2,024,041	2,574,924
110	(587) Customer Installations Expenses	1,592,354	1,988,576
111	(588) Miscellaneous Distribution Expenses	3,737,901	3,845,997
112	(589) Rents	15,872	14,461
113	TOTAL Operation (Enter Total of lines 102 thru 112)	10,734,175	11,784,095
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	620,050	880,820
116	(591) Maintenance of Structures	165,648	120,626
117	(592) Maintenance of Station Equipment	1,309,631	1,174,151
118	(593) Maintenance of Overhead Lines	7,911,270	7,003,131
119	(594) Maintenance of Underground Lines	807,136	784,570
120	(595) Maintenance of Line Transformers	416,767	432,018
121	(596) Maintenance of Street Lighting and Signal Systems	1,097,799	1,099,631
122	(597) Maintenance of Meters	786,721	435,843
123	(598) Maintenance of Miscellaneous Distribution Plant	19,295	19,203
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	13,134,317	11,949,993
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	23,868,492	23,734,088
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	469,172	460,516
129	(902) Meter Reading Expenses	1,828,724	1,913,091
130	(903) Customer Records and Collection Expenses	12,291,249	12,081,775
131	(904) Uncollectible Accounts	2,517,367	1,972,866
132	(905) Miscellaneous Customer Accounts Expenses	29	33
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128-132)	17,106,541	16,428,281
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision		
137	(908) Customer Assistance Expenses	14,490,638	14,526,086
138	(909) Informational and Instructional Expenses	648,375	582,647
139	(910) Miscellaneous Customer Service and Informational Expenses		
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	15,139,013	15,108,733
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	20,187	19,504
144	(912) Demonstrating and Selling Expenses	130,573	262,153
145	(913) Advertising Expenses	195,293	112,234
146	(916) Miscellaneous Sales Expenses	2,940	874
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	348,993	394,765
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	15,448,351	15,446,396
151	(921) Office Supplies and Expenses	10,070,080	9,456,655
152	(Less) (922) Administrative Expenses Transferred-Credit	(4,121,243)	(4,176,828)
153	(923) Outside Services Employed	2,480,560	2,502,934
154	(924) Property Insurance	1,916,037	1,835,450
155	(925) Injuries and Damages	2,840,084	2,893,024
156	(926) Employee Pensions and Benefits	21,747,675	21,897,818

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	7. ADMINISTRATIVE AND GENERAL EXPENSES		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	778,206	811,900
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	80,530	115,199
162	(930.2) Miscellaneous General Expenses	5,750,144	4,567,356
163	(931) Rents	3,306,795	3,330,326
164	TOTAL Operation (Enter Total of lines 150 thru 163)	60,297,219	58,680,230
165	Maintenance		
166	(935) Maintenance of General Plant	3,266,980	2,983,932
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	63,564,199	61,664,162
168	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 79, 99, 125, 133, 140, 147, and 167)	567,751,408	565,729,357

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

1 . Payroll Period Ended (Date)	December 23, 1990
2 . Total Regular Full-Time Employees	3,167
3 . Total Part-Time and Temporary Employees	51
4 . Total Employees	3,218

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

PURCHASED POWER (Account 555)
(Including power exchanges)

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

that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

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

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

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

OS--for other service. Use this category only for

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Florida Power Corp	(1) OS	6	N/A	N/A	N/A	
2	Florida Power & Light	(1) OS	7	N/A	N/A	N/A	
3	Florida Power & Light	SF	106	N/A	N/A	N/A	
4	Lakeland	(1) OS	21	N/A	N/A	N/A	
5	FMPA	(1) OS	29	N/A	N/A	N/A	
6	Ft. Pierce	(1) OS	12	N/A	N/A	N/A	
7	Gainesville	(1) OS	19	N/A	N/A	N/A	
8	Homestead	(1) OS	32	N/A	N/A	N/A	
9	Jacksonville	(1) OS	14	N/A	N/A	N/A	
10	Key West	(1) OS	30	N/A	N/A	N/A	
11	Kissimmee	(1) OS	16	N/A	N/A	N/A	
12	Lake Worth	(1) OS	26	N/A	N/A	N/A	
13	New Smyrna Beach	(1) OS	13	N/A	N/A	N/A	
14	Orlando	(1) OS	27	N/A	N/A	N/A	
15	Sebring	(1) OS	15	N/A	N/A	N/A	
16	Seminole	(1) OS	22	N/A	N/A	N/A	
17	Stark	(1) OS	24	N/A	N/A	N/A	
18	St. Cloud	(1) OS	17	N/A	N/A	N/A	
19	Tallahassee	(1) OS	20	N/A	N/A	N/A	
20	Tallahassee	Schd. J	N/A	N/A	N/A	N/A	
21	Vero Beach	(1) OS	18	N/A	N/A	N/A	
22	Reedy Creek	(1) OS	31	N/A	N/A	N/A	
23							
24	Sub Total						
25		Expiration					
26	Conserv Inc.	(12/31/92)	LF	QF81-62	NA	NA	
27	City of Tampa	(3/1/2009)	LF	QF81-57	NA	NA	
28	Royster Co.		RQ	QF83-255	0	0	
29	Seminole Fertilizer Corp.		RQ	QF85-521	9.4	0	
30	IMC Fertilizer Inc.		RQ	QF82-16, QF84-81	11.7	.8	
31	Hillsborough County (3/1/2010)		LF	QF83-405	NA	NA	
32	Gardinier Inc.		RQ	QF87-570	10.0	.2	
33	CF Industries Inc.		RQ	QF87-344	9.3	1.2	
34	Farmland Industries		RQ	QF90-146	7.0	0	
35							
36	Sub Total						
37							
38	Grand Total						
39	(1) Emergency A & B and Economy C & X Purchases.						
40	(2) Charges shown in column L are for start-up, transmission, A & G or O & M charges.						

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

those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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

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

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

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

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchanges.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in columns (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	34,478		61,386	1,828,914	194,315	2,084,615	1
	107,542		737,496	7,195,996	50,977	7,984,469	2
	117,572		2,244,400	4,553,971	661,243	7,459,614	3
	906		17,529	61,965	2,500	81,994	4
							5
	349			16,056		16,056	6
	6,918			339,698		339,698	7
	1,072			65,706		65,706	8
	20,903		30,133	1,079,172		1,109,305	9
							10
	16			1,291		1,291	11
	209			10,452		10,452	12
	1			100		100	13
	38,740		173,922	1,869,134	1,455	2,044,511	14
	620			25,937		25,937	15
	18,104		6,524	672,563		679,087	16
							17
							18
	18,432		47,191	885,021		932,212	19
	16,656		76,571	702,562		779,133	20
	202			10,661		10,661	21
							22
	382,720		3,395,152	19,319,199	910,490	23,624,841	24
							25
	27,237		205,740	566,247	35,177	807,164	26
	101,291		2,511,930	2,073,634	134,701	4,720,265	27
	0		0	0	0	0	28
	2,389		0	47,055	3,085	50,140	29
	9,254		0	188,198	11,952	200,150	30
	226,032		2,062,410	4,692,327	300,607	7,055,344	31
	5,758		0	109,619	7,436	117,055	32
	10,423		0	226,818	13,461	240,279	33
	436		0	11,213	563	11,776	34
							35
	382,820		4,780,080	7,915,111	506,982	13,202,173	36
							37
	382,820	382,720	8,175,232	27,234,310	1,417,472	36,827,014	38
							39
							40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on

the original contractual terms and conditions of the service as follows:

LF--for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations]	Energy Received From (Company or Public Authority) [Footnote Affiliations]	Energy Delivered To (Company or Public Authority) [Footnote Affiliations]	Statistical Classification
	(a)	(b)	(c)	(d)
1	ROYSTER COMPANY	ROYSTER COMPANY	FLORIDA POWER AND LIGHT	(1) OS
2				
3	TOTAL			
4				
5	(1) Interconnect and Wheeling Contract.			
6	(2) Short Term Power and Regulating Service.			
7				
8				
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

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

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate

schedules or contract designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

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

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
QF83-255	ROYSTER SUBSTATION	INTERCONNECTION BETWEEN TECO AND FP&L	8	11,831	11,905	1
				11,831	11,905	2
						3
						4
						5
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

8. Report in columns (i) and (j) the total megawatthours received and delivered.
9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out-of-period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the

entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
114,664	0	(2) 15,108	129,772	1
				2
114,664	0	15,108	129,772	3
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	515,754
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	2,829,005
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agents Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent.	668,869
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	29,631
7	Directors' Fees and Expenses	275,207
8	Internal and Public Communications	77,210
9	Allocation of Parent Company Costs	134,117
10	Miscellaneous Dues (15 items)	40,326
11	Financing Costs	26,349
12	Labor Costs (not reclassified to account 920.01)	328,460
13	Environmental	92,792
14	Refund to Phosphate Customer	262,991
15	Statewide Residential Customer Survey	100,085
16	Miscellaneous (549 items)	369,348
17		
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46	TOTAL	5,750,144

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 averaged service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		1,546,834		1,546,834
2	Steam Production Plant	45,677,351			45,677,351
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventnl				
5	Hydraulic Production Plant-Pumped Strge				
6	Other Production Plant	985,372			985,372
7	Transmission Plant	6,330,777			6,330,777
8	Distribution Plant	22,997,921			22,997,921
9	General Plant	15,175,911			15,175,911
10	Common Plant-Electric				
11	TOTAL	91,167,332	1,546,834		92,714,166

B. Basis for Amortization Charges

The amortization charges to Account 404 are calculated monthly using the monthly mean cost basis times 1/12 of the annual (20%) rate. The basis used to compute these charges consists solely of computer software.

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	2,533
5	United Way	33,844
6		
7	Total Account 426.1	36,377
8		
9	ACCOUNT 426.2	
10	None	
11	ACCOUNT 426.3	
12	Penalties	2,929
13	ACCOUNT 426.4	
14	Dues	18,834
15	Transportation, Fees, Lodging & Other Incurred Costs	487,369
16		
17	Total Account 426.4	506,203
18		
19	ACCOUNT 426.5	
20	Preliminary Business Development Costs	10,814
21	Allocation From Teco Energy	189,106
22		
23	Total Acct 426.5	199,920
24		
25	Total Account 426	745,429
26		
27	ACCOUNT 430	
28	None	
29	ACCOUNT 431	
30	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	2,843,110
31	Interest Expense - Notes Payable (Various Interest Rates)	
32	Interest Expense - Commercial Paper (Various Interest Rates)	3,798,813
33	Interest Expense - Revenue Refund (Various Interest Rates)	668,476
34	Interest Expense - Miscellaneous Other (Various Interest Rates)	146,314
35		
36	Total Account 431	7,456,713
37		
38		
39		
40		
41		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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REGULATORY COMMISSION EXPENSES

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

2. In columns (b) and (c) indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 900001-EI.		41,560	41,560	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 900002-EG.		35,060	35,060	
10					
11	Continuing surveillance and review of				
12	cogeneration recovery charges of				
13	utilities. FPSC Docket No. 891049-EI.		17,643	17,643	
14					
15					
16	Territorial Agreement - undocketed		18,895	18,895	
17					
18	Legislation - undocketed		33,864	33,864	
19					
20					
21	Power Plant - Seminole Electric Company				
22	FPSC Docket No. 880309-EC		22,937	22,937	
23					
24					
25	Underground Electric Utilities Lines				
26	FPSC Docket No. 891139-EU		22,731	22,731	
27					
28					
29	Continuing surveillance and review of				
30	miscellaneous FERC Dockets.		193,003*	193,003*	
31					
32					
33	Continuing surveillance and review of				
34	miscellaneous FPSC Dockets.		258,150*	258,150*	
35					
36					
37					
38					
39					
40					
41					
42	Minor Items (Less than \$25,000 each)		134,363	134,363	
43					
44					
45	* Outside consultant fees only, does not include incidental company expenses.				
46	Total		778,206	778,206	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.

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

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	
Department (f)	Account No. (g)	Amount (h)				
						1
						2
						3
Electric	928	41,560				4
						5
						6
						7
Electric	928	35,060				8
						9
						10
						11
Electric	928	17,643				12
						13
						14
Electric	928	18,895				15
Electric	928	33,864				16
						17
						18
						19
						20
Electric	928	22,937				21
						22
						23
						24
Electric	928	22,731				25
						26
						27
						28
Electric	928	193,003				29
						30
						31
						32
Electric	928	258,150*				33
						34
						35
						36
						37
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						40
Electric	928	134,363				41
						42
						43
						44
						45
		778,206				46

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 generation
- (2) System Planning, Engineering and Operation
- (3) Transmission
 - a. Overhead
 - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)
- (7) Total Cost Incurred
- B. Electric R, D & D Performed Externally
 - (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	B-(1)	Electric Power Research 18811
2	B-(4)	FCG-Florida Acid Disposition Study 18812
3	B-(4)	FCG-Acid Rain Seepage Lake Study 18814
4	B-(4)	DOE-GN Cyclone Reburn NOx Control 18816
5	B-(1)	EPRI-Photo-Voltaic Powered M.O.S. 18817
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RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
 (3) Research support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred
 3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.) Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, A.(6) and B.(4) classify items by type of R, D & D activity.
 4. Show in column (e) the account number charged with expenses

during the year or the account to which amounts were Capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
 5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development and Demonstration Expenditures, Outstanding at the end of the year.
 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est".
 7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
0	2,830,007	930	2,829,005	1,002	1
30,874	32,821	506	61,120	2,575	2
34	30,224	506	52,057	2	3
2,125	30,000	512	32,125	0	4
4,730	0		0	4,730	5
-----	-----		-----	-----	6
37,763	2,923,052		2,974,307	8,309	8
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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 to Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14,637,056		
4	Transmission	2,493,362		
5	Distribution	8,060,377		
6	Customer Accounts	8,345,304		
7	Customer Service and Informational	3,605,858		
8	Sales	166,732		
9	Administrative and General	13,170,492		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	50,479,181		
11	Maintenance			
12	Production	19,612,827		
13	Transmission	1,273,848		
14	Distribution	4,593,249		
15	Administrative and General	1,840,987		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	27,320,911		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	34,249,883		
19	Transmission (Enter Total of lines 4 and 13)	3,767,210		
20	Distribution (Enter Total of lines 5 and 14)	12,653,626		
21	Customer Accounts (Transcribe from line 6)	8,345,304		
22	Customer Service and Information (Transcribe from line 7)	3,605,858		
23	Sales (Transcribe from line 8)	166,732		
24	Administrative and General (Enter Total of lines 9 and 15)	15,011,479		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	77,800,092	9,537,138	87,337,230
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG, Terminaling and Processing (Total of lines 31 and 43)			
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)			
55	Customer Accounts (Transcribe from line 34)			
56	Customer Service and Informational (Transcribe from line 35)			
57	Sales (Transcribe from line 36)			
58	Administrative and General (Enter Total of lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25,59, and 61)	77,800,092	9,537,138	87,337,230
63	Utility Plant			
64	Construction (By Utility Departments) -			
65	Electric Plant	23,077,065	3,865,613	26,942,678
66	Gas Plant			
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	23,077,065	3,865,613	26,942,678
69	Plant Removal (By Utility Department)			
70	Electric Plant	1,779,908	302,664	2,082,572
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	1,779,908	302,664	2,082,572
74	Other Accounts (Specify):			
75	Non Utility Accounts	28,871	83,839	112,710
76	Accounts Receivable & Deferred Accounts	4,383,600	78,365	4,461,965
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	4,412,471	162,204	4,574,675
96	TOTAL SALARIES AND WAGES	107,069,536	13,867,619	120,937,155

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	13,435,797
3	Steam	15,325,094	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,120,377
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Department only, Excluding Station Use)	38,553
7	Other	69,559	27	Total Energy Losses	565,392
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	16,160,119
9	Net Generation (Enter Total of lines 3 thru 8)	15,394,653			
10	Purchases - Cogeneration	382,820			
11	Power Exchanges:				
12	Received	382,720			
13	Delivered	0			
14	Net Exchanges (Line 12 minus 13)	382,720			
15	Transmission for Other (Wheeling)				
16	Received	11,831			
17	Delivered	11,905			
18	Net Transmission for Other (Line 16 minus line 17)	(74)			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,160,119			

MONTHLY PEAKS AND OUTPUT

- If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
- Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
- Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the energy for the system defined as the difference between columns (b) and (c).
- Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales For Resale & Associated Losses (c)	MONTHLY PEAK (Daylight Savings Time)		
				Megawatts (See instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,319,346	286,979	2,052	13	10:00
30	February	1,206,390	269,627	1,911	26	8:00
31	March	1,287,731	265,265	1,922	16	17:00
32	April	1,366,201	339,684	2,264	30	18:00
33	May	1,470,213	188,344	2,516	16	18:00
34	June	1,385,674	65,404	2,630	6	18:00
35	July	1,403,780	69,494	2,562	26	18:00
36	August	1,461,662	74,495	2,610	29	17:00
37	September	1,430,357	105,770	2,584	21	17:00
38	October	1,356,188	107,986	2,535	4	17:00
39	November	1,146,874	111,647	2,062	8	19:00
40	December	1,325,703	270,860	2,153	10	8:00
41	TOTAL	16,160,119	2,155,555			

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.

Line No.	Item (a)	Plant Name HOOKERS POINT (b)			Plant Name GANNON (c)		
		STEAM CONVENTIONAL			STEAM OUTDOOR BOILER		
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)						
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)						
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)		66			1,097	
7	Plant Hours Connected to Load		935			8,760	
8	Net Continuous Plant Capability (Megawatts)		206			1,143	
9	When Not Limited by Condenser Water		206			1,143	
10	When Limited by Condenser Water		Not normally limited			Not normally limited	
11	Average Number of Employees		51			319	
12	Net Generation, Exclusive of Plant Use - KWh		14,823,000			5,296,249,000	
13	Cost of Plant:						
14	Land and Land Rights		437,471			349,953	
15	Structures and Improvements		7,446,333			35,680,772	
16	Equipment Costs		40,952,568			199,780,072	
17	Total Cost		48,836,372			235,810,797	
18	Cost per Kw of Installed Capacity	SEE NOTE 1 PAGE 403A	209.96			185.62	
19	Production Expenses:						
20	Operation Supervision and Engineering		\$60,985			\$1,199,442	
21	Fuel		1,136,163			137,020,350	
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses		69,353			2,717,817	
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses		65,956			1,338,387	
27	Misc. Steam (or Nuclear) Power Expenses		421,360			2,750,549	
28	Rents					135	
29	Maintenance Supervision and Engineering		9,447			273,273	
30	Maintenance of Structures		60,157			2,406,424	
31	Maintenance of Boiler (or Reactor) Plant		10,086			9,418,785	
32	Maintenance of Electric Plant		14,802			1,903,269	
33	Maint. of Misc. Steam (or Nuclear) Plant		69,388			449,006	
34	Total Production Expenses		1,917,697			159,477,437	
35	Expenses per Net KWh		12.94			3.01	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned			37,910	2,217,648		
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)(Give unit if nuclear)			150,827	12,641		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year			25.78	60.86		
41	Average Cost of Fuel per Unit Burned			29.97	61.79		
42	Avg. Cost of Fuel Burned per Million Btu			4.73	2.44		
43	Avg. Cost of Fuel Burned per KWh Net Gen.			7.66	2.59		
44	Average Btu per KWh Net Generation			16,201	10,586		

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

. 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 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 operating characteristics of plant.

Plant Name GANNON (d)			Plant Name BIG BEND (e)			Plant Name BIG BEND (f)			Plant Name (g)			Plant Name (h)			Plant Name (i)			Line No.
COMBUSTION TURBINE			STEAM			COMBUSTION TURBINE												1
FULL OUTDOOR			OUTDOOR BOILER			FULL OUTDOOR												2
1969			1970			1969												3
1969			1985			1974												4
18.00			1,822.50			175.50												5
12			1,759			141												6
333			8,760			1,681												7
14			1,654			174 @ winter peak												8
14			1,654			174 @ winter peak												9
N/A			Not normally limited			N/A												10
1			412			2												11
2,691,000			10,014,022,000			66,868,000												12
			5,147,145			834,366												13
75,362			148,305,600			1,483,405												14
1,734,099			798,963,238			18,875,702												15
1,809,461			952,415,983			21,193,473												16
100.53			522.59			120.76												17
			1,566,748															18
299,213			188,337,455			5,481,973												19
			6,692,060															20
			2,004,541			4,715												21
451			3,714,126			3,906												22
			8,778															23
			413,425															24
1,587			1,973,787			15,268												25
53,003			15,826,761															26
2			4,520,461			500,855												27
354,256			448,519			9,365												28
13.16			225,506,661			6,016,082												29
			2.25			9.00												30
Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	31
		8,950	4,153,417					178,320										32
		138,235	11,822					138,186										33
		31.92	44.53					31.92										34
		33.43	45.35					30.74										35
		5.76	1.92					5.30										36
		11.12	1.88					8.20										37
		19,309	9,807					15,477										38

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 \$140,305,261 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KWH of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$376,116,058 and \$296.07 respectively.

NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
Dec. 31, 1990

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 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 transmission line of a different type of construction need not be distinguished from the remainder of the line.
 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sta	BB Sub Gen Lds	230000		STDC	1.75	0.63	4
2	Gannon Sta	Gan Sub Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Sub Leads	230000		SDPSC	2.22		3
4	Gannon Sub	Dale Mabry Sub	230000		STDC	14.84		2
5	Gannon Sub	Dale Mabry Sub	230000		WDPSC	13.59		1
6	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
7	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
8	Big Bend Sub	11th Ave Sub	230000		STDC		2.36	2
9	Big Bend Sub	11th Ave Sub	230000		WDPSC	9.05		1
10	Big Bend Sub	11th Ave Sub	230000		SSPSC	4.69		1
11	Gannon Sub	Bell Creek Sub	230000		WDPSC	8.42		1
12	Gannon Sub	Pebbledale	230000		STDC		2.05	2
13	Gannon Sub	Pebbledale	230000		WDPSC	42.05		1
14	Gannon Sub	Pebbledale	230000		STDC	0.41		2
15	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
16	Gannon Sub	Pebbledale	230000		STDC		3.01	2
17	Gannon Sub	Pebbledale	230000		WDPSC	0.40		1
18	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
19	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
20	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
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	4.23		1
26	Big Bend Sub	River Sub	230000		WDPSC	7.07		1
27	Eleventh Ave Sub	Ohio Sub	230000		SSPSC	6.05		1
28	Sheldon Rc Sub	FPC Tie	230000		WCPSC	5.16		1
29	Sheldon Rc Sub	FPC Tie	230000		WDPSC	5.11		1
30	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
31	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
32	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
33	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
34	Sheldon Rd	Dale Mabry	230000		WDPSC	10.51		1
35	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
36	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct

statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 AAC								1
1272 AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 AAC								7
1590 ACSR								8
1590 ACSR & 954 AAC								9
2800 ACAR								10
954 ACSR								11
1590 ACSR/AW								12
1590 & 954 ACSR, ACSR/AW								13
1590 ACSR								14
954 ACSR & AAC, 1590 ACSR, 795 AAC								15
954 ACSR								16
954 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
2800 ACAR								27
1590 ACSR								28
1590 ACSR								29
2/795 ACSR								30
2800 ACAR								31
954 AAC								32
1590 & 954 AAC								33
1590 ACSR								34
954 ACSR								35
954 ACSR/AW								36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 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 transmission line of a different type of construction need not be distinguished from the remainder of the line.
 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
2	Sheldon Rd Sub	Jackson Rd Sub	230000		SSPSC	3.24		1
3	Mines Sub	Pebbledale	230000		WDPSC	24.10		1
4	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
5	Pebbledale	FPC Tie	230000		WDPSC	11.30		1
6	South Eloise	FPC Tie	230000		WDPSC	16.40		1
7	Pebbledale	Ariana	230000		WSPSC	2.32		1
8	Pebbledale	Ariana	230000		STDC	2.99		1
9	Pebbledale	Ariana	230000		WDPSC	18.42		1
10	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
11	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
12	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
13	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
14	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
15	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
16	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
17	Ohio Sub	Clearview Sub	138000		WSPSC	1.97		1
18	Ohio Sub	Clearview Sub	138000		UNDERGRND	0.29		
19	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
20	Ohio Sub	Clearview Sub	138000		WSPSC	1.86		1
21	Gannon	Juneau Sub	138000		WSPSC	12.38		1
22	Gannon	Juneau Sub	138000		SSPDC		0.44	2
23	Gannon	Juneau Sub	138000		WSPDC		0.79	2
24	Various	Various	69000		SPSC	725.59		Var
25	Various	Various	69000		SPDC	7.58	4.45	Var
26	Various	Various	69000		DPSC	19.08		Var
27	Various	Various	69000		DPDC	1.75	1.45	Var
28	Various	Various	69000		UNDERGRND	7.42		
29								
30								
31								
32								
33								
34								
35								
36	TOTAL					1,144.41	29.92	

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct

statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR								1
954 ACSR								2
1590 ACSR								3
954 ACSR								4
1590 & 954 ACSR								5
954 ACSR								6
1590 & 954 ACSR								7
954 ACSR/AW								8
954 ACSR, 1590 ACSR & 954								9
600 CU								10
954 AAC & ACSR, 600 CU								11
600 CU								12
636 AAC & 795 SSAC								13
954 AAC								14
954 AAC								15
954 AAC								16
795 SSAC & 336 ACSR								17
500 AAC								18
795 SSAC, 954 AAC & 636 ACSR								19
795 SSAC, 954 AAC								20
636 ACSR, 636 AAC, 954 AAC & 400 CU								21
636 AAC								22
636 AAC								23
VARIOUS								24
VARIOUS								25
VARIOUS								26
VARIOUS								27
VARIOUS								28
								29
* INCLUDES ROADS & TRAILS								30
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								31
								32
								33
								34
								35
	10,932,858	86,110,254	97,043,112					36

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 (l) to (o), it is permissible to report in these columns the estimated

Line No.	LINE DESIGNATION		Line Length in Miles * (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	BB Peak Uts	Big Bend Sub	(0.60)	SSPSC			
2	Gannon Sub	Dale Mabry Sub	(0.04)	WDPSC			
3	Gannon Sub	Pebbledale	(2.00)	WDPSC			
4	Big Bend Sub	Mines Sub	(0.90)	WDPSC			
5	Sheldon Rd Sub	Dale Mabry	0.19	WDPSC			
6	Pebbledale	FPC Tie	(0.02)	WPPSC			
7	Various	Various	10.19	SPSC			
8	Various	Various	2.16	SPDC			
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	* Net miles of transmission line added during 1990.						
26	** Net cost of additions to transmission lines during 1990.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		8.98				

TRANSMISSION LINES ADDED DURING YEAR (Continued)

final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit

in column (m).
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			LINE COST						Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l) **	Poles, Towers and Fixtures (m) **	Conductors and Devices (n) **	Total (o) **		
								1	
								2	
								3	
								4	
								5	
								6	
								7	
								8	
								9	
								10	
								11	
								12	
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								36	
								37	
								38	
								39	
								40	
								41	
								42	
								43	
				81,465	991,940	1,635,557	2,708,962	44	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 char-

acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDER RD-PLANT CITY	DIST-UNATTENDED	69	13	
2	BAY COURT-TAMPA	DIST-UNATTENDED	69	13	
3	BAY METALS-TAMPA	DIST-UNATTENDED	69	4	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69	13	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69	13	
6	BERKLEY RD-RURAL	DIST-UNATTENDED	69	13	
7	BLANTON-RURAL	DIST-UNATTENDED	69	13	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69	13	
9	BRANDON-SAME	DIST-UNATTENDED	69	13	
10	BUCKHORN-RURAL	DIST-UNATTENDED	69	13	
11	CALOOSA-RURAL	DIST-UNATTENDED	69	13	
12	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69	13	
13	CASEY ROAD-RURAL	DIST-UNATTENDED	69	13	
14	CLARKWILD-RURAL	DIST-UNATTENDED	69	13	
15	COOLIDGE-TAMPA	DIST-UNATTENDED	69	13	
16	CORONET-RURAL	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	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69	2	
21	DEL WEBB-SUN CITY	DIST-UNATTENDED	69	13	
22	EAST BAY-RURAL	DIST-UNATTENDED	69	13	
23	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69	13	
24	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69	13	
25	EL PRADO-TAMPA	DIST-UNATTENDED	69	4	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69	13	
27	ESTUARY-TAMPA	DIST-UNATTENDED	69	13	
28	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69	13	
29	FERN STREET-TAMPA	DIST-UNATTENDED	13	2	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13	4	
31	FERN STREET-TAMPA	DIST-UNATTENDED	69	13	
32	56TH STREET-TAMPA	DIST-UNATTENDED	69	13	
33	FIRST STREET-TAMPA	DIST-UNATTENDED	69	13	
34	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69	13	
35	FT. KING HWY-RURAL	DIST-UNATTENDED	69	13	
36	46TH STREET-TAMPA	DIST-UNATTENDED	69	13	
37	14TH STREET-TAMPA	DIST-UNATTENDED	69	13	
38	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69	13	
39	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69	13	
40	GORDONVILLE-RURAL	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

SUBSTATIONS (Continued)

liary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
56.0	2					1
20.0	1					2
14.0	1					3
28.0	1					4
28.0	1					5
28.0	1					6
20.0	1					7
28.0	1					8
56.0	2					9
28.0	1					10
22.4	1					11
50.4	2					12
28.0	1					13
28.0	1					14
56.0	2					15
28.0	1					16
28.0	1					17
56.0	2					18
28.0	1					19
6.441	3					20
44.8	2					21
14.0	1					22
56.0	2					23
56.0	2					24
7.5	3					25
28.0	1					26
28.0	1					27
28.0	1					28
5.0	2					29
5.001	3					30
28.0	1					31
56.0	2					32
22.4	1					33
28.0	1					34
32.5	2					35
56.0	2					36
28.0	1					37
56.0	2					38
22.4	1					39
12.5	1					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
2	GIBSONTON-SAME	DIST-UNATTENDED	69	13	
3	GRANADA-TAMPA	DIST-UNATTENDED	69	13	
4	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
5	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
6	HABANA-TAMPA	DIST-UNATTENDED	69	13	
7	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
8	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
9	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
10	IMPERIALAKES-RURAL	DIST-UNATTENDED	69	13	
11	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
12	IVY STREET-TAMPA	DIST-UNATTENDED	69	13	
13	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
14	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
15	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
16	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
17	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
18	LAKE GUM-RURAL	DIST-UNATTENDED	69	13	
19	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
20	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
21	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
22	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
23	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69	13	
24	LAKWOOD-BRANDON	DIST-UNATTENDED	69	13	
25	LOIS-TAMPA	DIST-UNATTENDED	13	4	
26	LOIS-TAMPA	DIST-UNATTENDED	69	13	
27	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
28	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
29	MARION-TAMPA	DIST-UNATTENDED	69	13	
30	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
31	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
32	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
33	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
34	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
35	MILLER MAC-RUSKIN	DIST-UNATTENDED	69	13	
36	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	
37	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	
38	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
39	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	
40	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
56.0	2					1
22.4	1					2
28.0	1					3
56.0	2					4
12.5	1					5
56.0	2					6
28.0	1					7
20.0	1					8
48.0	2					9
12.5	1					10
28.0	1					11
28.0	1					12
56.0	2					13
37.375	2					14
28.0	1					15
28.0	1					16
28.0	1					17
14.0	1					18
12.5	1					19
28.0	1					20
28.0	1					21
20.0	1					22
28.0	1					23
28.0	1					24
7.5	6					25
56.0	2					26
50.4	2					27
56.0	2					28
67.2	2					29
56.0	2					30
10.002	6					31
56.0	2					32
28.0	1					33
28.0	1					34
28.0	1					35
28.0	1					36
28.0	1					37
28.0	1					38
28.0	1					39
56.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PINECREST-RURAL	DIST-UNATTENDED	69	13	
2	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
3	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
4	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
5	POLK CITY-SAME	DIST-UNATTENDED	69	13	
6	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
7	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
8	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
9	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
10	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
11	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
12	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
13	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
14	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
15	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69	13	
16	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
17	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
18	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
19	SUN CITY-SAME	DIST-UNATTENDED	69	13	
20	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
21	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
22	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69	13	
23	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
24	TERRACE-TAMPA	DIST-UNATTENDED	69	13	
25	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
26	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
27	TROUT CREEK-RURAL	DIST-UNATTENDED	69	13	
28	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
29	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
30	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
31	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
32	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
33	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
34	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
35	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
36	YUKON-TAMPA	DIST-UNATTENDED	69	13	
37	MISC-7 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
38					
39	TOTAL DISTRIBUTION				
40					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

SUBSTATIONS (Continued)

iliary 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 equip-

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
22.4	1					1
67.2	2					2
28.0	1					3
56.0	2					4
12.5	1					5
22.4	1					6
28.0	1					7
28.0	1					8
48.0	2					9
28.0	1					10
12.5	1					11
28.0	1					12
22.4	1					13
56.0	2					14
50.4	2					15
28.0	1					16
37.3	1					17
50.8	3					18
28.0	1					19
28.0	1					20
37.333	1					21
28.0	1					22
44.8	2					23
28.0	1					24
28.0	1					25
28.0	1					26
28.0	1					27
28.0	1					28
50.4	2					29
56.0	2					30
56.0	2					31
56.0	2					32
12.5	1					33
28.0	1					34
28.0	1					35
50.4	2					36
42.877	23					37
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3905.929	194					39
						40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 char-

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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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
2	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
3	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
4	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
5	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
6	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
7	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
8	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
9	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
10	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
11	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
12	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
13	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
14	DALE MABRY-RURAL	TRANS-UNATTENDED	69	13	
15	DALE MABRY-RURAL	TRANS-UNATTENDED	230	69	
16	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
17	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
18	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
19	11TH AVE-TAMPA	TRANS-UNATTENDED	230	69	
20	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
21	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
22	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
23	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
24	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
25	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
26	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
27	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
28	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
29	HIMES-TAMPA	TRANS-UNATTENDED	69	13	
30	HIMES-TAMPA	TRANS-UNATTENDED	138	69	
31	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
32	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
33	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69	13	
34	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
35	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
36	JACKSON RD-TAMPA	TRANS-UNATTENDED	69	13	
37	JACKSON RD-TAMPA	TRANS-UNATTENDED	230	69	
38	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
39	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
40	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

SUBSTATIONS (Continued)

iliary 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 equip-

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
42.4	2					1
168.0	1					2
224.0	1					3
480.0	1					4
480.0	1					5
480.0	1					6
480.0	1					7
71.5	1					8
71.5	1					9
168.0	1					10
300.0	2					11
28.0	1					12
28.0	1					13
56.0	2					14
392.0	2					15
48.0	2					16
60.0	1					17
56.0	2					18
224.0	1					19
224.0	1					20
150.0	2					21
150.0	2					22
180.0	1					23
205.0	1					24
270.0	1					25
433.0	1					26
28.0	1					27
224.0	1					28
46.75	3					29
168.0	1					30
168.0	1					31
42.5	1					32
66.666	2					33
88.0	1					34
60.0	1					35
56.0	2					36
224.0	1					37
56.0	2					38
336.0	2					39
48.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
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SUBSTATIONS

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3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MINES-RURAL	TRANS-UNATTENDED	230	69	
2	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
3	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
4	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
5	RIVER-RURAL	TRANS-UNATTENDED	230	69	
6	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	
7	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
8	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
9	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
10	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
11	SO.GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
12	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
13	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
14					
15					
16	TOTAL TRANSMISSION				
17					
18					
19	TOTAL TRANSMISSION &				
20	DISTRIBUTION				
21					
22					
23					
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
168.0	1					1
50.4	2					2
672.0	2					3
168.0	1					4
448.0	2					5
28.0	1					6
168.0	1					7
364.0	2					8
168.0	1					9
28.0	1					10
196.0	1					11
420.0	2					12
28.0	1					13
-----	---					14
9987.716	73					15
-----	---					16
						17
13893.645	267					18
=====	===					19
						20
						21
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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 *	505,416	116,684	6,127.5
2	Additions During Year			
3	Purchases & Reused	8,829	5,840	271.6
4	Associated with Utility Plant Acquired			
5	Total Additions (Enter total of lines 3 and 4)	8,829	5,840	271.6
6	Reductions During Year			
7	Retirements	6,393	4,978	223.2
8	Associated with Utility Plant Sold			
9	Total Reductions (Enter total of lines 7 and 8)	6,393	4,978	223.2
10	Number at End of Year (Lines 1 + 5 - 9)	507,852	117,546	6,175.9
11	In Stock	17,106	2,585	263.1
12	Locked Meters on Customers' Premises	28,835		
13	Inactive Transformers on System			
14	In Customers' Use	461,791	114,576	5,878.3
15	In Company's Use	120	385	34.5
16	TOTAL End of Year (Enter total of lines 11 to 15. This line should equal line 10.)	507,852	117,546	6,175.9

* Number at Beginning of Year: Total Capacity of Line Transformers (col. d) has been corrected for 3.9 MVA error in 1989 reporting

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. 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 facilities:

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

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

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

G. Miscellaneous:

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

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

6. Report construction work in progress relating to environmental facilities at line 9.

(\$ in 1,000s)

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	1,733	189	4,811	323,568	NOTE 1
2	Water Pollution Control Facilities	4,132		(1,988)	25,661	NOTE 1
3	Solid Waste Disposal Costs	1,244	188	(210)	56,978	NOTE 1
4	Noise Abatement Equipment			1	317	NOTE 1
5	Esthetic Costs				37	NOTE 1
6	Additional Plant Capacity			(33)	6,113	NOTE 1
7	Miscellaneous (Identify significant)	52		54	7,091	NOTE 1
8	TOTAL (Total of lines 1 thru 7)	7,161	377	2,635	419,765	NOTE 1
9	Construction Work in Progress				276	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures made prior to 1969 and still in service are \$7,120,898. Gannon Coal Conversion costs of \$94,205,616 owned by the Gannon Trust are not included.

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 430. 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 Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	15,635,649	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	12,987,708	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	26,622,866	
7	Replacement Power Costs	3,299,189	NOTE 3
8	Taxes and Fees		
9	Administrative and General	777,865	
10	Other (Identify significant)		
11	TOTAL	59,323,277	

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.

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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, 1990

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and 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. The Board of Directors of Tampa Electric Company, as provided on page 105, is also the Board of Directors of TECO Energy, Inc., Tampa Electric Company's parent. In addition, H. L. Culbreath (Director of Tampa Electric) is also Chairman of the Board of TECO Energy, Inc.; T. L. Guzzle (Director of Tampa Electric Company) is also President and Chief Executive Officer of TECO Energy, Inc.; G. F. Anderson (President and Chief Operating Officer of Tampa Electric Company) is also Executive Vice President-Utility Operations of TECO Energy, Inc.; K. S. Surgenor (Vice President-Human Resources of Tampa Electric Company) is also Vice President-Human Resources of TECO Energy, Inc.; J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary of TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy.
2. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President Secretary and Treasurer of TECO Diversified, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. TECO Diversified owns four operating companies, TECO Transport & Trade Corp., TECO Coal Corp., TECO Coalbed Methane, Inc. and TECO Properties Corp. TECO Transport & Trade owns four operating companies, Gulfcoast Transit Company, Mid-South Towing Company, TECO Towing Company and Electro-Coal Transfer Corp. which also owns G C Service Company, Inc. TECO Coal owns three operating companies, Gatliff Coal Company, Rich Mountain Coal Company and Clintwood Elkhorn Mining Company. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.
3. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary and Treasurer of TECO Power Services Corp., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services, Inc.
4. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President and Secretary and Treasurer of TECO Finance, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
5. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President and Secretary and Treasurer of TECO Investments, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.

*Business 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

For the Year Ended December 31, 1990

6. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Director, Secretary and Treasurer of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
7. C. S. Campbell (Vice President - Services of Tampa Electric Company) is also President of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
8. M. F. Wadsworth (Vice President - Materials Management of Tampa Electric) is also a Director of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
9. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1990, Tampa Electric paid to Ferman Motor Car Company \$86,100 for the purchase of automobiles and related items.
10. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida and T. L. Guzzle (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. In 1990, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$151,786 for pension plan trustee services to NCNB National Bank of Florida. Tampa Electric also paid directly to NCNB National Bank of Florida \$113,246 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, 1990

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. Girard F. Anderson, President and Chief Operating Officer of Tampa Electric Company

Executive Vice President - Utility Operations, TECO Energy, Inc.

2. Craig S. Campbell, Vice President - Services of Tampa Electric Company

President, TERMCO, Inc., Tampa, Florida

3. William N. Cantrell, Vice President - Regulatory Affairs of Tampa Electric *

No affiliations

4. Greg A. Ehlers, Vice President - Information Services of Tampa Electric Company

Vice President - Information Services, TECO Energy, Inc.

5. Wayne W. Hopkins, Vice President - Corporate Communications of Tampa Electric Company

Vice President - Corporate Communications, TECO Energy, Inc.

6. Lester L. Lefler, Vice President-Controller of Tampa Electric Company

No affiliations

7. John R. Rowe, Jr., Assistant Vice President of Tampa Electric Company *

No affiliations

8. William T. Snyder, Jr., Vice President - Customer Services and Marketing of Tampa Electric Company

No affiliations

9. Keith S. Surgenor, Vice President - Human Resources of Tampa Electric Company

Vice President - Human Resources, TECO Energy, Inc.

10. Robert F. Tomczak, Vice President - Production Operations and Maintenance of Tampa Electric Company

No affiliations

NOTE: Effective 1/15/91 W.N. Cantrell was promoted to Vice President - Energy Resources Planning, and J.R. Rowe, Jr. to Vice President - Regulatory Affairs.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1990

11. Merlin F. Wadsworth, Vice President - Materials Management of Tampa Electric

Director, TERMCO, Inc., Tampa, Florida
12. Harry I. Wilson, Vice President - Transmission and Distribution of Tampa Electric Company

No affiliations
13. James E. Sproull, Secretary and Treasurer of Tampa Electric Company

Secretary and Treasurer, TECO Properties Corporation, Tampa, Florida
Secretary, Treasurer and Director, Gatliff Coal Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, Mid-South Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Electro-Coal Transfer Corporation, Tampa, Florida
Treasurer, Secretary and Director, Gulfcoast Transit Company, Tampa, Florida
Treasurer, Secretary and Director, G C Service Company, Inc., Tampa, Florida
Secretary and Assistant Treasurer, TECO Energy, Inc., Tampa, Florida
Treasurer, Secretary, TECO Transport & Trade Corporation, Tampa, Florida
Treasurer, Secretary, TECO Coal Corporation, Tampa, Florida
Treasurer, Secretary and Director, TECO Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Rich Mountain Coal Company, Nevisdale, Kentucky
Vice President, Secretary and Treasurer, TECO Finance, Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Investments, Inc., Tampa, Florida
Secretary and Treasurer, TECO Power Services Corporation, Tampa, Florida
Treasurer, Secretary and Director, Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Treasurer and Secretary, TERMCO, Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Diversified Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Coalbed Methane Inc., Tampa, Florida
Secretary and Treasurer, Hardee Power I, Inc., Tampa, Florida
Secretary and Treasurer, Hardee Power II, Inc., Tampa, Florida
Secretary and Treasurer, Southland Energy, Inc., Tampa, Florida
Secretary and Treasurer, Suffolk Cogeneration, Inc., Tampa, Florida
Secretary and Treasurer, TPS Clean Coal, Inc., Tampa, Florida
14. Sara L. Baldwin, Director of Tampa Electric Company

Vice President, Baldwin and Sons, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
15. Guy Bostick, Director of Tampa Electric Company

Chairman, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, First Union National Bank of Florida, Winter Haven, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1990

16. H. L. Culbreath, Director of Tampa Electric Company

Director, NCNB Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
Chairman of the Board and Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Diversified, Inc., Tampa, Florida
17. 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
18. Edward L. Flom, Director of Tampa Electric Company

Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida
Director, NCNB National Bank of Florida, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, FLS Holdings, Inc., Tampa, Florida
19. Henry R. Guild, Jr., Director of Tampa Electric Company

President and Director, Guild, Monrad & Oates, Inc., Boston, Massachusetts
Director, TECO Energy, Inc., Tampa, Florida
Director, Commonwealth Investment Trust, Boston, Massachusetts
20. Timothy L. Guzzle, Director of Tampa Electric Company

President and Chief Executive Officer, TECO Energy, Inc., Tampa, Florida
Director, NCNB National Bank of Florida, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
Director, TECO Power Services Corporation, Tampa, Florida
Director, TECO Diversified, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
21. Charles E. Mendez, Jr., Director of Tampa Electric Company

President, The Mendez/Chunn Company, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1990

22. **Robert L. Ryan, Director of Tampa Electric Company (Effective 1/15/91)**

Director, TECO Energy, Inc., Tampa, Florida
Vice President - Finance, Union Texas Petroleum Holdings, Inc., Houston, Texas
23. **Charles H. Ross, Jr., Director of Tampa Electric Company**

Executive Vice President Emeritus, Merrill Lynch & Co., Inc. New York, New York
Director, Merrill Lynch Ready Assets Trust and Merrill Lynch Capital Fund
Director, TECO Energy, Inc., Tampa, Florida
24. **J. Thomas Touchton, Director of Tampa Electric Company**

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies (11)
Director, TECO Energy, Inc., Tampa, Florida
25. **John A. Urquhart, Director of Tampa Electric Company (Effective 1/15/91)**

President, John A. Urquhart Associates, Fairfield, Connecticut
Director, Enron Corporation, Houston, Texas
Director, The Hydraulic Company, Bridgeport, Connecticut
Director, TECO Energy, Inc., Tampa, Florida
26. **James O. Welch, Jr., Director of Tampa Electric Company**

Director, Vanguard Group of Investment Companies, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1990

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. TECO Energy, Inc. - parent company
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy.
2. TECO Diversified - parent company of four operating companies which provide coal transportation, transfer and storage, docking services, coal mining and real estate investments.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.
3. TECO Power Services - cogeneration and independent power generating projects
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services.
4. TECO Finance - Raises both short and long-term capital for TECO Investments and other strategic ventures.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance.
5. TECO Investments - Invests capital in short and longer-term investments for its parent, TECO Energy, Inc.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments.
6. TERMCO, Inc. - Broker for Tampa Electric Company's purchases and sales of real property
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO.
7. Ferman Motor Car Company - automobile dealership
 - Purchase of automobiles and related items in the amount of \$86,100.
8. NCNB National Bank of Florida - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$265,032.

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.

STATEMENT OF WORKING PAPER NO. 10

THIS STATEMENT OF WORKING PAPER IS NOT A FINAL STATEMENT OF WORKING PAPER. IT IS SUBJECT TO CHANGE WITHOUT NOTICE.

I hereby certify that all affiliated transfer prices,
as summarized on Schedule 2, and all affiliated cost
allocations, as summarized on Schedule 3, were
determined consistent with the methods reported to
the Commission under Rule 25-6.014.

/s/ L. L. Lefler

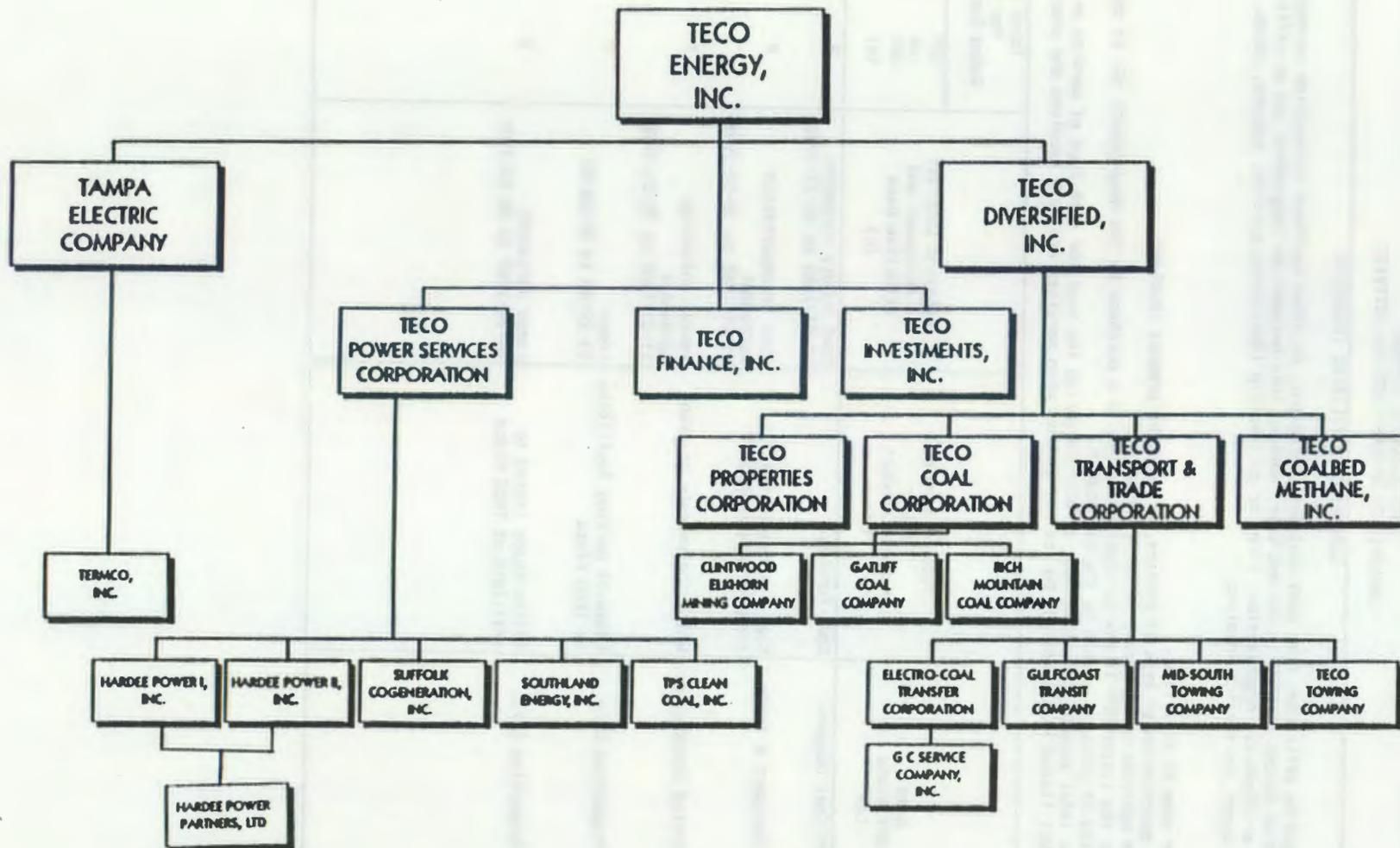
L. L. Lefler
Vice President-Controller
April 30, 1991

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

CHANGES IN CORPORATE STRUCTURE

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

Line No.	Effective Date (a)	Description of Change (b)
1		
2		
3		For the Year Ended
4		December 31, 1990
5		-----
6		
7		See attached organization chart.
8		
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TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED TRANSFERS

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

Column

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

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"P" or "S" (d)	Dollar Amount (e)
1	Gatliff Coal Company	Coal Purchase	Coal supply agreement 11-01-1988 to 12-31-1998	P	\$97,205,117
2					
3					
4	TECO Transport & Trade	Coal transportation, transfer and storage	Coal transportation agreement 11-01-1988 to 12-31-1998	P	\$88,864,761
5					
6					
7					
8	G C Service Company, Inc.	Unloading vessels at plant	Vessel unloading agreement 11-01-1988 to 12-31-1998	P	\$4,739,925
9					
10					
11					
12	TECO Properties Corp.	Lease of parking facilities at TECO Plaza	Lease 05-29-89 to 05-28-90	P	\$524,308
13					
14					
15					
16	TECO Properties Corp.	Office space leased to affiliate at TECO Plaza	Lease agreement 04-24-1989 to 04-23-1991	S	\$28,839
17					
18					
19					
20					
21					
22					
23					
24					
25					

**TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY**

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent: "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	T	\$8,159,913
2					
3					
4					
5					
6					
7	TECO Energy Inc.	Tax services	Not applicable	T	\$430,669
8	TECO Energy Inc.	Legal services	Not applicable	T	\$235,425
9	TECO Energy Inc.	Risk management	Not applicable	T	\$1,144,334
10	TECO Energy Inc.	Data processing services	Not applicable	T	\$42,179
11	TECO Energy Inc.			F	195,326
12	TECO Transport & Trade			F	48,737
13	TECO Properties Corp.			F	2,469
14	TECO Power Services			F	3,833
15	TECO Finance			F	304
16					
17					
18					
19					
20	(1) Parent company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.				
21					
22					
23					
24					
25					

**TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY**

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

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- b) Give description of type of service, or name the product involved.
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- d) Enter the letter "T" if the service or product is an allocation to the Respondent: "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	F	\$905,542
2					
3					
4					
5					
6	TECO Energy Inc.	Personnel services	Not applicable	F	\$18,846
7	TECO Transport & Trade			F	1,993
8	TECO Coal			F	2,316
9	Electro Coal			F	2,254
10					
11	TECO Energy Inc.	Accounting services	Not applicable	F	\$128,999
12	TECO Power Services			F	9,402
13					
14	TECO Energy Inc.	Corporate communications including graphics services.	Not applicable	F	\$217,106
15	TECO Transport & Trade			F	12,850
16	TECO Power Services			F	5,660
17	Gulfcoast Transit Co.			F	4,266
18					
19	Electro Coal	Purchases of material and supplies	Not applicable	F	\$6,100
20	TECO Properties Corp.			F	556
21					
22					
23					
24					
25					
26					

**TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY**

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Purchasing department activities on behalf of affiliates/ payments	Not applicable	F	\$2,854
2	TECO Transport & Trade			F	3,400
3	TECO Finance			F	21,250
4					
5					
6	TECO Energy Inc.	Building services (Janitorial, maintenance, furniture purchases, etc.)	Not applicable	F	\$215,328
7	TECO Diversified			F	1,153
8	TECO Transport & Trade			F	8,762
9	TECO Properties Corp.			F	4,091
10	TECO Power Services			F	54,798
11	TECO Finance			F	2,659
12					
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TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Vehicles owned by Tampa Electric and provided to affiliates. Vehicle cost fully allocated to affiliates.	Not applicable	F	\$147,866
2	TECO Transport & Trade			F	3,451
3	TECO Coal			F	3,933
4	Gatliff Coal Company			F	480
5	TECO Properties Corp.			F	5,641
6	TECO Power Services			F	34,792
7	TECO Finance			F	9,512
8					
9	TECO Energy Inc.	Office space costs at TECO Plaza allocated to affiliates	Not applicable	F	\$258,434
10	TECO Finance			F	8,595
11	TECO Power Services			F	48,393
12					
13	TECO Power Services	Environmental services	Not applicable	F	\$783,770
14					
15	Electro Coal	Engineering services	Not applicable	F	\$4,133
16	TECO Power Services			F	58,845
17	TECO Energy Inc.			F	25,248
18	Gulfcoast Transit Co.			F	3,025
19					
20					
21					
22					
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent: "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1990	
				"T" or "F" (d)	Dollar Amount (e)
1	TERMCO (2)	Employee relocation services - Advance to TERMCO	Not applicable	F	\$142,317
2					
3					
4		Employee relocation services - Advance to TERMCO	Not applicable	F	\$93,149
5					
6					
7		Employee relocation services - Repayment from TERMCO	Not applicable	T	\$102,228
8					
9					
10		Sale of property	Not applicable	T	\$30,212
11					
12					
13		(2) Organized to serve as broker for Tampa Electric Company's purchases and sales of real property. Transactions shown here reflect movement of cash between Tampa Electric and TERMCO in TERMCO's capacity as broker.			
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**TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY**

TRANSFER OF REAL ASSETS OR RIGHTS

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

- An indication that title has passed and the names of the purchasing and selling parties.
- A description of the asset or right transferred.
- A description of the financial or other considerations associated with the transfer.

Line No.	Names of Purchasing and selling Parties (a)	Has Title Passed (Yes/No) (b)	Description of Asset or Right Transferred (c)	Financial or Other Considerations Associated with Transfer (d)
1				
2				
3				
4				
5			For the Year Ended December 31, 1990	
6			-----	
7			No Transaction	
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9				
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TAMPA ELECTRIC COMPANY
EMPLOYEE TRANSFERS DURING
YEAR ENDED DECEMBER 31, 1990

EMPLOYEE NAME	TRANSFERRED		PREVIOUS JOB ASSIGNMENT	NEW JOB ASSIGNMENT	DURATION
	TO	FROM			
K. E. Fleming	TECO Power Services Corporation	Tampa Electric Company	Sr. Consulting Engineer	Project Manager	Permanent
G. I. Gillette	TECO Power Services Corporation	Tampa Electric Company	Manager Bulk Power & Generation Planning	Manager Project Services	Permanent
D. E. Pless	TECO Power Services Corporation	Tampa Electric Company	Director Fuels	Director Advanced Technology	Permanent
A. D. Remmers	TECO Energy, Inc.	Tampa Electric Company	Assistant Controller	Assistant Controller	Permanent
R. E. Richert	TECO Energy, Inc.	Tampa Electric Company	Supervisor General Ledger	Manager Tax Administration	Permanent
S. D. Jenkins (1)	TECO Energy, Inc.	Tampa Electric Company	Manager Fuels	Manager Special Projects	8 months
S. D. Jenkins (1)	Tampa Electric Company	TECO Energy, Inc.	Manager Special Projects	Manager Regulatory Affairs	Permanent
A. S. Autry	Tampa Electric Company	TECO Energy, Inc.	Governmental Affairs Project Manager	Manager Bulk Power & Generation Planning	Permanent
K. J. Copestick	Tampa Electric Company	TECO Energy, Inc.	Manager - Personnel	Administrator Special Projects	Permanent
W. W. Hopkins (4)	Tampa Electric Company	TECO Energy, Inc.	Director Corporate Communications	V.P. Corporate Communications	Permanent
P. F. McClay	Tampa Electric Company	ILCO Energy, Inc.	Sr. Information Systems Auditor	Associate Access Control Analyst	Permanent
H. W. Smith	Tampa Electric Company	TECO Power Services Corporation	Manager Projects Services	Manager Fuels	Permanent

NOTE (1): In 1990, S.D. Jenkins transferred from Tampa Electric Company to TECO Energy, Inc., effective March 1. On November 1, Mr. Jenkins transferred back from TECO Energy, Inc., to Tampa Electric Company.

NOTE (2): The information on this schedule is provided in response to the requirements of Rule 25-6.014 (F.A.C.) Records and Reports in General, section 11(c).

NOTE (3): Effective 1/1/90, all Information Services employees were transferred from TECO Energy, Inc., to Tampa Electric Company. There were 94 employees transferred that fit the criteria of this report.

NOTE (4): W. W. Hopkins is also Vice President-Corporate Communications for TECO Energy, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	* Revenues Generated	Account No. Recorded	* Expenses Generated	Account No. Recorded
Lease of Land or Structures Thereon	Indeterminate	101 & 105	587,716	454		
Telecommunications Equip Rental	1,774,877	101 & 106	314,347	454	35,202	921, 923, 931-2
Pole Attachments	Indeterminate	101 & 106	2,800,857	454		
Total			3,702,920			

* The above revenues are the result of incidental rentals. Property acquired by the Company is to meet the functional requirements of the Production, Transmission, Distribution and General departments. The construction configuration of these assets permit some additional uses of the land. The company does not engage in any significant activities on the above property and, hence, does not incur significant expenses.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1990

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

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$ 2,299,705
Construction Work in Progress	18,354
Plant Acquisition Adjustment	
Plant Held for Future Use	34,764
Materials and Supplies	38,593
Less:	
Depreciation and Amortization	(746,852)
Contributions in Aid of Construction	*
Net Book Costs	\$ 1,644,564
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 939,797
Depreciation and Amortization Expenses	92,714
Income Taxes	58,082
Other Taxes	67,202
Other Operating Expenses	568,326
Total Operating Expenses	786,324
Net Operating Income	153,473
Other Income (Deductions)	(213)
Interest Expense	45,083
Net Income	\$ 108,177
Customers (Intrastate Only)	
Residential - Yearly Average	401,172
Commercial - Yearly Average	50,287
Industrial - Yearly Average	518
Others - Yearly Average	3,695
Total	455,672
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	13,489
Average Residential Cost per KWH (cents/KWH)	7.76
Average Residential Monthly Bill	\$ 87
Gross Plant Investment per Customer	\$ 5,047

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

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
UTILITY PLANT -----				
ELECTRIC PLANT IN SERVICE (101)	2,149,886,307	2,149,886,307		
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)	34,764,257	34,764,257		
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	149,818,888	149,818,888		
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	18,354,187	18,354,187		
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(738,137,162)	(738,137,162)		
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(8,714,629)	(8,714,629)		
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	1,605,971,848	1,605,971,848	0	0

OTHER PROPERTY AND INVESTMENTS -----				
NONUTILITY PROPERTY (121)	394,040			394,040
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(215,102)			(215,102)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	10,000		
OTHER INVESTMENTS (124)	460,276	460,276		
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	649,214	470,276	0	178,938

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT CURRENT AND ACCRUED ASSETS	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
CASH (131)	24,971	24,971		
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	96,740	96,740		
WORKING FUNDS (135)	58,709	58,709		
TEMPORARY CASH INVESTMENTS (136)	182,412	182,412		
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	63,462,073	63,462,073		
OTHER ACCOUNTS RECEIVABLE (143)	12,841,555	12,841,555		
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(1,550,474)	(1,550,474)		
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	928,593			928,593
FUEL STOCK (151)	108,038,975	108,038,975		
FUEL STOCK EXPENSES UNDISTRIBUTED (152)				
RESIDUALS (153)				
PLANT MATERIALS AND OPERATING SUPPLIES (154)	38,583,894	38,583,894		
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	8,727	8,727		
PREPAYMENTS (165)	2,626,654	2,623,779		2,875
INTEREST AND DIVIDENDS RECEIVABLE (171)	394,805	394,805		
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	20,328,956	20,328,956		
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
TOTAL CURRENT AND ACCRUED ASSETS	246,026,590	245,095,122	0	931,468

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED DEBITS -----				
UNAMORTIZED DEBT EXPENSE (181)	11,494,712	11,494,712		
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)				
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	1,370,619	1,370,619		
CLEARING ACCOUNTS (184)	7,993	7,993		
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	32,783,502	32,760,879		22,623
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	8,309	8,309		
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	20,461,118	18,750,114		1,711,004
	-----	-----	-----	-----
TOTAL DEFERRED DEBITS	66,126,253	64,392,626	0	1,733,627
	-----	-----	-----	-----
TOTAL ASSETS AND OTHER DEBITS	1,918,773,905	1,915,929,872	0	2,844,033
	=====	=====	=====	=====
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)	54,956,000	54,956,000		
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)	427,571,894	427,571,894		
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)	178,936,619	178,936,619		
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
	-----	-----	-----	-----
TOTAL PROPRIETARY CAPITAL	779,516,531	779,516,531	0	0
	-----	-----	-----	-----

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT LONG TERM DEBT -----	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
BONDS (221)	515,930,000	515,930,000		
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	285,150	285,150		
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
TOTAL LONG-TERM DEBT	516,215,150	516,215,150	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)	8,031,370	8,031,370		
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	1,226,924	1,226,924		
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)				
TOTAL OTHER NONCURRENT LIABILITIES	9,258,294	9,258,294	0	0
----- CURRENT & ACCRUED LIABILITIES -----				
NOTES PAYABLE (231)	80,300,000	80,300,000		
ACCOUNTS PAYABLE (232)	39,327,214	39,327,214		
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	21,563,242	16,000,267		5,562,975
CUSTOMER DEPOSITS (235)	36,961,343	36,919,374		41,969
TAXES ACCRUED (236)	4,431,795	4,145,440		286,355
INTEREST ACCRUED (237)	11,639,078	11,639,078		
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	2,951,064	2,951,064		
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	7,054,385	7,054,385		
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
TOTAL CURRENT & ACCRUED LIABILITIES	204,228,121	198,336,822	0	5,891,299

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED CREDITS -----				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	18,922,793	15,342,615		3,580,178
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	80,676,992	80,656,676		20,316
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)	38,246	38,246		
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	8,085,098	8,085,098		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	295,257,844	295,257,844		
ACCUMULATED DEFERRED INCOME TAXES (283)	6,574,836	6,574,836		
	-----	-----	-----	-----
TOTAL DEFERRED CREDITS	409,555,809	405,955,315	0	3,600,494
	-----	-----	-----	-----
TOTAL LIABILITIES AND OTHER CREDITS	1,918,773,905	1,909,282,112	0	9,491,793
	=====	=====	=====	=====
ELECTRIC PLANT IN SERVICE -----				
INTANGIBLE PLANT				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	12,943,056	12,943,056		
	-----	-----	-----	-----
TOTAL INTANGIBLE PLANT	12,943,056	12,943,056	0	0
	-----	-----	-----	-----
PRODUCTION PLANT - STEAM				
LAND AND LAND RIGHTS (310)	6,028,697	6,028,697		
STRUCTURES AND IMPROVEMENTS (311)	197,790,151	197,790,151		
BOILER PLANT EQUIPMENT (312)	657,390,691	657,390,691		
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	242,278,594	242,278,594		
ACCESSORY ELECTRIC EQUIPMENT (315)	118,547,007	118,547,007		
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	26,340,736	26,340,736		
	-----	-----	-----	-----
TOTAL STEAM PRODUCTION PLANT	1,248,375,876	1,248,375,876	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, 1990

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)	1,558,766	1,558,766		
FUEL HOLDERS, PRODUCTS, AND ACCESSORIES (342)	1,151,019	1,151,019		
PRIME MOVERS (343)				
GENERATORS (344)	17,315,468	17,315,468		
ACCESSORY ELECTRIC EQUIPMENT (345)	2,124,032	2,124,032		
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	19,282	19,282		
TOTAL OTHER PRODUCTION PLANT	23,002,933	23,002,933	0	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	9,262,442	9,262,442		
STRUCTURES AND IMPROVEMENTS (352)	876,255	876,255		
STATION EQUIPMENT (353)	72,803,922	72,803,922		
TOWERS AND FIXTURES (354)	4,342,274	4,342,274		
POLES AND FIXTURES (355)	38,880,242	38,880,242		
OVERHEAD CONDUCTORS AND DEVICES (356)	42,890,202	42,890,202		
UNDERGROUND CONDUIT (357)	695,158	695,158		
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	916,664		
ROADS AND TRAILS (359)	1,584,653	1,584,653		
TOTAL TRANSMISSION PLANT	172,251,812	172,251,812	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,491,007	3,491,007		
STRUCTURES AND IMPROVEMENTS (361)	578,889	578,889		
STATION EQUIPMENT (362)	79,539,801	79,539,801		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	81,765,485	81,765,485		
OVERHEAD CONDUCTORS AND DEVICES (365)	107,567,959	107,567,959		
UNDERGROUND CONDUIT (366)	46,135,010	46,135,010		
UNDERGROUND CONDUCTORS AND DEVICES (367)	58,785,795	58,785,795		
LINE TRANSFORMERS (368)	147,436,980	147,436,980		
SERVICES (369)	58,612,031	58,612,031		
METERS (370)	33,527,057	33,527,057		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	41,899,436	41,899,436		
	-----	-----	-----	-----
TOTAL DISTRIBUTION PLANT	659,339,450	659,339,450	0	0
	-----	-----	-----	-----
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	3,322,226	3,322,226		
STRUCTURES AND IMPROVEMENTS (390)	42,902,196	42,902,196		
OFFICE FURNITURE AND EQUIPMENT (391)	30,963,945	30,963,945		
TRANSPORTATION EQUIPMENT (392)	29,713,939	29,713,939		
STORES EQUIPMENT (393)	779,748	779,748		
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	3,248,104	3,248,104		
LABORATORY EQUIPMENT (395)	2,325,875	2,325,875		
POWER OPERATED EQUIPMENT (396)	846,582	846,582		
COMMUNICATION EQUIPMENT (397)	69,409,264	69,409,264		
MISCELLANEOUS EQUIPMENT (398)	280,189	280,189		
OTHER TANGIBLE PROPERTY (399)				
	-----	-----	-----	-----
TOTAL GENERAL PLANT	183,792,068	183,792,068	0	0
	-----	-----	-----	-----
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,299,705,195	2,299,705,195	0	0
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TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	420,030,626	420,030,626		
COMMERCIAL AND INDUSTRIAL SALES (442)	395,138,428	395,138,428		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	7,454,361	7,454,361		
OTHER SALES TO PUBLIC AUTHORITIES (445)	57,767,473	57,767,473		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	880,390,888	880,390,888	0	0
SALES FOR RESALE (447)	52,527,210	52,527,210		
TOTAL SALES OF ELECTRICITY	932,918,098	932,918,098	0	0
PROVISION FOR RATE REFUNDS (449.1)	(562,465)	(562,465)		
NET SALES OF ELECTRICITY	932,355,633	932,355,633	0	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,221,248	4,221,248		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	3,702,920	3,702,920		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	(482,760)	(482,760)		
TOTAL OTHER OPERATING REVENUES	7,441,408	7,441,408	0	0
TOTAL ELECTRIC OPERATING REVENUES (400)	939,797,041	939,797,041	0	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	2,827,175	2,827,175		
FUEL RECOVERABLE (501.1)	320,387,374	320,387,374		
FUEL NON-RECOVERABLE (501.2)	6,106,593	6,106,593		
STEAM EXPENSES (502)	9,479,230	9,479,230		
STEAM FROM OTHER SOURCES (503)	(42,752)	(42,752)		
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	3,408,884	3,408,884		
MISCELLANEOUS STEAM POWER EXPENSES (506)	6,928,787	6,928,787		
RENTS (507)	8,914	8,914		
TOTAL OPERATION	349,104,205	349,104,205	0	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	696,146	696,146		
MAINTENANCE OF STRUCTURES (511)	4,440,368	4,440,368		
MAINTENANCE OF BOILER PLANT (512)	25,255,631	25,255,631		
MAINTENANCE OF ELECTRIC PLANT (513)	6,438,532	6,438,532		
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	966,913	966,913		
TOTAL MAINTENANCE	37,797,590	37,797,590	0	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	386,901,795	386,901,795	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

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, 1990

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

[*] OTHER POWER GENERATION - OPERATION [*]				

OPERATION SUPERVISION AND ENGINEERING (546)	5,678,550	5,678,550		
FUEL RECOVERABLE (547.1)	102,636	102,636		
FUEL NON-RECOVERABLE (547.2)	4,715	4,715		
GENERATION EXPENSES (548)	4,357	4,357		
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)				
RENTS (550)				
TOTAL OPERATION	5,790,258	5,790,258	0	0

[*] OTHER POWER GENERATION - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (551)	16,855	16,855		
MAINTENANCE OF STRUCTURES (552)	553,857	553,857		
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)				
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	9,367	9,367		
TOTAL MAINTENANCE	580,079	580,079	0	0

TOTAL OTHER POWER GENERATION O & M	6,370,337	6,370,337	0	0
=====				
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*]				

PURCHASED POWER RECOVERABLE (555.1)	23,631,147	23,631,147		
PURCHASED POWER NON-RECOVERABLE (555.2)	13,195,867	13,195,867		
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	11,261,846	11,261,846		
TOTAL OTHER POWER SUPPLY EXPENSES O & M	48,088,860	48,088,860	0	0

TOTAL POWER PRODUCTION EXPENSES	441,360,992	441,360,992	0	0
=====				
[*] TRANSMISSION EXPENSES - OPERATION [*]				

OPERATION SUPERVISION & ENGINEERING (560)	934,542	934,542		
LOAD DISPATCHING (561)	1,136,176	1,136,176		
STATION EXPENSES (562)	689,032	689,032		
OVERHEAD LINE EXPENSES (563)	181,114	181,114		
UNDERGROUND LINE EXPENSES (564)	53	53		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)				
MISCELLANEOUS TRANSMISSION EXPENSES (566)	370,730	370,730		
RENTS (567)	16,004	16,004		
TOTAL OPERATION	3,327,651	3,327,651	0	0

[*] TRANSMISSION EXPENSES - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (568)	(8)	(8)		
MAINTENANCE OF STRUCTURES (569)	26,318	26,318		
MAINTENANCE OF STATION EQUIPMENT (570)	1,651,512	1,651,512		
MAINTENANCE OF OVERHEAD LINES (571)	1,357,676	1,357,676		
MAINTENANCE OF UNDERGROUND LINES (572)				
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)	29	29		
TOTAL MAINTENANCE	3,035,527	3,035,527	0	0

TOTAL TRANSMISSION EXPENSES O & M	6,363,178	6,363,178	0	0
=====				

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
[*] DISTRIBUTION EXPENSES - OPERATION [*] -----				
OPERATION SUPERVISION AND ENGINEERING (580)	1,248,702	1,248,702		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	775,957	775,957		
OVERHEAD LINE EXPENSES (583)	466,536	466,536		
UNDERGROUND LINE EXPENSES (584)	252,634	252,634		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	620,178	620,178		
METER EXPENSES (586)	2,024,041	2,024,041		
CUSTOMER INSTALLATIONS EXPENSES (587)	1,592,354	1,592,354		
MISCELLANEOUS EXPENSES (588)	3,737,901	3,737,901		
RENTS (589)	15,872	15,872		
	-----	-----	-----	-----
TOTAL OPERATION	10,734,175	10,734,175	0	0

[*] DISTRIBUTION EXPENSES - MAINTENANCE [*] -----				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	620,050	620,050		
MAINTENANCE OF STRUCTURES (591)	165,648	165,648		
MAINTENANCE OF STATION EQUIPMENT (592)	1,309,631	1,309,631		
MAINTENANCE OF OVERHEAD LINES (593)	7,911,270	7,911,270		
MAINTENANCE OF UNDERGROUND LINES (594)	807,136	807,136		
MAINTENANCE OF LINE TRANSFORMERS (595)	416,767	416,767		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,097,799	1,097,799		
MAINTENANCE OF METERS (597)	786,721	786,721		
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	19,295	19,295		
	-----	-----	-----	-----
TOTAL MAINTENANCE	13,134,317	13,134,317	0	0
	-----	-----	-----	-----
TOTAL DISTRIBUTION EXPENSES O & M	23,868,492	23,868,492	0	0
=====				
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*] -----				
SUPERVISION (901)	469,172	469,172		
METER READING EXPENSES (902)	1,828,724	1,828,724		
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	12,291,249	12,291,249		
UNCOLLECTIBLE ACCOUNTS (904)	2,517,367	2,517,367		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	29	29		
	-----	-----	-----	-----
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	17,106,541	17,106,541	0	0
=====				
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION [*] -----				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	14,490,638	14,490,638		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	648,375	648,375		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
	-----	-----	-----	-----
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	15,139,013	15,139,013	0	0
=====				

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] SALES EXPENSES - OPERATION [*]				
SUPERVISION (911)	20,187	20,187		
DEMONSTRATING AND SELLING EXPENSES (912)	130,573	130,573		
ADVERTISING EXPENSES (913)	195,293	195,293		
MISCELLANEOUS SALES EXPENSES (916)	2,940	2,940		
TOTAL SALES EXPENSES O & M	348,993	348,993	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*]				
ADMINISTRATIVE AND GENERAL SALARIES (920)	15,448,351	15,448,351		
OFFICE SUPPLIES AND EXPENSES (921)	10,070,080	10,070,080		
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(4,121,243)	(4,121,243)		
OUTSIDE SERVICES EMPLOYED (923)	2,480,560	2,480,560		
PROPERTY INSURANCE (924)	1,916,037	1,916,037		
INJURIES AND DAMAGES (925)	2,840,084	2,840,084		
EMPLOYEE PENSIONS AND BENEFITS (926)	21,747,675	21,747,675		
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	778,206	778,206		
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	80,530	80,530		
MISCELLANEOUS GENERAL EXPENSES (930.2)	5,750,144	5,750,144		
RENTS (931)	3,306,795	3,306,795		
TOTAL OPERATION	60,297,219	60,297,219	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*]				
MAINTENANCE OF GENERAL PLANT (932)	3,266,980	3,266,980		
TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	63,564,199	63,564,199	0	0
TOTAL ELECTRIC OPERATION EXPENSES (401)	509,936,915	509,936,915	0	0
TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	57,814,493	57,814,493	0	0
TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	567,751,408	567,751,408	0	0
DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	45,677,351	45,677,351		
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	985,372	985,372		
TRANSMISSION PLANT	6,330,777	6,330,777		
DISTRIBUTION PLANT	22,997,921	22,997,921		
GENERAL PLANT	15,175,911	15,175,911		
COMMON PLANT - ELECTRIC				
TOTAL DEPRECIATION EXPENSE (403)	91,167,332	91,167,332	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT				
INTANGIBLE PLANT	1,546,834	1,546,834		
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)	1,546,834	1,546,834	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)	615,886	615,886	0	0
TAXES OTHER THAN INCOME TAXES (408.1)	67,202,126	67,202,126	0	0
INCOME TAXES (409.1)	61,149,952	61,149,952	0	0
PROVISION FOR DEFERRED INCOME TAXES (410.1)	20,314,728	20,314,728	0	0
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(18,424,761)	(18,424,761)	0	0
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(4,958,343)	(4,958,343)	0	0
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(40,680)	(40,680)	0	0
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)	-	-	-	-
TOTAL ELECTRIC OPERATING EXPENSES	786,324,482	786,324,482	0	0
NET ELECTRIC OPERATING INCOME	153,472,559	153,472,559	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(302,959)			(302,959)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	433,918			433,918
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)				
MISCELLANEOUS NONOPERATING INCOME (421)				
GAIN ON DISPOSITION OF PROPERTY (421.1)	139,317			139,317
TOTAL OTHER INCOME	270,276	0	0	270,276
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	745,429			745,429
TOTAL OTHER INCOME DEDUCTIONS	745,429	0	0	745,429
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	25,539			25,539
INCOME TAXES - FEDERAL AND OTHER (409.2)	(239,875)			(239,875)
PROVISION FOR DEFERRED INCOME TAXES (410.2)				
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(47,360)			(47,360)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)				
INVESTMENT TAX CREDITS (420)	(1,236)			(1,236)
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(262,932)	0	0	(262,932)
NET OTHER INCOME AND DEDUCTIONS	(212,221)	0	0	(212,221)
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	37,828,727	37,828,727		
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	592,395	592,395		
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(46,798)	(46,798)		
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	7,456,713	7,456,713		
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(748,091)	(748,091)		
NET INTEREST CHARGES	45,082,946	45,082,946	0	0
INCOME BEFORE EXTRAORDINARY ITEMS	108,177,392	108,389,613	0	(212,221)
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	108,177,392	108,389,613	0	(212,221)

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

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PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/91)

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

B. Direct Telephone Numbers for Each:

OFFICERS

Name	Title	Number
----	-----	-----

- | | | |
|---------------------------|--|----------|
| 1. Girard F. Anderson | President and Chief Operating Officer | 228-4111 |
| 2. Craig S. Campbell | Vice President - Services | " |
| 3. William N. Cantrell | Vice President - Energy Resources Planning | " |
| 4. Gregory A. Elhers | Vice President - Information Services | " |
| 5. Wayne W. Hopkins | Vice President - Corporate Communications | " |
| 6. Lester L. Lefler | Vice President - Controller | " |
| 7. John R. Rowe, Jr. | Vice President - Regulatory Affairs | " |
| 8. William T. Snyder, Jr. | Vice President - Customer Services and Marketing | " |
| 9. James E. Sproull | Secretary and Treasurer | " |
| 10. Keith S. Surgenor | Vice President - Human Resources | " |
| 11. Robert F. Tomczak | Vice President - Production Operations and Maintenance | " |
| 12. Merlin F. Wadsworth | Vice President - Materials Management | " |
| 13. Harry I. Wilson | Vice President - Transmission and Distribution | " |

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTORS

Name -----	Title -----	Number -----
1. Sara L. Baldwin	Vice President Baldwin & Sons, Inc.	228-4111
2. Guy Bostick	Chairman of the Board Comcar Industries, Inc.	"
3. H. L. Culbreath *	Chairman of the Board TECO Energy, Inc.	"
4. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
5. Edward L. Flom	Chairman of the Board Florida Steel Corporation	"
6. Henry R. Guild, Jr.	President Guild, Monrad & Oates, Inc.	"
7. Timothy L. Guzzle *	President and Chief Executive Officer TECO Energy, Inc.	"
8. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
9. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
10. Robert L. Ryan	Vice President - Finance Union Texas Petroleum Holdings, Inc.	"
11. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
12. John A. Urquhart	President John A. Urquhart Associates	"
13. James O. Welch, Jr.	Retired - (formerly Vice Chairman of the Board - RJR Nabisco, Inc. and Chairman - Nabisco Brands, Inc.)	"

* NOTE: Effective 4/16/91, T. L. Guzzle replaced H. L. Culbreath as Chairman of the Board; however, H. L. Culbreath will remain a Director.

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 456,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1990, the company employed 3,167 regular full-time employees and had a system capability of 3,191 megawatts.

The company is comprised of eleven principal divisions: Power Production, Power Distribution, Customer Services, Regulatory Affairs, Corporate Communications, Human Resources, Services, Finance, Energy Resources Planning, Materials Management, and Information Services.

Tampa Electric's goals include the following: hold effective residential rates at or below \$79.21 per thousand kilowatt hours; manage company resources in a manner most cost effective in achieving company goals; maintain a high level of Customer and public satisfaction with our prices, service levels, community participation and caring; and develop and maintain a well-informed, appropriately sized, motivated work force that is positively responsive to change and is committed to the Customer and safety on the job.

Tampa Electric's affiliates under TECO Energy, Inc., the parent company, include TECO Diversified, Inc., TECO Finance, Inc., TECO Investments, Inc. and TECO Power Services Corporation.

Tampa Electric's service area economy is expected to continue its upward trend during the 1990s, although at a more moderate pace than that experienced in the 1980s. The recent downturn in the national economy has slowed the pace of local economic growth in 1991. Still, Tampa's economic advantages, which include a diversified economy, good transportation system and a strong labor market, will provide the impetus for continuing expansion. Service area residential Customers are expected to grow at 1.7% in 1991, slightly less than 1990. During the coming decade, the average annual growth rate for both residential and total Customers is projected to be a healthy 2.4%.

Increased energy sales and peak demand are expected over the 1990 - 2000 period with the residential, commercial and public authority sectors providing the major contributions. Overall, energy sales are forecasted to increase at a 2.3% average annual rate during this period, just slightly less than the 2.4% of the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.6% for the period 1991 through 2000.

TECO Energy's largest non-utility subsidiary is TECO Diversified, Inc., which provides direction for the diversified non-financial activities of TECO Energy.

TECO Diversified's largest subsidiary is TECO Transport & Trade Corporation, which directs the activities of TECO Diversified's barge and terminal companies. TECO Transport & Trade performs services for Tampa Electric and other companies.

TECO Diversified's coal mining operations are managed by TECO Coal Corporation, which supplied about thirty-five percent of the coal used in Tampa Electric's power plants in 1990.

TECO Diversified's real estate subsidiary, TECO Properties Corporation, participates in real estate investment opportunities primarily in Tampa Electric's service area.

TECO Diversified's newest subsidiary is TECO Coalbed Methane, Inc., which develops and produces natural gas from coal seams.

TECO Finance, Inc. acts as the financing arm for the diversified activities of TECO Energy, raising both short- and long-term debt capital for TECO Investments and other strategic ventures.

TECO Investments, Inc. invests capital in short- and long-term passive investments.

TECO Power Services, Inc. participates in cogeneration and independent power generating projects.

A. Location:

702 W. Franklin Street
Tampa, Florida 33602

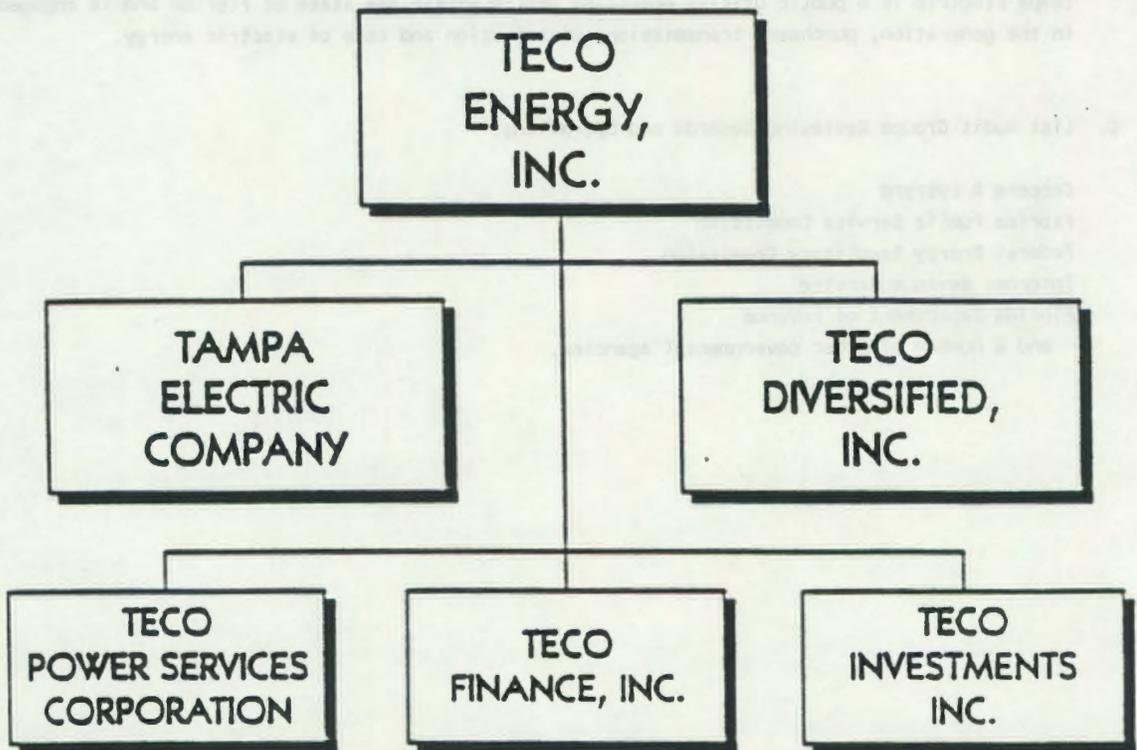
B. Description:

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.

CURRENT AS OF: April 17, 1991



PART V - LIAISON PERSONNEL DIRECTORY (4)

(As of 3/1/91)

A. List

Name of Company Representative (1) (2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
L. L. Willis, Esq.	Legl Cnsl	Ausley Law Firm (904)224-9115	N/A	Legal	All
J. D. Beasley, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
J. P. Fons, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
A. S. Autry	Manager	Bulk Power & Gen. Planning	J. B. Ramil	Engineering	E&G
G. F. Anderson	President	Tampa Electric Company	N/A	Policy	Commissioners
W. N. Cantrell	V.P.	Energy Resources Planning	G. F. Anderson	Policy	Commissioners
R. D. Chapman	Manager	Reg Coordination	J. R. Rowe, Jr.	Regulatory Affairs	E&G
T. L. Hernandez	Sr. Engr.	Bulk Power & Gen. Planning	A. S. Autry	Engineering	E&G
G. A. Keselowsky	Sr Cons Engr	Production Services	W. T. Whale	GPIF	E&G
G. J. Kordecki	Asst. Dir.	Demand Side Planning	J. B. Ramil	Conservation	E&G
L. L. Lefler	V.P. & Contr	Finance	G. F. Anderson	Policy	Commissioners
D. M. Mestas	Asst. Dir.	Cogeneration	J. B. Ramil	Cogeneration	E&G
W. H. Meyer	Sr Cons Engr	Rate Design & Administration	L. R. Smith	Cost Studies	E&G
T. W. Moore	Manager	Economic Planning & Fcsting	G. J. Kordecki	Economics	E&G
J. E. Mulder	Sr Cons Engr	Rate Design & Administration	L. R. Smith	Rates	E&G
C. L. Raish	Manager	Load Research	G. J. Kordecki	Load Research	E&G
J. B. Ramil	Director	Power Resource Planning	W. N. Cantrell	Engineering	E&G
E. A. Simokat	Asst. Contr.	Reg Accounting	L. L. Lefler	Regulatory, Fuels	E&G and AFAD
J. R. Rowe, Jr.	V. P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
M. A. Smith	Manager	Regulatory Control	J. R. Rowe, Jr.	Regulatory Affairs	E&G and AFAD
H. W. Smith	Director	Fuels	W. N. Cantrell	Fuels	E&G
L. R. Smith	Manager	Rate Design & Administration	J. R. Rowe, Jr.	Rates	E&G
R. F. Tomczak	V. P.	Production Oper. & Maint.	G. F. Anderson	Production	E&G

(1) Also list appropriate legal counsels, 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 1, 1991

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 3/1/91)

President	G. F. Anderson
Vice President and Controller	L. L. Lefler
Vice President Energy Resources Planning	W. N. Cantrell
Vice President Production Operations, and Maintenance.	R. F. Tomczak
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Vice President Production, Operations, and Maintenance.	R. F. Tomczak
General Manager Production Engineering	S. J. Martin
Manager Plant Technical Services	W. T. Whale
Senior Consulting Engineer	G. A. Keselowsky
Vice President and Controller	L. L. Lefler
Assistant Controller	E. A. Simokath
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Manager Rate Design and Rate Administration.	L. R. Smith
Senior Consulting Engineer (Cost)	W. H. Meyer
Senior Consulting Engineer (Rate)	J. E. Mulder
Manager Regulatory Coordination	R. D. Chapman
Manager Regulatory Control	M. A. Smith
Vice President Energy Resources Planning	W. N. Cantrell
Director Power Resource Planning	J. B. Ramil
Assistant Director Cogeneration	D. M. Mestas
Assistant Director Demand Side Planning.	G. J. Kordecki
Manager Economic Planning and Forecasting	T. W. Moore
Manager Load Research	C. L. Raish
Manager Generation Planning.	A. S. Autry
Senior Engineer	T. L. Hernandez
Director Fuels	H. W. Smith