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AUDITING &
FINANCIAL ANALYSIS DIV

EI806-92-AR

Form Approved
OMB No. 1902-0021
(Expires 7/31/95)

Check appropriate box:

- Original signed form
 Conformed copy



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

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

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 19 92

To: Timothy J. Devlin, Director
Division of Auditing and Financial Analysis
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

We represent to the best of our knowledge and belief that our annual report for the year ended December 31, 1992, 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.

T. L. Guzzle
Chief Executive Officer

(Name and Title of Chief
Executive Officer)

/s/ T. L. Guzzle

(Signature)

April 30, 1993

(Date)

A. D. Oak
Chief Financial Officer

(Name and Title of Chief
Financial Officer)

/s/ A. D. Oak

(Signature)

April 30, 1993

(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, 1992 and 1991, 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, 1992, 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 audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 1992 and 1991, the results of its operations and its cash flows for the year ended December 31, 1992, and net income for the year ended December 31, 1991, 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 18, 1993, except as to the information presented
in Note J, for which the date is February 17, 1993

**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 power exchanges delivered,
- (4) 500 megawatt hours of annual 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, NE.
Room 3110
Washington, DC 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., NE.
Room 946
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

<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:

Information Management Division
Federal Energy Regulatory Commission
941 North Capitol Street, NE.
Room 3100 ED-23
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,215 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 aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-23-.1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

GENERAL INSTRUCTIONS (Continued)

- 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.
- 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, NE.
Room 946
Washington, DC 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;

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

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

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

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

GENERAL PENALTIES

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Tampa Electric Company	02 Year of Report Dec. 31, 19 <u>92</u>	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 702 N. Franklin Street, Tampa, FL 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, FL 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, 1993
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name L. L. Lefler	03 Signature /s/ L. L. Lefler	04 Date Signed (Mo, Da, Yr) April 30, 1993
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, 1993	Year of Report Dec. 31, 19 <u>92</u>
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. 12-91	
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. 12-91	
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. 12-91	

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, 1993	Year of Report Dec. 31, 19 <u>92</u>
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. 12-91	
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	
Miscellaneous General Expenses—Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	
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	406-407-NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	408-409-NONE
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1993	Year of Report Dec. 31, 19 <u>92</u>
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, 1992

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, 1992

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, 1992

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			
Pike-Letcher Land Company			
Premier Elkhorn Coal Company			
TECO Properties Corporation			
CPSC, Inc.			
City Plaza Partners, Ltd.			
30th Street R & D Park, Inc.			
TECO Coalbed Methane, Inc.			
TECO Power Services Corporation			
Hardee Power I, Inc., General Partner of Hardee Power Partners, Ltd. (a Florida limited partnership)			
Hardee Power II, Inc., Limited Partner of Hardee Power Partners, Ltd. (a Florida limited partnership)			
TPS Operations Company			
TPS Clean Coal, Inc.			
Lake County Power Resources, Inc.			
Clean Power, Inc.			
Clean Power Cogeneration, Inc.			
TECO Investments, Inc.			
TECO Finance, Inc.			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 - Project Management	C.R. Black	
3	Vice President - Services	C.S. Campbell	
4	Vice President - Energy Resources Planning	W.N. Cantrell	
5	Vice President - Information and Technology	G.A. Ehlers *	
6	Engineering and Chief Information Officer		
7	Chairman of the Board and Chief Executive Officer	T.L. Guzzle *	
8	Vice President - Corporate Communications	W.W. Hopkins	
9	Secretary	R.H. Kessel *	
10	Vice President - Controller	L.L. Lefler	
11	Vice President - Treasurer and	A.D. Oak *	
12	Chief Financial Officer		
13	Vice President - Regulatory Affairs	J.R. Rowe, Jr.	
14	Vice President - Customer Services and Marketing	W.T. Snyder, Jr.	
15	Vice President - Human Resources	K.S. Surgenor *	
16	Vice President - Production, Operations and		
17	Maintenance	R.F. Tomczak	
18	Vice President - Materials Management	M.F. Wadsworth	
19	Vice President - Transmission and Distribution	H.I. Wilson	
20	Secretary and Treasurer	J.E. Sproull * (1)	
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* These individuals are also TECO Energy officers.

(1) Retired effective July 1, 1992.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)
Ausley, C. DuBose	Ausley, McMullen, McGehee, Carothers, Proctor, P.A. 227 Calhoun St. Tallahassee, FL 32302
Baldwin, Sara L. *	812 Grove Park Ave. Tampa, FL 33609
Bostick, Guy (Will retire effective 04/20/93)	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. **	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ross, Charles H., Jr.	Buena Vista Ave. Rumson, NJ 07760
Ryan, Robert L.	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.	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, 1992

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 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 1992.

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 21, 1992
702 N. Franklin St.
Tampa, Florida

VOTING SECURITIES

Number of votes as of (date): December 31, 1992

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		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	378	-
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				
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11					
12					
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14					
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17					
18					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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, and G to Financial Statements on pages 122B and 122E, also see pages 250-257.
7. None
8. The union contracts covering approximately 1,322 employees represented by International Brotherhood of Electrical workers, and 371 employees represented by the Office and Professional Employees International Union were renegotiated in 1992. The average annual increase in 1992 for I.B.E.W. and O.P.E.I.U. employees was 2.0%.
9. See Note J to Financial Statements on page 122E.
10. During 1992, Tampa Electric paid \$661,091 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. These amounts were for purchases under competitive bid conditions. Tampa Electric paid \$463,188 to NationsBank Corporation of which Timothy L. Guzzle, Chairman of the Board and Chief Executive Officer, is a director. H. L. Culbreath resigned as director of NationsBank Corporation in March 1992. Tampa Electric paid \$937,837 to Ausley, McMullen, McGehee, Carothers & Proctor, P.A., of which C. DuBose Ausley, a director, is president. Tampa Electric Company paid \$79,343 to Hubbell, Inc., of which John A. Urquhart, a director, is a director. Tampa Electric paid \$197,475 to H. L. Culbreath, a director, for consulting services.
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, 1992

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	2,500,581,285	2,736,082,256
3	Construction Work in Progress (107)	200-201	18,698,235	40,128,180
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,519,279,520	2,776,210,436
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(842,929,137)	(995,615,637)
6	Net Utility Plant (Enter Total of line 4 less 5)		1,676,350,383	1,780,594,799
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)		1,676,350,383	1,780,594,799
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	400,780	453,374
15	(Less) Accum. Prov. for Depr. and Amort. (122)		(244,956)	(272,010)
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)		451,046	440,765
20	Special Funds (125-128)			
21	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 & 20)		616,870	632,129
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)		7,186,129	10,948,963
24	Special Deposits (132-134)		76,543	81,998
25	Working Funds (135)		56,833	61,105
26	Temporary Cash Investments (136)		1,330,625	19,183,397
27	Notes Receivable (141)			
28	Customer Accounts Receivable (142)		66,723,348	64,142,948
29	Other Accounts Receivable (143)		10,989,796	10,982,337
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(941,213)	(1,022,993)
31	Notes Receivable from Associated Companies (145)			
32	Accounts Receivable from Assoc. Companies (146)		654,116	515,555
33	Fuel Stock (151)	227	101,426,576	86,467,921
34	Fuel Stock Expense Undistributed (152)	227		
35	Residuals (Elec) and Extracted Products	227	14	0
36	Plant Material and Operating Supplies (154)	227	37,205,020	37,144,521
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	(3,559)	(5,182)
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)		6,732,107	4,381,255
45	Advances for Gas Explor., Develop., and Prod. (166)			
46	Other Advances for Gas (167)			
47	Interest and Dividends Receivable (171)		375,346	417,194
48	Rents Receivable (172)			
49	Accrued Utility Revenues (173)		19,343,516	18,938,680
50	Miscellaneous Current and Accrued Assets (174)			
51	TOTAL Current and Accrued Assets(Enter Total of lines 23 thru 50)		251,155,197	252,237,699

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)
52	DEFERRED DEBITS			
53	Unamortized Debt Expenses (181)		11,249,975	16,181,841
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)		5,154,555	881,277
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
58	Clearing Accounts (184)		5,147	356,785
59	Temporary Facilities (185)			
60	Miscellaneous Deferred Debits (186)	233	28,586,093	25,807,437
61	Def. Losses from Disposition of Utility Plt. (187)			
62	Research, Devel. and Demonstration Expend. (188)	352-353	169,277	437,589
63	Unamortized Loss on Reacquired Debt (189)			
64	Accumulated Deferred Income Taxes (190)	234-235	21,186,873	31,144,759
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)		66,351,920	74,809,688
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,994,474,370	2,108,274,315

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	54,956,000	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	495,607,146	509,607,146
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	181,435,214	182,273,389
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)		850,022,140	864,860,315
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	515,710,000	644,675,000
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)		238,352	191,553
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		515,948,352	644,866,553
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)		5,914,680	5,767,540
27	Accumulated Provision for Pensions and Benefits (228.3)		955,040	1,290,373
28	Accumulated Miscellaneous Operating Provisions (228.4)			
29	Accumulated Provision for Rate Refunds (229)			
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		6,869,720	7,057,913
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		89,300,000	29,200,000
33	Accounts Payable (232)		33,748,634	42,498,775
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		21,329,207	24,044,474
36	Customer Deposits (235)		41,048,562	45,078,959
37	Taxes Accrued (236)	262-263	871,089	4,030,000
38	Interest Accrued (237)		11,207,200	11,571,071
39	Dividends Declared (238)			
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		2,482,946	3,097,337
43	Miscellaneous Current and Accrued Liabilities (242)		7,770,258	8,151,695
44	Obligations Under Capital Leases-Current (243)			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		207,757,896	167,672,311

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	75,395,530	70,945,521
49	Deferred Gains from Disposition of Utility Plant (256)		25,037	11,829
50	Other Deferred Credits (253)	269	16,109,223	15,137,808
51	Unamortized Gain on Reacquired Debt (257)			
52	Accumulated Deferred Income Taxes (281-283)	272-277	322,346,472	337,722,065
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		413,876,262	423,817,223
54				
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63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22,30 and 53)		1,994,474,370	2,108,274,315

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	1,005,781,821	987,524,947
3	Operating Expenses			
4	Operation Expenses (401)	320-323	541,560,500	540,436,628
5	Maintenance Expenses (402)	320-323	68,500,624	65,534,511
6	Depreciation Expense (403)	336-338	100,907,483	95,554,323
7	Amort. & Depl. of Utility Plant (404-405)	336-338	1,591,698	1,535,245
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	(418,310)	(388,728)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	78,626,120	74,580,528
12	Income Taxes - Federal (409.1)	262-263	50,925,565	43,780,767
13	- Other (409.1)	262-263	8,925,048	7,488,570
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	25,693,942	29,623,138
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	(19,596,960)	(17,862,030)
16	Investment Tax Credit Adj. - Net (411.4)	266	(4,138,352)	(4,967,678)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(31,532)	(30,771)
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		852,545,826	835,284,503
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		153,235,995	152,240,444

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)		153,235,995	152,240,444
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		466,608	418,176
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		(296,709)	(306,873)
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)		(1,462)	(1,823)
29	Nonoperating Rental Income (418)		(407,208)	(317,010)
30	Equity in Earnings of Subsidiary Companies (418.1)	119		
31	Interest and Dividend Income (419)		558,754	372,945
32	Allowance for Other Funds Used During Construction (419.1)			
33	Miscellaneous Nonoperating Income (421)			
34	Gain on Disposition of Property (421.1)		42,760	110,289
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		362,743	275,704
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	241,291	949,155
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		241,291	949,155
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	15,981	16,409
43	Income Taxes - Federal (409.2)	262-263	(74,806)	(317,807)
44	Income Taxes - Other (409.2)	262-263	4,456	(44,788)
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	114,165	99,392
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	(123,991)	(100,240)
47	Investment Tax Credit Adj.- Net (411.5)			
48	(Less) Investment Tax Credits (420)		(1,081)	(1,239)
49	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)		(65,276)	(348,273)
50	Net Other Income and Deductions (Enter Total of lines 35,40,49)		186,728	(325,178)
51	Interest Charges			
52	Interest on Long-Term Debt (427)		36,319,079	35,940,015
53	Amortization of Debt Disc. and Expense (428)		623,238	590,204
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	6,845,279	9,175,934
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(1,103,535)	(1,098,525)
60	Net Interest Charges (Total of lines 52 thru 59)		42,637,263	44,560,830
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		110,785,460	107,354,436
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)		110,785,460	107,354,436

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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		181,435,214
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)		110,785,460
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		-
29	TOTAL Dividends Declared-Preferred Stock (Account 437) (Enter Total of lines 24 thru 28)		3,567,952
30	Dividends Declared - Common Stock (Account 438)		106,379,333
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438) (Enter Total of lines 31 thru 35)		106,379,333
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)		182,273,389

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)	182,273,389
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:
Dec. 31, 1992

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)	110,785,460
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	100,907,483
5	Amortization of (Specify): Utility Plant	1,173,388
6		
7		
8	Deferred Income Taxes (Net)	6,087,156
9	Investment Tax Credit Adjustments (Net)	(4,139,432)
10	Net (Increase) Decrease in Receivables	2,501,388
11	Net (Increase) Decrease in Inventory	15,020,791
12	Net Increase (Decrease) in Payables and Accrued Expenses	16,756,842
13	(Less) Allowance for Other Funds Used During Construction	(1,103,536)
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other: Net Increase (Decrease) in Accrued Taxes	2,555,900
16	Net Increase (Decrease) in Deferred Fuel Expense	2,029,451
17	Coal Contract Amortization	3,062,500
18	Other	2,468,099
19		
20		
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	258,105,490
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)	(156,306,863)
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	1,103,536
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(155,203,327)
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)	(1,726,643)

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)	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)	(156,929,970)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	175,000,000
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital	14,000,000
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	189,000,000
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(100,235,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	(60,100,000)
79		
80	Dividends on Preferred Stock	(3,567,952)
81	Dividends on Common Stock	(106,379,333)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(81,282,285)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	19,893,235
87		
88	Cash and Cash Equivalents at Beginning of Year	8,366,538
89		
90	Cash and Cash Equivalents at End of Year	28,259,773

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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—The company maintains its accounts in accordance with recognized policies prescribed or permitted by the FPSC and the FERC. These policies conform with generally accepted accounting principles in all material respects.

The impact of Financial Accounting Standard No. 71 (FAS 71), Accounting for the Effects of Certain Types of Regulation, has been minimal in the company's experience, but where cost recovery is ordered over a longer period than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71.

The company's retail and wholesale businesses are regulated by the FPSC and the FERC, respectively. Prices allowed by both agencies are generally based on recovery of prudent costs incurred plus a reasonable return on invested capital.

Revenues and Fuel Costs—Revenues include amounts resulting from cost recovery clauses which provide for monthly billing charges to reflect increases or decreases in fuel, capacity 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 prices approved in the regulatory process. These costs are recognized as the associated revenues are billed.

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

Depreciation—The company provides for depreciation primarily by the straight-line method at annual rates that amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.2% for 1992, 1991 and 1990.

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 1992, the FASB adopted Financial Accounting Standard No. 109 (FAS 109) which changed the requirements for accounting for income taxes, and is effective for fiscal years beginning after Dec. 15, 1992. Although FAS 109 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. Since the company is a regulated enterprise and will reflect the expected regulatory treatment, the adoption of FAS 109 results in the recording of offsetting asset and liability amounts and will not have an effect on earnings.

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

Allowance for Funds Used During Construction (AFUDC)—AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction. The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rate was 7.93% for 1992 and 1991 and 8.53% for 1990. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

Cash and Cash Equivalents—Cash equivalents are all highly liquid debt instruments purchased with a maturity of three months or less. The carrying amount of cash equivalents approximated fair market value because of the short maturity of these instruments.

Investments—Short-term investments consist of various equity investments, stated at lower of aggregate cost or market. Income from short-term investments is recognized when realized, with the exception of net unrealized losses that are recognized currently in order to reflect these investments at the lower of cost or market. Net unrealized gains are not recognized until they are realized. Realized gains and losses are determined on the specific identification cost basis. The carrying amount of these investments approximated fair market value because of their short holding period.

B. Gannon Project Trust

On Oct. 27, 1992, pursuant to FPSC approval, the Gannon Project Trust was terminated and the Trust's net assets and debt were placed on the company's balance sheet. At that time, the net assets of the Gannon Project Trust totaled \$54.2 million, which included \$140.3 million of property, plant and equipment, \$87.6 million of accumulated depreciation and \$1.5 million of other assets and liabilities. Concurrently, the Hillsborough County Industrial Development Authority (HCIDA) issued \$54.2 million of variable rate Pollution Control Revenue Refunding Bonds due May 15, 2018 for the benefit of the company, the proceeds of which were used to redeem all of the outstanding debt of the Gannon Project Trust. The effect of this non-cash transaction has been netted to arrive at capital expenditures and proceeds from long-term debt in the Statements of Cash Flows.

The Trust had been established in 1983 to fund the oil-to-coal conversion of the company's Gannon Units 1 through 4. The Trust's credit facility was supported by an oil backout cost recovery tariff approved by the FPSC. The tariff was unaffected by the termination of the Trust. Amounts collected in future periods under the oil backout tariff will be included in operating revenues but will continue to have no effect on net income. Any over-recoveries or under-recoveries of costs will be recorded on the balance sheet and billed or refunded in subsequent periods.

C. Common Stock

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

	Common Stock		Issue Expense
	Shares	Amount	
(thousands of dollars)			
Balance Dec. 31, 1989	10	\$530,254	\$1,692
Contributed capital from parent	—	<u>17,062</u>	—
Balance Dec. 31, 1990	10	547,316	1,692
Contributed capital from parent	—	<u>68,007</u>	—
Balance Dec. 31, 1991	10	615,323	1,692
Contributed capital from parent	—	<u>14,000</u>	—
Balance Dec. 31, 1992	<u>10</u>	<u>\$629,323</u>	<u>\$1,692</u>

D. 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, 1992, substantially all of the company's retained earnings were available for dividends on its common stock.

E. Retirement Plan

The company is a participant in the comprehensive retirement plan of TECO Energy, which has a non-contributory defined benefit retirement plan which covers substantially all employees. Benefits are based on employees' years of service and average final 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 was \$1.8 million for 1992 and 1991 and \$2.1 million for 1990. About 73 percent of plan assets were invested in common stocks and 27 percent in fixed income investments at Dec. 31, 1992.

E. 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>1992</u>	<u>1991</u>	<u>1990</u>
Service cost (benefits earned during the period)	\$ 7,347	\$ 6,873	\$ 6,632
Interest cost on projected benefit obligations	<u>14,063</u>	<u>12,695</u>	<u>11,791</u>
Less: Return on plan assets			
Actual	25,896	39,216	(1,090)
Less net amortization of unrecognized asset and deferred return	<u>7,696</u>	<u>22,730</u>	<u>(16,345)</u>
Net return on assets	<u>18,200</u>	<u>16,486</u>	<u>15,255</u>
Net pension expense	<u>\$ 3,210</u>	<u>\$ 3,082</u>	<u>\$ 3,168</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, 1992</u>	<u>Dec. 31, 1991</u>
Fair value of plan assets	\$224,350	\$208,154
Projected benefit obligation	<u>(177,378)</u>	<u>(160,026)</u>
Excess of plan assets over projected benefit obligation	46,972	48,128
Less unrecognized net gain from past experience different from that assumed	43,252	40,470
Less unrecognized prior service cost	(9,441)	(10,024)
Less unrecognized net asset (being amortized over 19.5 years)	<u>12,469</u>	<u>13,467</u>
Accrued pension prepayment ⁽¹⁾	<u>\$ 692</u>	<u>\$ 3,945</u>
Accumulated benefit obligation (including vested benefits of \$124,133 for 1992 and \$111,295 for 1991)	<u>\$138,386</u>	<u>\$118,778</u>
Assumptions used in determining actuarial valuations		
Discount rate to determine projected benefit obligation	8.75%	8.75%
Rates of increase in compensation levels	4.0-6.2%	4.4-7.3%
Plan asset growth rate through time	9%	9%

(1) Includes the company's pension prepayment recorded at Dec. 31, 1992 and Dec. 31, 1991 of \$2.3 million and \$4.1 million, respectively.

In addition to providing pension benefits, the company provides certain health care and life insurance benefits for retired employees. Historically, the costs related to providing health care and life insurance benefits for retired employees are charged to income as incurred. 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.

Participants	<u>1992</u>	<u>1991</u>	<u>1990</u>
Active employees	3,140	3,193	3,197
Eligible retirees	627	771	752
Cost of benefits provided (thousands of dollars)			
Active employees	\$10,160	\$ 8,340	\$ 8,915
Eligible retirees	<u>2,215</u>	<u>1,874</u>	<u>1,881</u>
Total cost of benefits provided	<u>\$12,375</u>	<u>\$10,214</u>	<u>\$10,796</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 these benefits over the service lives of the employees. Adopting the new standard will recognize a previously unrecognized obligation covering prior years. This transition obligation may be recognized immediately in the year of adoption or amortized on a straight-line basis over the average remaining service life of active employees. The company currently expects that the transition obligation, estimated at \$40 million, will be amortized over approximately 20 years. In addition, full cost accrual under FAS 106 will exceed the current pay-as-you-go expense by approximately \$5 million annually. However, since the new rates approved by the FPSC for the company reflect full cost accrual as well as transition cost amortization under FAS 106, the adoption of the new standard should have no effect on earnings.

F. 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>
1992			
Currently payable	\$50,851	\$ 8,930	\$59,781
Deferred	5,187	900	6,087
Investment tax credits	(2)	—	(2)
Amortization of investment tax credits	(4,138)	—	(4,138)
Total income tax expense	<u>\$51,898</u>	<u>\$ 9,830</u>	61,728
Included in other income, net			(81)
Included in operating expenses			<u>\$61,809</u>
1991			
Currently payable	\$43,462	\$ 7,444	\$50,906
Deferred	9,734	2,026	11,760
Investment tax credits	5	—	5
Amortization of investment tax credits	(4,973)	—	(4,973)
Total income tax expense	<u>\$48,228</u>	<u>\$ 9,470</u>	57,698
Included in other income, net			(365)
Included in operating expenses			<u>\$58,063</u>
1990			
Currently payable	\$51,586	\$ 9,324	\$60,910
Deferred	1,444	399	1,843
Investment tax credits	63	—	63
Amortization of investment tax credits	(5,023)	—	(5,023)
Total income tax expense	<u>\$48,070</u>	<u>\$ 9,723</u>	57,793
Included in other income, net			(289)
Included in operating expenses			<u>\$58,082</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>1992</u>	<u>1991</u>	<u>1990</u>
Net income	\$110,785	\$107,354	\$108,177
Total income tax provision	61,728	57,698	57,793
Income before income taxes	<u>\$172,513</u>	<u>\$165,052</u>	<u>\$165,970</u>
Income taxes on above at federal statutory rate (34%)	\$ 58,654	\$ 56,118	\$ 56,430
Increase (decrease) due to			
State income tax, net of federal income tax	6,515	6,270	6,333
Amortization of investment tax credits	(4,138)	(4,973)	(5,023)
Other	697	283	53
Total income tax provision	<u>\$ 61,728</u>	<u>\$ 57,698</u>	<u>\$ 57,793</u>
Provision for income taxes as a percent of income before income taxes	<u>35.8%</u>	<u>35.0%</u>	<u>34.8%</u>

F. 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 source of these differences and the tax effect of each are as follows:

	<u>1992</u>	<u>1991</u>	<u>1990</u>
Tax depreciation in excess of book depreciation	\$11,679	\$13,125	\$ 8,742
Deferred fuel	(834)	1,302	677
Coal contract buyout	(1,279)	(5,323)	(5,359)
Construction-related items currently taxable	(1,474)	(1,378)	(1,111)
Other	<u>(2,005)</u>	<u>4,034</u>	<u>(1,106)</u>
	<u>\$ 6,087</u>	<u>\$11,760</u>	<u>\$ 1,843</u>

G. Short-Term Debt

Notes payable at Dec. 31, 1992 consisted of commercial paper. The carrying amount of notes payable approximated fair market value because of the short maturity of these instruments. Consolidated unused lines of credit at Dec. 31, 1992 were \$100 million. Certain lines of credit require commitment fees of .15% on the unused balances.

H. Related Party Transactions (thousands of dollars)

Net transactions with affiliates are as follows:

	<u>1992</u>	<u>1991</u>	<u>1990</u>
Fuel related	\$190,085	\$200,154	\$190,819
Administrative and general, net	\$ 10,358	\$ 8,733	\$ 7,260
Other, net	\$ —	\$ 10	\$ (235)

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

	<u>1992</u>	<u>1991</u>
Accounts receivable	\$ 516	\$ 654
Accounts payable	\$ 24,044	\$ 21,329

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

I. Commitments and Contingencies

The company has made certain commitments in connection with its continuing capital improvements program. The company's capital expenditures are estimated to be \$218 million for 1993 and \$1 billion for 1994 through 1997 for equipment and facilities to meet customer growth and for construction of additional generating capacity to be placed in service in 1995 and 1996. The company plans to build a 260-megawatt coal-gasification plant (Polk Unit One) with a capital cost of about \$400 million, net of \$100 million in construction funding from the Department of Energy under its Clean Coal Technology Program. About \$75 million is estimated to be spent on this project in 1993, \$110 million in 1994, \$145 million in 1995 and the remainder in 1996. At the end of 1992, the company had outstanding commitments of almost \$100 million for the construction of Polk Unit One.

J. Subsequent Event

In February 1993, the FPSC approved an agreement between the company and the Office of Public Counsel that resolved all issues related to prices for coal purchased in the years 1990 through 1992 by the company from its affiliate, Gatliff Coal, a subsidiary of TECO Coal. Pursuant to this agreement, the company will recognize a \$10 million liability during the first quarter of 1993 and will credit its customers' bills by \$10 million plus interest during the 12-month period beginning April 1, 1993.

NAME OF RESPONDENT:
Tampa Electric Company

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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	10,948,963
Working Funds	pg. 110, line 25	61,105
Cash Equivalents	see note below	17,249,705
TOTAL Cash and Cash Equivalents	pg. 121, line 90	28,259,773
NOTE:		
Total Temporary Cash Investments	pg. 110, line 26	19,183,397
Less: Short-term Investments (included in Temp. Cash Investments)		(1,933,692)
Cash Equivalents (included in Temp. Cash Investments)		17,249,705

NAME OF RESPONDENT:
Tampa Electric Company

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,586,221,206	2,586,221,206
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	113,068,844	113,068,844
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,699,290,050	2,699,290,050
9	Leased to Others		
10	Held for Future Use	36,792,205	36,792,205
11	Construction Work in Progress	40,128,181	40,128,181
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter total of lines 8 thru 12)	2,776,210,436	2,776,210,436
14	Accum. Prov. for Depr., Amort., & Depl.	995,615,637	995,615,637
15	Net Utility Plant (enter total of line 13 less 14)	1,780,594,799	1,780,594,799
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	984,581,997	984,581,997
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	11,033,640	11,033,640
22	TOTAL in Service (enter total of lines 18 thru 21)	995,615,637	995,615,637
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.	995,615,637	995,615,637
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(enter total of lines 22, 26, 30, 31, and 32)	995,615,637	995,615,637

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	14,287,915	1,197,539
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	14,287,915	1,197,539
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,043,697	1,205,537
9	(311) Structures and Improvements	200,218,761	13,757,820
10	(312) Boiler Plant Equipment	673,947,542	129,168,177
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	248,255,327	15,345,162
13	(315) Accessory Electric Equipment	122,025,880	19,129,725
14	(316) Misc. Power Plant Equipment	27,645,357	2,154,287
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,278,136,564	180,760,708
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	1,013,589	0
35	(341) Structures and Improvements	1,576,211	11,050
36	(342) Fuel Holders, Products, and Accessories	1,151,019	0
37	(343) Prime Movers		
38	(344) Generators	76,663,574	1,938,323
39	(345) Accessory Electric Equipment	2,127,019	757,863

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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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.
				(301)	1
				(302)	2
			14,675,183	(303)	3
(810,271)			14,675,183		4
(810,271)					5
					6
					7
			7,249,234	(310)	8
(627,041)			213,349,540	(311)	9
(6,715,624)			796,400,095	(312)	10
				(313)	11
(7,549,378)			256,051,111	(314)	12
(609,788)			140,545,817	(315)	13
(3,048,482)			26,751,162	(316)	14
(18,550,313)		0	1,440,346,959		15
					16
				(320)	17
				(321)	18
				(322)	19
				(323)	20
				(324)	21
				(325)	22
					23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
					32
					33
			1,013,589	(340)	34
			1,587,261	(341)	35
			1,151,019	(342)	36
				(343)	37
(593,513)			78,008,384	(344)	38
0			2,884,882	(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	21,668	0
41	TOTAL Other Production Plant (Enter Total of lines 34--40)	82,553,080	2,707,236
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, 41)	1,360,689,644	183,467,944
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,744,855	(24,548)
45	(352) Structures and Improvements	983,958	27,371
46	(353) Station Equipment	79,386,067	6,394,033
47	(354) Towers and Fixtures	4,342,274	
48	(355) Poles and Fixtures	46,259,839	3,270,077
49	(356) Overhead Conductors and Devices	48,042,601	5,670,682
50	(357) Underground Conduit	695,158	
51	(358) Underground Conductors and Devices	916,664	
52	(359) Roads and Trails	2,017,635	44,882
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	192,389,051	15,382,497
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,910,684	764,107
56	(361) Structures and Improvements	606,926	4,693
57	(362) Station Equipment	84,561,551	8,589,365
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	84,737,480	7,347,417
60	(365) Overhead Conductors and Devices	112,575,958	5,537,894
61	(366) Underground Conduit	48,856,143	3,287,738
62	(367) Underground Conductors and Devices	62,258,731	4,210,521
63	(368) Line Transformers	157,451,674	12,836,911
64	(369) Services	62,318,696	4,335,189
65	(370) Meters	34,831,394	1,632,137
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	44,990,905	4,048,921
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	697,100,142	52,594,893
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	3,560,756	(124,961)
72	(390) Structures and Improvements	45,895,089	2,936,465
73	(391) Office Furniture and Equipment	37,010,263	4,963,774
74	(392) Transportation Equipment	31,188,850	3,401,407
75	(393) Stores Equipment	839,642	33,166
76	(394) Tools, Shop and Garage Equipment	3,689,644	357,935
77	(395) Laboratory Equipment	2,335,009	437,914
78	(396) Power Operated Equipment	775,670	132,462
79	(397) Communication Equipment	73,907,745	6,537,573
80	(398) Miscellaneous Equipment	275,530	96,147
81	SUBTOTAL (Enter Total of lines 71 thru 80)	199,478,198	18,771,882
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	199,478,198	18,771,882
84	TOTAL (Accounts 101 and 106)	2,463,944,950	271,414,755
85	(102) Electric Plant Purchased (See Instr. 8)	0	0
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	2,463,944,950	271,414,755

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) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			21,668	(346)	40
(593,513)		0	84,666,803		41
(19,143,826)		0	1,525,013,762		42
					43
(111,032)		361,982	9,971,257	(350)	44
(3,654)		101,339	1,109,014	(352)	45
(1,150,748)		4,539,054	89,168,406	(353)	46
(3,585)			4,338,689	(354)	47
(1,308,054)		(27,134)	48,194,728	(355)	48
(901,296)		0	52,811,987	(356)	49
			695,158	(357)	50
			916,664	(358)	51
(706)			2,061,811	(359)	52
(3,479,075)		4,975,241	209,267,714		53
					54
0		(25,138)	4,649,653	(360)	55
0		(51,105)	560,514	(361)	56
(1,089,161)		(4,539,054)	87,522,701	(362)	57
				(363)	58
(1,187,393)		27,134	90,924,638	(364)	59
(670,945)		181,545	117,624,452	(365)	60
(1,343)		0	52,142,538	(366)	61
(488,808)		0	65,980,444	(367)	62
(2,034,961)			168,253,624	(368)	63
(246,390)			66,407,495	(369)	64
(1,132,998)			35,330,533	(370)	65
				(371)	66
				(372)	67
(978,685)			48,061,141	(373)	68
(7,830,684)		(4,406,618)	737,457,733		69
					70
0		285,408	3,721,203	(389)	71
(557,526)		(50,234)	48,223,794	(390)	72
(2,022,555)			39,951,482	(391)	73
(1,180,474)			33,409,783	(392)	74
(10,943)			861,865	(393)	75
(414,901)			3,632,678	(394)	76
(177,864)			2,595,059	(395)	77
(24,781)			883,351	(396)	78
(1,168,591)			79,276,727	(397)	79
(51,961)			319,716	(398)	80
(5,609,596)		235,174	212,875,658		81
				(399)	82
(5,609,596)		235,174	212,875,658		83
(36,873,452)		803,797	2,699,290,050		84
	0	0	0	(102)	85
					86
				(103)	87
(36,873,452)	0	803,797	2,699,290,050		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	Indeterminate	4,881,339
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County Line,	1967	Post 1997	1,112,507
9	West of Highway 41			
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	1996	20,392,759
13				
14	Phosphate Area Transmission			
15	Right-of-Way - North of			
16	Hillsborough/Manatee County Line,	1973	Post 2010	969,293
17	W. of Highway 301, E. of US Hwy. 41			
18				
19	Dale Mabry Transmission Substation			
20	Site - So. Side of Van Dyke Rd. on	1973	Post 2010	369,527
21	West Side of Dale Mabry Highway			
22				
23	Transmission Substation Sites -			
24	Located throughout Company's			
25	Service Area	Various	Various	460,209
26				
27	Cass St. Distribution Substation -			
28	1228 E. Cass St., Tampa	1985	Post 2010	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 &	1985	Post 1997	1,821,335
34	Jefferson Streets, Tampa			
35				
36	Distribution Substation Sites -			
37	Located throughout Company's			
38	Service Area	Various	Various	999,934
39				
40				
41				
42				
43				
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45				
46				
47				

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) (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	Indeterminate	498,124
5				
6	Big Bend Buffer Land	1986	Per 1984 FERC Audit	1,205,547
7				
8	Palm River Operations Center -	1987	Post 1997	618,704
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	Post 1997	368,056
14				
15	Polk County Power Plant Site	Various	1995	1,452,070
16	South of County Rd 630, East of State			
17	Rd 37 in Polk County.			
18				
19				
20				
21				
22				
23	Other property held for future use	Various	Various	255,110
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47	TOTAL			36,792,205

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	B01 BB SLAG POND CONVERSION	161,360
2	B15 RADIO SYSTEM ADDITION	2,305,656
3	B28 BB3 COMPUTER REPLACEMENT	1,201,612
4	B54 GN G. C. SVC MCDOWELL WELLMAN BARGE UNLOADER	500,715
5	B77 NORTHWEST EXPRESSWAY CIRCUIT RELOCATIONS	383,309
6	B98 BB1-3 CERTIFIED EMISSIONS MONITORS ADDITION	131,904
7	C03 METER INFORMATION SYSTEM	249,411
8	C91 THIRD LAKE TARPON TO SHELDON 230KV TIE LINE	3,975,416
9	D14 U.S. 17 WIDENING: SNIVELY TO AVE	197,327
10	D21 MERCURY VAPOR CONVERSION & RETIREMENT	393,630
11	D23 HARDEE POWER PROJECT SYSTEMS	494,839
12	D27 WSA DIRECT BURIED CABLE REPLACEMENT	382,464
13	D55 GN 230/138KV TRANSFORMER REBUILD	935,399
14	D97 GN5 WATERWALL PLATEN SURFACE ADDITION	100,322
15	F39 BLOOMINGDALE AVE WIDENING	223,691
16	F46 BB NORTH STACKER CONVERSION	239,690
17	G02 GN5 LP ROTOR REPLACEMENT	1,100,026
18	G62 GN1 APH HOT , COLD, & INTERMEDIATE BSKT	133,767
19	H11 HP STATION ASBESTOS ABATEMENT	151,998
20	H42 HYDE PARK/HOOKERS POINT 69KV LOOP PSA #E	728,677
21	J01 NW EXPRESSWAY SEC2 - AIRPORT	159,277
22	J03 APS COBOL GENERATOR & PROTOTYPER	138,458
23	J14 NW EXPRESSWAY REIMB SEC 4	181,507
24	J18 NETWORK PBX UPGRADE	2,226,097
25	J24 DATA NETWORK UPGRADE	287,840
26	J27 ACCESS TO IXC POP	223,372
27	J31 TECO PLAZA PREMISE DIST SYSTEM	173,742
28	J34 CARPET & FABRIC REPLACEMENT	801,631
29	J63 RISC SYSTEM/6000 MODEL 970	155,514
30	J64 DATA BASE ARCHITECT'S PRODUCTS	102,555
31	L08 CABBAGE HILL 69KV SWITCHINGW/3-69KV CIR.	851,214
32	L09 BB WASTE WATER LINES ADDITION	404,615
33	L36 BB3 FLUE GAS CONDITIONING	2,526,494
34	L50 POLK COUNTY POWER STATION	15,294,857
35	L88 SHELDON RD. WIDENING (CIRCUIT 66048)	735,866
36	L89 FAULKENBURG ROAD WIDENING (66016)	455,736
37	MINOR PROJECTS	1,418,197
38		
39		
40		
41		
42		
43	TOTAL	40,128,181

NAME OF RESPONDENT:
Tampa Electric Company

YEAR OF REPORT:
Dec. 31, 1992

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	1,103,535
2	Benefit Cost	4,276,609
3	Taxes	2,058,285
4	Administrative and General	4,752,750
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46	TOTAL	12,191,179

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 1992 was 7.93%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Benefits 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. Benefits cost in the amount of \$4,276,609 and payroll taxes in the amount of \$2,058,285 were applied to construction work orders during 1992.

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 \$4,752,750 were applied to construction work orders during 1992.

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 69,297,039		
(2)	Short-Term Interest			s 4.00%
(3)	Long-Term Debt	D 504,698,377	37.25%	d 7.27%
(4)	Preferred Stock	P 54,956,000	4.06%	p 6.49%
(5)	Common Equity	C 795,066,140	58.69%	c 14.50%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work in Progress Balance	W 29,483,529		

2. Gross Rate for Borrowed Funds

$$\frac{s(-) + d(-)}{W} + \frac{D}{D+P+C} \frac{S}{W} (1--)$$

= 4.00%

3. Rate for Other Funds

$$[1--] \frac{P}{D+P+C} + \frac{C}{D+P+C}$$

= 0.00%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 7.93%

b. Rate for Other Funds - 0.00%

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	832,676,923	832,676,923		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	100,907,484	100,907,484		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	2,294,814	2,294,814		
6	Other Clearing Accounts				
7	Other Accounts (Specify): *	(418,310)	(418,310)		
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	102,783,988	102,783,988		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(36,063,180)	(36,063,180)		
12	Cost of Removal	(6,975,527)	(6,975,527)		
13	Salvage (Credit)	4,050,804	4,050,804		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(38,987,903)	(38,987,903)		
15	Other Debit or Credit Items (Describe) **	88,108,989	88,108,989		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	984,581,997	984,581,997		

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

18	Steam Production	600,756,492	600,756,492		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	49,340,733	49,340,733		
23	Transmission	59,647,515	59,647,515		
24	Distribution	207,949,570	207,949,570		
25	General	66,887,687	66,887,687		
26	TOTAL (Enter Total of lines 18 thru 25)	984,581,997	984,581,997		

* Amortization of Sebring Acquisition Adjustment - Account 406.

** Includes transfer of \$87,579,426.95 for Gannon OBO assets' accumulated depreciation from the dissolution of the Gannon Project Trust; \$360,000 for interest synchronization; \$80,000 for sale of Park St. Station; and \$89,562 for additional Sebring Transmission purchase accumulated depreciation.

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	113,240	1,605	114,845
9				
10	Items Previously Devoted to Public Service:			
11	Thonotosassa Sub located at the southwest corner			
12	of Fort King Highway and County Road-transferred 3/92	0	36,471	36,471
13				
14				
15				
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42				
43				
44	Minor Items Previously Devoted to Public Service			
45	Minor Items - Other Nonutility Property	2,601	14,518	17,119
46	TOTAL	400,780	52,594	453,374

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	of real property.			
5				
6				
7				
8				
9				
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42	TOTAL Cost of Account 123.1			10,000

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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
				2
				3
				4
				5
				6
				7
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				9
				10
				11
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				41
				42
		10,000		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (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)	101,426,576	86,467,921	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	14	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)	37,205,020	37,144,521	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)	(3,559)	(5,182)	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	138,628,051	123,607,260	

* 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

This Report Is An Original

YEAR OF REPORT:
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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						
3						
4						
5						
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9						
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11						
12						
13						
14						
15						
16						
17						
18						
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						
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34						
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46						
47						
48						
49	TOTAL					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	Ziegler coal arbitration	1,164,146	465,136	VARIOUS	1,629,282	0
2	A/P transact. pending distribution	(31)	5,536	VARIOUS	5,505	0
3	Electromagnetic fields	0	8,647	563	8,647	0
4	UPS equip-Maas Bros (3)	9,049	0	416	9,049	0
5	Utility So2 allow grp expenditures	10,000	17,500		0	27,500
6	FCG system planning committee	0	34,417	Various	34,417	0
7	GNC bucket unloader fire damage	87	0	501	87	0
8	Repair & repl defective equip	71,830	1,478	107	73,308	0
9	Undistributed payroll	391,594	5,554,276	VARIOUS	5,402,716	543,154
10	Storage water heat equipment (3)	1,989,585	1,015,632	908	1,483,156	1,522,061
11	GN6 generator core and winding	0	129	513	129	0
12	Comm/Ind load mgt (3)	9,865	5,124	908	7,383	7,606
13	Fire damages - eastern opr ctr	47,758	32,506	143	80,264	0
14	Deferred lint. - property tax '90	267,253	0	431	267,253	0
15	Rate case expense	0	1,365,788			1,365,788
16	Corporate stewardship program	(877)	877	930	0	0
17	Pyramid coal contract buyout (1)	3,062,500	0	557	3,062,500	0
18	Deferred int pyramid buyout	(56,515)	56,969	557	454	0
19	Substa permitting, site preparation	0	59,150	107	8,494	50,657
20	Tank assessment study	94,267	112,555		0	206,822
21	BB coal field conveyor "F" fire	162,954	0	143	142,643	20,311
22	GN6 A FD fan fire damage	0	328,289	512	328,289	0
23	Deferred int refund bonds	185,003	0	427	19,305	165,698
24	Deferred int refund bonds	1,531,322	0	427	81,372	1,449,950
25	Deferred int refund bonds	7,708,236	1,075,084	427	316,498	8,466,823
26	Deferred int refund bonds	1,596,070	222,707	427	121,252	1,697,526
27	BB4 FGD mixing chamber future (2)	4,461	159,891	253	164,352	0
28	Test fuel - precommercial Hardee	0	1,534,733		0	1,534,733
29	Deferred debit conservation	0	232,332	908	232,332	0
30	Deferred debit fuel	5,685,288	3,548,064	557	5,695,596	3,537,756
31	Deferred capacity	0	32,672		0	32,672
32	Deferred fuel - wholesale	47,514	153,044	557	67,635	132,923
33	Other def deb fuel inv	0	1,768,356	501	1,028,274	740,082
34	HP start-up (3)	4,537,321	51	506	1,176,224	3,361,148
35	Gunn Hwy widening litigation	43,490	30,105		0	73,595
36	ARM cash clearing acct	0	25,103,098	143	25,105,001	(1,904)
37						
38	(1) Amortized over a 4 yr. period					
39	(2) Insurance proceeds					
40	(3) Amortized over a 5 yr. period					
41	Misc. Work in Progress	23,924	3,665,195	VARIOUS	2,816,583	872,536
42	DEFERRED REGULATORY COMM.					
43	EXPENSES (See pages 350-351)					
44						
45		28,586,094	46,589,342		49,367,999	25,807,437

NAME OF RESPONDENT:
Tampa Electric Company

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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	2,711,863	2,656,493
3	Lease Payments	3,415,741	3,432,938
4	Plant Site Write-Off	395,836	395,836
5	Rate Refund	3,259,078	3,394,546
6A	Capitalized Interest	2,419,905	2,699,332
6B	Contributions in Aid	6,745,222	7,940,242
6C	Dismantling	0	6,600,333
6D	Early Capacity Payment	0	1,775,985
7	Other	527,376	527,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	19,475,021	29,423,081
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	1,711,852	1,721,678
18	TOTAL (Account 190) (Total of Lines 8, 16 & 17)	21,186,873	31,144,759

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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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				
16	Preferred Stock	2,500,000	No Par	
17				
18	Preference Stock	2,500,000	No Par	
19				
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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
						6
49,600	4,960,000					7
50,000	5,000,000					8
100,000	10,000,000					9
149,960	14,996,000					10
200,000	20,000,000					11
						12
549,560	54,956,000					13
						14
None						15
						16
None						17
						18
						19
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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			
22			
23			
24			
25			
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27			
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32			
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43			
44			
45			
46	TOTAL		19,245

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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 12/31/92	28,238
10		
11	ACCOUNT 211	
12	Miscellaneous Paid-in Capital	
13	Balance 12/31/91	495,578,908
14	Equity Contribution from parent	14,000,000
15		
16	Balance 12/31/92	509,578,908
17		
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40	TOTAL	509,607,146

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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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. 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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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
7		
8		
9		
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20		
21	TOTAL	1,692,253

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	ACCOUNT 221 - First Mortgage Bonds		
2	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	7 3/4% Series Due 2022 (Docket No. 910876-E1, Order No. 25134 Dated 9/27/91)	75,000,000	1,111,004
15			3,627,750 D
16			
17	ACCOUNT 221 - Installment Contracts		
18	5 3/4% Due 2007	27,000,000	467,202
19	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
20	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
21	9.9% Due 2011 - 2014	85,950,000	769,700
22	Variable Rate Due 2025	51,605,000	425,555
23	7 7/8% Refunding Bonds Due 2021	25,000,000	1,334,534
24	8% Refunding Bonds Due 2022(Docket No. 890607-E1, Order No. 21298 Dated 5/31/89)	100,000,000	5,685,340
25			
26	Variable Rate Due 2018 (Docket No. 910876-E1, Order No. 25134 Dated 9/27/91)	54,200,000	345,012
27			
28			
29			
30			
31			
32			
33	TOTAL	771,755,000	16,592, '93

Note 1 - The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

NAME OF RESPONDENT:
Tampa Electric Company

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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	1,375,009	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	2,537,496	4
1/1/72	1/1/02	2/1/72	1/1/02	40,000,000	2,949,996	5
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	6
11/5/92	11/1/22	11/5/92	11/1/22	75,000,000	904,167	7
3/1/72	3/1/07	3/1/72	3/1/07	24,920,000	1,444,571	8
8/1/81	7/31/11	8/1/81	7/31/11	-	-	9
5/1/82	5/1/12	5/1/82	5/1/12	-	1,023,523	10
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,044	11
9/27/90	9/1/25	10/1/90	9/1/25	51,605,000	1,348,049	12
6/3/91	8/1/21	8/1/91	8/1/21	25,000,000	2,069,426	13
3/10/92	5/1/22	8/1/89	5/1/22	100,000,000	5,324,970	14
10/27/92	5/15/18	11/1/92	5/15/18	54,200,000	247,824	15
						16
						17
						18
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				644,675,000	36,319,079	33

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES

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

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net 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.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	110,785,460
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	61,727,986
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Contributions in Aid of Construction	3,066,852
7	Unbilled Revenue	1,392,000
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	93,615,229
11	Deferred Lease Payments	71,995
12	Interest Capitalized	742,567
13	Coal Contract Buy Out	4,170,131
13A	Dismantling Costs	8,770,032
13B	HP Start-up Costs	1,056,000
13C	Deferred Fuel /Conservation Expense	2,114,860
13D	Other Permanent/Timing Differences	1,891,985
14	Income Recorded on Books Not Included in Return	
15	AFUDC	742,567
16	Dividends Received Deduction	74,410
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	115,228,000
21	Cost of Removal	6,975,528
22	Repairs Capitalized	6,000,000
23	Insurance Reserve	147,141
27	Federal Tax Net Income	160,597,451
28	Show Computation of Tax:	
29	State Taxable Income	160,597,451
30	Tax @ 5.5%	8,832,860
31	Adjustment to Record Prior Year's Tax Return True-ups	96,644
32	Federal Taxable Income	151,764,591
33	Adjustment to Record Nontaxable Interest Income	(296,598)
34	Adjusted Taxable Income	151,467,993
35	Federal Tax @ 34%	51,499,117
36	Adjustment to Record Prior Year's Tax Return True-ups	(650,037)
37	Federal Income Tax	50,849,080
38	Plus: Investment Tax Credit	
39	(Includes Prior Years' True-ups)	1,679
40	Net Federal Income Tax - Per Books	50,850,759
41		
42		
43		
44		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES

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
TERMCO, Inc.
TECO Energy, Inc.
TECO Diversified, Inc.
TECO Transport & Trade Corporation
Electro-Coal Transfer Corporation
G C Service Company, Inc.
Gulfcoast Transit Company
Mid-South Towing Company
TECO Towing Company
TECO Coal Corporation
Clintwood Elkhorn Mining Company
Gatliff Coal Company
Rich Mountain Coal Company
Pike-Letcher Land Company
Premier Elkhorn Coal Company
TECO Properties Corporation
CPSC, Inc.
City Plaza Partners, Ltd.
30th Street R & D Park, Inc.
TECO Coalbed Methane, Inc.
TECO Power Services Corporation
Hardee Power I, Inc., General
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
Hardee Power II, Inc., Limited
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
TPS Operations Company
TPS Clean Coal, Inc.
Lake County Power Resources, Inc.
Clean Power, Inc.
Clean Power Cogeneration, Inc.
TECO Investments, Inc.
TECO Finance, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
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 1992			51,550,794	47,895,142	(155,969) (1)
3	Income Prior to 92	(1,312,064)		(700,035)	2,563,309	(1,076,423) (2)
4						
5	Unemployment					
6	1992			185,485	185,540	
7	1991	1,476			1,476	
8	FICA					
9A	1992			10,234,677	10,234,725	
9B						
10	1991	(163)			(163)	
11						
12	Vehicle Use			3,514	3,514	
13	Superfund	93,885		252,000	225,448	
14	Diesel Fuel	253,226				
		(963,640)		61,526,435	61,108,991	(1,232,392)
15	STATE:					
16	Income 1992			8,841,706	5,322,410	(26,697) (3)
17	Income Prior to 92	(1,920,364)		87,798		74,144 (4)
18						
19	Gross Receipts					
20	1992			21,769,082	20,180,930	167,102 (5)
21	1991	1,623,959			1,623,959	
22	Unemployment					
23	1992			70,988	70,749	
24	1991	232			232	
25	Public Serv Comm	241,678		782,097	618,445	7,715 (6)
26	Intangible			157,199	157,199	
27	Occupational License			4,700	4,700	
28	Sales Tax	203,241		366,315	307,424	
29						
30		148,746		32,079,885	28,286,048	222,264

NAME OF RESPONDENT:
Tampa Electric Company

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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)		
3,499,682		51,633,268			(82,474)	1	
(5,651,831)		(707,703)			7,668	2	
					(409.20)	3	
					(409.20)	4	
(55)		149,053			36,432	5	
					(107.00)	6	
(48)		8,226,918			2,007,857	7	
		(163)			65	8	
		3,514			(107.00)	9A	
120,437		252,000			(9XX.XX)	9B	
253,226						10	
(1,778,589)		59,556,887			1,969,548	11	
3,492,599		8,838,562			3,144	12	
(1,758,422)		86,486			(409.20)	13	
					1,312	14	
1,755,254		21,769,082			(409.20)	15	
					(409.20)	16	
239		56,992				17	
413,045		785,748			13,996	18	
		159,582			(107.00)	19	
		4,700			(143.55)	20	
262,132		366,633			(2,383)	21	
					(232.01)	22	
4,164,847		32,067,785			(318)	23	
					(241.XX)	24	
						25	
					12,100	26	
						27	
						28	
						29	
						30	

NAME OF RESPONDENT:
Tampa Electric Company

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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					
32A	Property			28,300,761	28,903,773	603,011 (7)
32B						
32C						
32D						
33	Franchise					
34A	1992			18,412,438	16,768,696	
34B						
35	1991	1,685,983			1,685,983	
36						
37		1,685,983		46,713,199	47,358,452	603,011
38						
39						
40						
41	TOTAL	871,089		140,319,519	136,753,491	(407,117)

(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(155,969)
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust Reversal of prior year accrual of tax refund	(129,891) (946,532)
	(1,076,423)
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(26,697)
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	74,144
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues	167,102
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Revenue	7,715
(7) Adjustment to transfer Property Tax accrual from Oil Backout Trust	603,011

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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)		
		28,366,744			(92,991)	(234.04)	30
					11,027	(131.01)	31
					15,981	(408.20)	32A
							32B
							32C
							32D
							33
1,643,742		18,485,317			(631)	(456.01)	34A
					(72,248)	(241.13)	34B
							35
							36
1,643,742		46,852,061			(138,862)		37
							38
							39
4,030,000		138,476,733					40
							41
					1,842,786		

NAME OF RESPONDENT:
Tampa Electric Company

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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%	618,930			411.31	121,039	
3	4%	2,758,411			411.31	291,019	
4							
5	10% & 8%	71,999,112	411.30	(1) (1,679)	411.31	3,724,615	(2) (310,576)
6							
7							
8	TOTAL	75,376,453		(1,679)		4,136,673	(310,576)
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13							
14	Non-Utility 10%	19,077			411.41	1,081	
15							
16	Grand Total	75,395,530		(1,679)		4,137,754	(310,576)
17							
18							
19							
20							
21							
22							
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NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
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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 1991 tax returns	1
497,891	26		2
2,467,392	26	(2) Adjustment to record tax benefits flowed through from Oil Backout Trust	3
			4
67,962,242	26,26		5
			6
			7
70,927,525			8
			9
			10
			11
			12
			13
17,996	26		14
			15
70,945,521			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
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			48

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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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	676,639		3,188	176,126	849,577
2	Fuel Inventory	0	501	1,474,652	1,474,652	0
3	Tenants Rent	56,092	418	0	286	56,378
4	Unclaimed Items - A/P Checks	53,786		42,728	9,333	20,391
5	CATV Project Var. - Total	(1,973)	VARIOUS	6,417	2,026	(6,364)
6	CATV Line Alterations - Total	141,067	VARIOUS	85,439	8,649	64,277
7	Deferred Lease Payments - Util.	7,212,194	931	2,143,674	2,189,560	7,258,000
8	Deferred Lease Payments - Non-util.	3,522,105	418	1,194,241	1,220,350	3,548,214
9	Deferred Compensation	49,249	923	11,218	63,722	101,753
10	Sale - BB4 FP&L Right-of-Way	17,304	421	9,979	0	7,325
11	Amtz. - 10/88-9/93					
12	Sale - Fla. Ave. Substation	10,855	421	10,020	0	835
13	Amtz. - 2/88-1/93					
14	Sale - Woodlands Substation	34,608	421	25,956	0	8,652
15	Amtz. - 5/88-4/93					
16	Def. Cr. - Sale Waters Ave. Sub.	8,078	421	8,078	0	0
17	Amtz. - 8/87-9/92					
18	Def. Cr. - Sale Henderson Rd. Sub.	13,680	421	8,208	0	5,472
19	Amtz. - 8/88-8/93					
20	Def. Cr. - Sale of Misc Property	62,318	VARIOUS	39,196	35,000	58,122
21	Def. Cr. - Conservation	505,170	456	987,126	874,181	392,225
22	Def. Cr. - Fuel	0	456	4,323,705	4,323,705	0
23	Def. Cr. - Oil Backout	0	456	262,853	1,568,068	1,305,215
24	Def. Call Premium Series A Bonds	2,400,000	131	2,400,000	0	0
25	Def. Call Premium Series B Bonds	600,000	131	600,000	0	0
26	Big Bend 4 Fire/Ins. Proceeds	748,051	186/456	748,051	0	0
27	Def. Revenue - MCI Contract	0	454	29,953	1,497,609	1,467,656
28	Amtz. - 7/92-6/17					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	16,109,223		14,414,682	13,443,267	15,137,808

NAME OF RESPONDENT:
Tampa Electric Company

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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	8,106,178	34,297	(9,168)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,106,178	34,297	(9,168)
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)	8,106,178	34,297	(9,168)
18	Classification of TOTAL			
19	Federal Income Tax	7,286,218	29,285	(7,827)
20	State Income Tax	819,960	5,012	(1,341)
21	Local Income Tax			

NOTES

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Tampa Electric Company

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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)		
				190.1	8,802	8,140,109	1
							2
							3
							4
							5
							6
							7
				190.1	8,802	8,140,109	8
							9
							10
							11
							12
							13
							14
							15
							16
				190	8,802	8,140,109	17
							18
				190.17	7,515	7,315,191	19
				190.16	1,287	824,918	20
							21

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

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

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			
2A	Electric	308,208,502	21,872,883	(7,727,759)
2B	Electric			
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	308,208,502	21,872,883	(7,727,759)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	308,208,502	21,872,883	(7,727,759)
10	Classification of TOTAL			
11	Federal Income Tax	276,347,951	18,651,491	(6,667,956)
12	State Income Tax	31,860,551	3,221,392	(1,059,803)
13	Local Income Tax			

NOTES

(1) Adjustments include amounts for Oil Backout from January to October only

NAME OF RESPONDENT:
Tampa Electric Company

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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	(426,063)	232.XX	101,893	326,397,168	1
		282.XX	(23,707)	190.XX	4,391,419	0	2A
						0	2B
						0	3
						0	4
			(449,770)		4,493,312	326,397,168	5
						0	6
						0	7
						0	8
			(449,770)		4,493,312	326,397,168	9
							10
			(304,813)		3,839,637	291,866,310	11
			(144,957)		653,675	34,530,858	12
							13

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

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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	6,031,792	3,400,449	(6,629,881)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	6,031,792	3,400,449	(6,629,881)
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)	6,031,792	3,400,449	(6,629,881)
20	Classification of TOTAL			
21	Federal Income Tax	3,858,779	2,907,011	(5,683,049)
22	State Income Tax	2,173,013	493,438	(946,832)
23	Local Income Tax			

NOTES

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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	(406,668)	232.XX 283.XX	765,389 23,707	3,184,788	1 2 3 4 5 6 7 8
		232.XX	(406,668)	232.XX	789,096	3,184,788	9 10 11 12 13 14 15 16
		232.XX	(406,668)	232.XX	789,096	3,184,788	17 18 19
			(347,229) (59,439)		673,761 115,335	1,409,273 1,775,515	20 21 22 23

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total. average number of customers means the average of twelve figures at the close of each month.
 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
 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	444,961,224	436,887,835
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial) (See Instr. 4)	287,421,765	280,972,948
5	Large (or Industrial) (See Instr. 4)	116,671,884	119,214,763
6	(444) Public Street and Highway Lighting	7,969,010	7,789,512
7	(445) Other Sales to Public Authorities	63,948,806	61,525,231
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	920,972,689	906,390,289
11	(447) Sales for Resale	72,956,646	65,980,051
12	TOTAL Sales of Electricity	993,929,335	972,370,340
13	(Less) (449.1) Provision for Rate Refunds	(360,000)	(360,000)
14	TOTAL Revenues Net of Provision for Refunds	993,569,335	972,010,340
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	4,101,746	4,282,089
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	3,962,822	3,862,007
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	4,147,918 *	7,370,511
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	12,212,486	15,514,607
27	TOTAL Electric Operating Revenues	1,005,781,821	987,524,947

NAME OF RESPONDENT:
Tampa Electric Company

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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

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

5. See 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)	
5,559,833	5,507,134	412,970	407,235	1
4,332,572	4,273,580	51,727	50,774	2
2,625,354	2,669,356	509	515	3
42,781	41,780	117	119	4
991,218	962,863	3,673	3,617	5
				6
				7
				8
				9
13,551,758	13,454,713	468,996	462,260	10
2,710,038	2,574,358			11
16,261,796 **	16,029,071	468,996	462,260	12
				13
16,261,796	16,029,071	468,996	462,260	14

* Includes (\$404,836) 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	5,544,472	441,931,461	412,970	13,426	\$79.71
4	OL 1&2 General Outdoor Lighting	15,361	3,029,763	30,409	505	\$197.24
5				(30,409)(Dupl)		
6						
7	Total	5,559,833	444,961,224	412,970	13,463	\$80.03
8						
9	Fuel Adjust Included in Residential					
10	-----					
11	RS Residential		146,328,334			
12	OL 1&2 General Outdoor Lighting		396,571			
13						
14	Total		146,724,905			
15						
16	Commercial & Industrial					
17	-----					
18	GS General Service Non-Demand	701,119	55,402,814	42,589	16,462	\$79.02
19	GSLD General Service Large Demand	1,051,972	62,924,106	107	9,831,514	\$59.82
20	GSD General Service Demand	2,972,790	189,934,293	7,871	377,689	\$63.89
21	IS 1 Interruptible Industrial	1,528,664	58,396,148	43	35,550,326	\$38.20
22	IS 3 Interruptible Industrial	205,231	9,277,098	11	18,657,364	\$45.20
23	SBF Standby Firm	26,378	1,717,022	1	26,378,000	\$65.09
24	SBI-1 Standby Interruptible	296,865	12,700,960	4	74,216,250	\$42.78
25	SBI-3 Standby Interruptible	130,360	6,331,193	4	32,590,000	\$48.57
26	TS Temporary Service	1,883	282,011	1,606	1,172	\$149.77
27	OL 1&2 General Outdoor Lighting	42,664	7,128,004	11,544	3,696	\$167.07
28				(11,544)(Dupl)		
29						
30	Total	6,957,926	404,093,649	52,236	133,202	\$58.08
31						
32	Fuel Adjust Included in Comm. & Ind					
33	-----					
34	GS General Service Non-Demand		18,480,207			
35	GSLD General Service Large Demand		27,363,448			
36	GSD General Service Demand		76,984,921			
37	IS 1 Interruptible Industrial		38,317,607			
38	IS 3 Interruptible Industrial		5,129,126			
39	SBF Standby Firm		689,224			
40	SBI-1 Standby Interruptible		7,428,163			
41	SBI-3 Standby Interruptible		3,300,198			
42	TS Temporary Service		49,722			
43	OL 1&2 General Outdoor Lighting		1,102,415			
44						
45	Total		178,845,031			
46						
47	* Per Thousand					

NAME OF RESPONDENT:
Tampa Electric Company

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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)
48	Street Lighting					
49	-----					
50	SL 1, 2, & 3 Street Lighting	42,781	7,969,010	117	365,650	\$186.27
51						
52	Fuel Adj Included in Street Lightg		1,105,851			
53						
54						
55	Other Public Authority					
56	-----					
57	RS Residential	1,173	89,845	60	19,550	\$76.59
58	GS General Service Non-Demand	49,846	4,054,275	2,678	18,613	\$81.34
59	GSLD General Service Large Demand	494,438	28,579,949	36	13,734,389	\$57.80
60	GSD General Service Demand	386,849	27,323,934	896	431,751	\$70.63
61	SBF Standby Firm	53,948	3,093,411	3	17,982,667	\$57.34
62	OL 1&2 General Outdoor Lighting	4,964	807,392	705	7,041	\$162.65
63				(705)(Dupl)		
64						
65	Total	991,218	63,948,806	3,673	269,866	\$64.52
66						
67	Fuel Adj Included in Other Pub Auth					
68	-----					
69	RS Residential		30,973			
70	GS General Service Non-Demand		1,312,961			
71	GSLD General Service Large Demand		12,869,650			
72	GSD General Service Demand		9,995,844			
73	SBF Standby Firm		1,400,352			
74	OL 1&2 General Outdoor Lighting		128,233			
75						
76	Total		25,738,013			
77						
78						
79	Total Retail Billed	13,551,758	920,972,689	468,996		
80	Total Unbilled Revenue **		** (404,836)			
81						
82	Total		920,567,853			
83			=====			
84						
85						
86	* Per Thousand					
87						
88	** Unbilled Revenues are					
89	computed on a composite basis					
90	and not allocated to specific					
91	rates or customer					
92	classifications.					

NAME OF RESPONDENT:
Tampa Electric Company

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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	OS	6	N/A	N/A	N/A
2	Florida Power & Light	OS	7	N/A	N/A	N/A
3	Lakeland	OS	21	N/A	N/A	N/A
4	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
5	Ft. Pierce	OS	12	N/A	N/A	N/A
6	Gainesville	OS	19	N/A	N/A	N/A
7	Homestead	OS	32	N/A	N/A	N/A
8	Jacksonville	OS	14	N/A	N/A	N/A
9	Key West	OS	30	N/A	N/A	N/A
10	Kissimmee	OS	16	N/A	N/A	N/A
11	Lake Worth	OS	26	N/A	N/A	N/A
12	New Smyrna Beach	OS	13	N/A	N/A	N/A
13	Orlando	OS	27	N/A	N/A	N/A
14	Oglethorpe	OS	38	N/A	N/A	N/A
15	Reedy Creek	OS	31	N/A	N/A	N/A
16	Sebring	RQ	1	33	32	33
17	Seminole	OS	37	N/A	N/A	N/A
18	Stark	OS	24	N/A	N/A	N/A
19	St. Cloud	OS	17	N/A	N/A	N/A
20	Tallahassee	OS	20	N/A	N/A	N/A
21	Vero Beach	OS	18	N/A	N/A	N/A
22	Wauchula	OS	36	N/A	N/A	N/A
23	SUB TOTAL	(1) RQ				
24	SUB TOTAL	(2) OS				
25	TOTAL					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which 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 provide explanations following all required data.

Megawatthours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
419,745	3,393,100	7,592,599		10,985,699	1
716,707	1,004,971	12,539,304		13,544,275	2
125,304	52,098	2,703,345		2,755,443	3
86,131	563,823	1,527,004	103,740	2,194,567	4
2,064		43,892		43,892	5
1,267		31,547		31,547	6
2,330	3,003	54,626		57,629	7
1,422		40,355		40,355	8
9,689	26,609	228,946		255,555	9
282,530	2,923,405	4,998,271	534,251	8,455,927	10
336		10,324		10,324	11
104,812	1,232,250	1,701,763	229,710	3,163,723	12
7,778	4,849	197,371		202,220	13
	61,291			61,291	14
362,778	972,916	7,440,398	178,815	8,592,129	15
178,238	4,127,043	5,182,367		9,309,410	16
360,054	2,932,247	8,535,347	87,893	11,555,487	17
242		7,469		7,469	18
5,011	3,555	130,782		134,337	19
4,421		92,563		92,563	20
2,142		48,661		48,661	21
37,037	617,580	565,952	230,611	1,414,143	22
178,238	4,127,043	5,182,367	0	9,309,410	23
2,531,800	13,791,697	48,490,519	1,365,020	63,647,236	24
2,710,038	17,918,740	53,672,886	1,365,020	72,956,646	25

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	3,154,871	3,146,481
5	(501) Fuel	369,594,933	369,964,768
6	(502) Steam Expenses	11,070,089	10,591,168
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	4,612,226	4,440,427
10	(506) Miscellaneous Steam Power Expenses	10,001,204	9,520,839
11	(507) Rents	16,664	13,890
12	TOTAL Operation (Enter Total of lines 4 thru 11)	398,449,987	397,677,573
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	762,550	766,114
15	(511) Maintenance of Structures	5,346,621	4,044,008
16	(512) Maintenance of Boiler Plant	30,633,412	28,899,859
17	(513) Maintenance of Electric Plant	7,260,059	7,818,396
18	(514) Maintenance of Miscellaneous Steam Plant	1,676,304	1,521,007
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	45,678,946	43,049,384
20	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 12 and 19)	444,128,933	440,726,957
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

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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	45,349	90,670
62	(547) Fuel	2,690,282	3,422,203
63	(548) Generation Expenses	380,899	405,039
64	(549) Miscellaneous Other Power Generation Expenses	302,889	97,935
65	(550) Rents	0	2,028
66	TOTAL Operation (Enter Total of lines 61 thru 65)	3,419,419	4,017,875
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	27,211	29,658
69	(552) Maintenance of Structures	43,045	4,298
70	(553) Maintenance of Generating and Electric Plant	795,885	1,506,943
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	114,714	178,797
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	980,855	1,719,696
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	4,400,274	5,737,571
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	19,671,201	16,881,549
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses	5,948,857	13,971,864
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75-77)	25,620,058	30,853,413
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	474,149,265	477,317,941
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	1,079,878	1,060,143
83	(561) Load Dispatching	1,277,483	1,201,352
84	(562) Station Expenses	903,581	806,926
85	(563) Overhead Line Expenses	139,988	242,064
86	(564) Underground Line Expenses	48	309
87	(565) Transmission of Electricity by Others	14,126	16,869
88	(566) Miscellaneous Transmission Expenses	328,959	259,988
89	(567) Rents	21,914	12,804
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,765,977	3,600,455
91	Maintenance		
92	(568) Maintenance Supervision and Engineering		
93	(569) Maintenance of Structures	17,437	34,574
94	(570) Maintenance of Station Equipment	1,880,045	1,663,428
95	(571) Maintenance of Overhead Lines	1,777,488	1,383,928
96	(572) Maintenance of Underground Lines	435	2,397
97	(573) Maintenance of Miscellaneous Transmission Plant	28	60
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,675,433	3,084,387
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	7,441,410	6,684,842
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,287,248	1,222,021
103	(581) Load Dispatching		

NAME OF RESPONDENT:
Tampa Electric Company

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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	799,810	883,859
106	(583) Overhead Line Expenses	555,716	503,001
107	(584) Underground Line Expenses	242,106	292,762
108	(585) Street Lighting and Signal System Expenses	595,815	614,553
109	(586) Meter Expenses	2,363,511	2,089,864
110	(587) Customer Installations Expenses	1,403,206	1,447,269
111	(588) Miscellaneous Distribution Expenses	4,358,075	3,931,410
112	(589) Rents	26,902	20,791
113	TOTAL Operation (Enter Total of lines 102 thru 112)	11,632,389	11,005,530
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	886,929	750,643
116	(591) Maintenance of Structures	217,903	182,233
117	(592) Maintenance of Station Equipment	1,184,990	1,172,813
118	(593) Maintenance of Overhead Lines	9,050,817	8,791,357
119	(594) Maintenance of Underground Lines	731,388	854,238
120	(595) Maintenance of Line Transformers	327,733	375,234
121	(596) Maintenance of Street Lighting and Signal Systems	1,322,644	1,109,837
122	(597) Maintenance of Meters	455,560	599,553
123	(598) Maintenance of Miscellaneous Distribution Plant	3,267	13,842
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	14,181,231	13,849,750
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	25,813,620	24,855,280
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	528,347	518,892
129	(902) Meter Reading Expenses	2,102,576	1,954,940
130	(903) Customer Records and Collection Expenses	13,470,391	12,830,409
131	(904) Uncollectible Accounts	1,735,904	1,816,128
132	(905) Miscellaneous Customer Accounts Expenses	118	85
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128-132)	17,837,336	17,120,454
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision		
137	(908) Customer Assistance Expenses	16,821,614	16,340,673
138	(909) Informational and Instructional Expenses	679,493	625,691
139	(910) Miscellaneous Customer Service and Informational Expenses		
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	17,501,107	16,966,364
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	20,717	20,138
144	(912) Demonstrating and Selling Expenses	141,522	133,910
145	(913) Advertising Expenses	78,394	118,486
146	(916) Miscellaneous Sales Expenses		
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	240,633	272,534
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	19,731,517	16,639,431
151	(921) Office Supplies and Expenses	9,664,233	10,102,147
152	(Less) (922) Administrative Expenses Transferred-Credit	(4,371,607)	(4,068,185)
153	(923) Outside Services Employed	1,884,544	2,629,851
154	(924) Property Insurance	2,409,567	2,415,776
155	(925) Injuries and Damages	2,240,446	1,591,660
156	(926) Employee Pensions and Benefits	21,563,360	19,864,181

NAME OF RESPONDENT:
Tampa Electric Company

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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	1,044,627	945,555
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	86,795	92,053
162	(930.2) Miscellaneous General Expenses	5,762,217	5,475,582
163	(931) Rents	3,077,895	3,234,378
164	TOTAL Operation (Enter Total of lines 150 thru 163)	63,093,594	58,922,429
165	Maintenance		
166	(935) Maintenance of General Plant	3,984,159	3,831,294
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	67,077,753	62,753,723
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	610,061,124	605,971,138

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 20, 1992
2 . Total Regular Full-Time Employees	3,186
3 . Total Part-Time and Temporary Employees	49
4 . Total Employees	3,235

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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PURCHASED POWER (Account 555)
(Including power exchanges)

- 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.
- 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.
- 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.

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.

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

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

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	Lakeland	(1) OS	21	N/A	N/A	N/A	
4	Ft. Pierce	(1) OS	12	N/A	N/A	N/A	
5	Gainesville	(1) OS	19	N/A	N/A	N/A	
6	Homestead	(1) OS	32	N/A	N/A	N/A	
7	Jacksonville	(1) OS	14	N/A	N/A	N/A	
8	Kissimmee	(1) OS	16	N/A	N/A	N/A	
9	Lake Worth	(1) OS	26	N/A	N/A	N/A	
10	Orlando	(1) OS	27	N/A	N/A	N/A	
11	Seminole	(1) OS	22	N/A	N/A	N/A	
12	Tallahassee	(1) OS	20	N/A	N/A	N/A	
13	Vero Beach	(1) OS	18	N/A	N/A	N/A	
14	TECO Power Services	(2) OS	2	N/A	N/A	N/A	
15							
16	Sub Total						
17	Conserv Inc. Expiration (12/31/92)	LF	QF81-62	NA	NA	NA	
19	McKay Bay Refuse-To-Energy (3/1/2009)	LF	QF81-57	NA	NA	NA	
20							
21	Mulberry Phosphates Inc. DIP	RQ	QF83-255	0	0	0	
22	Seminole Fertilizer Corp.	RQ	QF85-521	9.9	9.9	0	
23	IMC - New Wales	RQ	QF82-16, QF84-81	9.5	9.5	.4	
24	Hillsborough County (3/1/2010)	LF	QF83-405	NA	NA	NA	
25	Cargill Fertilizer	RQ	QF87-570	9.2	9.2	.5	
26	CF Industries Inc.	RQ	QF87-344	11.3	11.3	2.2	
27	Farmland Industries	RQ	QF90-146	12.3	12.3	2.1	
28	Agrico Chemical Company	RQ	QF91-19-000	25.0	25.0	4.3	
29							
30	Sub Total						
31							
32	Grand Total						
33	(1) Emergency A & B, Economy C & X and Schedules D & J Purchases.						
34	(2) Purchases from an Independent Power Producer as test energy from TECO Power Services at Hardee Station.						
35	(3) 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)	
16,189			0	311,767	26,367	338,134	1
39,639			105,451	1,537,592	5,848	1,648,891	2
3,340			11,920	203,603	0	215,523	3
172			0	7,848	0	7,848	4
2,019			0	79,624	0	79,624	5
187			0	8,135	0	8,135	6
1,813			0	73,985	0	73,985	7
13			0	628	0	628	8
63			0	2,404	0	2,404	9
10,870			0	407,866	10	407,876	10
14,763			0	366,158	0	366,158	11
2,044			0	85,511	0	85,511	12
188			0	7,959	0	7,959	13
122,823			0	2,371,391	0	2,371,391	14
							15
214,123			117,371	5,464,471	32,225	5,614,067	16
							17
22,845			205,308	467,304	30,675	703,287	18
107,315			2,581,680	2,008,557	38,037	4,628,274	19
							20
0			0	0	0	0	21
915			0	20,957	1,229	22,186	22
10,005			0	198,445	13,434	211,879	23
215,121			3,165,030	4,037,321	73,348	7,275,699	24
4,792			0	104,940	6,435	111,375	25
19,807			0	383,091	26,596	409,687	26
17,830			0	369,370	23,941	393,311	27
14,395			0	282,107	19,329	301,436	28
							29
413,025			5,952,018	7,872,092	233,024	14,057,134	30
							31
627,148			6,069,389	13,336,563	265,249	19,671,201	32
							33
							34
							35

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	MULBERRY PHOSPHATES, INC.	MULBERRY PHOSPHATES, INC.	FLORIDA POWER AND LIGHT	(1) OS
2				
3				
4	SEMINOLE FERTILIZER CORP.	SEMINOLE FERTILIZER CORP.	FLORIDA POWER CORP.	(1) OS
5				
6	TOTAL			
7				
8	(1) Interconnect and Wheeling Contract.			
9	(2) Short Term Power and Regulating Service.			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)	
28	ROYSTER SUBSTATION	INTERCONNECTION BETWEEN TECO & FP&L	8	15,788	15,530	1
						2
						3
39	RIDGEWOOD SUBSTATION	INTERCONNECTION BETWEEN TECO & FPC	13.5	43,224	42,522	4
						5
						6
						7
						8
						9
						10
11						
12						
13						
14						
15						
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 (2) (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
133,192	0	17,388	150,580	1
				2
43,462	0	12,841	56,303	3
				4
176,654	0	30,229	206,883	5
				6
				7
				8
				9
				10
				11
				12
				13
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Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1992

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a foot-

- note all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations]	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Cost of Transmission (\$)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Delivered to and received from						
2	Florida Power Corporation	10,532	10,150		14,126		14,126
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	Total	10,532	10,150		14,126		14,126

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	515,673
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	3,081,360
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.	702,182
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	29,974
7	Directors' Fees and Expenses	303,567
8	Internal and Public Communications	113,963
9	Allocation of Parent Company Costs	136,877
10	Miscellaneous Dues (38 items)	18,152
11	Labor Costs (not reclassified to Acct. 920.01)	297,757
12	Environmental	198,135
13	Miscellaneous (807 items)	364,577
14		
15		
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46	TOTAL	5,762,217

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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		1,591,698		1,591,698
2	Steam Production Plant	45,418,986			45,418,986
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventnl				
5	Hydraulic Production Plant-Pumped Strge				
6	Other Production Plant	3,650,603			3,650,603
7	Transmission Plant	6,684,690			6,684,690
8	Distribution Plant	26,625,233			26,625,233
9	General Plant	18,527,971			18,527,971
10	Common Plant-Electric				
11	TOTAL	100,907,483	1,591,698		102,499,181

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.

Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1992

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s) (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
12	Big Bend						
13	-----						
14	Common	See Note 1	41	(11)	2.4		32
15	Unit #1	See Note 1	38	(11)	2.3		23
16	Unit #2	See Note 1	37	(11)	2.6		26
17	Unit #3	See Note 1	40	(11)	2.4		27
18	Unit #4	See Note 1	40	(11)	2.7		35
19	#4 FGD	See Note 1	41	(11)	2.5		34
20							
21	Gannon						
22	-----						
23	Common	See Note 1	32	(22)	3.7		22
24	Unit #1	See Note 1	33	(22)	3.3		12.9
25	Unit #2	See Note 1	30	(22)	3.7		13
26	Unit #3	See Note 1	30	(22)	3.8		15.9
27	Unit #4	See Note 1	32	(22)	3.4		14.3
28	Unit #5	See Note 1	31	(11)	3.4		19
29	Unit #6	See Note 1	34	(11)	3.2		22
30							
31	Hookers Pt.						
32	Dinner Lake						
33							
34	311.01						
35	316.01						
36							
37							
38	Big Bend						
39	-----						
40	CT #1						
41	CT #2 & #3						
42							
43	Gannon						
44	-----						
45	CT #1						
46							
47	Phillips St						
48							
49							
50	Trans Plt.						
51	-----						
52	350.01						
53	352.00						
54	353.00						
55	354.00						
56	355.00						
57	356.00						
58	356.01						
59	357.00						
60	358.00						
61	359.00						
62							
63							

Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1992

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s) (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
64	Distr. Plt.						
65	-----						
66	361.00						
67	362.00						
68	364.00						
69	365.00						
70	366.00						
71	367.00						
72	368.00						
73	369.01						
74	369.02						
75	370.00						
76	373.00						
77	-----						
78							
79	General Plt						
80	-----						
81	390.00						
82	393.01						
83	394.01						
84	395.01						
85	396.00						
86	397.00						
87	397.01						
88	-----						
89							
90	Transport.						
91	-----						
92	392.01						
93	392.02						
94	392.03						
95	-----						
96							
97							
98							
99	Note 1 - Revised depreciation rates as of 1-1-92, per order no. PSC-92-1205-FOF-EI.						
100							
101							
102							
103							
104							
105							
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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		
4	ACCOUNT 426.1	
5	Salvation Army	10,084
6	United Way	296
7		-----
8	Total Account 426.1	10,380
9		-----
10	ACCOUNT 426.2	
11	None	-
12		
13	ACCOUNT 426.3	
14	Penalties	8,494
15		-----
16	ACCOUNT 426.4	
17	Dues	26,590
18	Transportation, Fees, Lodging & Other Incurred Costs	47,920
19		-----
20	Total Account 426.4	74,510
21		-----
22	ACCOUNT 426.5	
23	Preliminary Business Development Costs	42,913
24	Disallowed Land Costs	104,994
25		-----
26	Total Account 426.5	147,907
27		-----
28		
29	TOTAL ACCOUNT 426	241,291
30		=====
31	ACCOUNT 430	
32	None	-
33		
34	ACCOUNT 431	
35	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	3,479,724
36	Interest Expense - Commercial Paper (Various Interest Rates)	2,921,238
37	Interest Expense - Miscellaneous Other (Various Interest Rates)	444,317
38		-----
39	TOTAL ACCOUNT 431	6,845,279
40		=====
41		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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. 920001-EI.		189,849	189,849	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 920002-EG.		71,914	71,914	
10					
11					
12	Rate Case Filing - FPSC Docket No. 920324-EI				
13	Per PSC Order No. PSC-93-0165-FOF-EI				
14	amount deferred into 186 will be amortized				
15	over four years beginning in February, 1993.		1,546,702	1,546,702	-0-
16					
17					
18	Continuing surveillance and review of				
19	miscellaneous FERC Dockets.		266,452	266,452	
20					
21					
22	Continuing surveillance and review of				
23	miscellaneous FPSC Dockets.		171,868*	171,868*	
24					
25					
26	Minor Items (Less than \$25,000 each)		163,630	163,630	
27					
28					
29					
30					
31					
32					
33					
34					
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36					
37					
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40					
41					
42					
43					
44					
45	* Outside consultant fees only, does not include incidental company expenses.				
46	Total		2,410,415	2,410,415	-0-

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)	Deferred in Account 186, End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	189,849					1
							2
							3
							4
							5
							6
							7
							8
Electric	928	71,914					9
							10
							11
							12
							13
Electric	928	180,914	1,365,788	----	-0-	1,365,788	14
							15
							16
							17
Electric	928	266,452					18
							19
							20
							21
							22
Electric	928	171,868					23
							24
							25
Electric	928	163,630					26
							27
							28
							29
							30
							31
							32
							33
							34
							35
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							38
							39
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		1,044,627	1,365,788	-0-	-0-	1,365,788	46

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)	EPRI-Photo-Voltaic Powered M.O.S.	18817
2	B-(1)	Electric Power Research	18811
3	B-(4)	FCG-Florida Acid Deposition Study	18812
4	B-(4)	DOE-GN Cyclone Reburn NOx Control	18816
5	B-(1)	Improvements in Fossil/Plant O & M Practices	18819
6		Company cost share	
7		EPRI cost share	
8	B-(2)	EEI Emissions Reduct-Lawn Care	18821
9			
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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	0	107	19,277	0	1
0	3,681,360	930	3,681,360	0	2
21,570	0	506	21,570	0	3
1,005	12,000	512	13,005	0	4
450,000	12,411	511, 512	612,411	0	5
587,589	0	511, 512	587,589	0	6
185	50,000	930	50,185	0	7
					8
					9
					10
<u>1,060,349</u>	<u>3,755,771</u>		<u>4,985,397</u>	(1) 0	11
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Note 1: On Page 111, Column D, Line 62, the Balance at End of Year for Account 188 shows \$437,589 (the account balance was overstated, which was corrected in January, 1993). The correct End of Year Balance is \$0, which is shown above in Column G.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	18,155,664		
4	Transmission	3,050,628		
5	Distribution	8,257,897		
6	Customer Accounts	9,243,219		
7	Customer Service and Informational	3,790,007		
8	Sales	165,171		
9	Administrative and General	18,136,272		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	60,798,858		
11	Maintenance			
12	Production	24,298,059		
13	Transmission	1,590,289		
14	Distribution	4,753,836		
15	Administrative and General	2,112,171		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	32,754,355		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	42,453,723		
19	Transmission (Enter Total of lines 4 and 13)	4,640,917		
20	Distribution (Enter Total of lines 5 and 14)	13,011,733		
21	Customer Accounts (Transcribe from line 6)	9,243,219		
22	Customer Service and Information (Transcribe from line 7)	3,790,007		
23	Sales (Transcribe from line 8)	165,171		
24	Administrative and General (Enter Total of lines 9 and 15)	20,248,443		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	93,553,213	10,800,397	104,353,610
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:
Dec. 31, 1992

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)	93,553,213	10,800,397	104,353,610
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	25,857,044	3,891,551	29,748,595
66	Gas Plant			
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	25,857,044	3,891,551	29,748,595
69	Plant Removal (By Utility Department)			
70	Electric Plant	1,877,098	254,683	2,131,781
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	1,877,098	254,683	2,131,781
74	Other Accounts (Specify):			
75	Non Utility Accounts	30,589	84,044	114,632
76	Accounts Receivable & Deferred Accounts	3,148,748	184,739	3,333,487
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94				
95	TOTAL Other Accounts	3,179,337	268,782	3,448,119
96	TOTAL SALARIES AND WAGES	124,466,692	15,215,413	139,682,105

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is A Original

YEAR OF REPORT:
Dec. 31, 1992

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)	13,551,758
3	Steam	16,286,390	23	Requirements Sales for Resale (See instruction 4, page 311.)	178,238
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,531,800
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Department only, Excluding Station Use)	33,210
7	Other	62,868	27	Total Energy Losses	681,978
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	16,976,984
9	Net Generation (Enter Total of lines 3 thru 8)	16,349,258			
10	Purchases (Note 1)	627,148			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus 13)				
15	Transmission for Other (Wheeling)				
16	Received	59,012			
17	Delivered	58,052			
18	Net Transmission for Other (Line 16 minus line 17)	960			
19	Transmission By Others Losses	(382)			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,976,984			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. Include in the monthly amounts any energy losses associated with
4. 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).
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-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	1,283,238	110,722	2,815	17	8:00
30	February	1,089,692	65,398	2,192	9	9:00
31	March	1,212,212	137,009	2,154	12	20:00
32	April	1,265,453	195,145	2,227	23	18:00
33	May	1,408,226	200,973	2,426	29	17:00
34	June	1,574,105	249,054	2,664	11	18:00
35	July	1,794,127	289,041	2,800	9	16:00
36	August	1,598,032	190,849	2,662	19	18:00
37	September	1,561,505	208,734	2,650	21	18:00
38	October	1,401,286	284,733	2,291	9	17:00
39	November	1,478,390	402,837	2,239	4	19:00
40	December	1,310,718	242,137	2,206	3	8:00
41	TOTAL	16,976,984	2,576,632			

Note 1 - includes 413,228 mwhs of Cogeneration and 213,920 mwhs of Emergency A & B and Economy C & X purchases.

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)		
		Coal Tons	Gas MCF	Oil Bbl.	Coal Tons	Gas MCF	Oil Bbl.
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM			STEAM		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL			OUTDOOR BOILER		
3	Year Originally Constructed	1948			1957		
4	Year Last Unit was Installed	1955			1967		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.60			1,270.38		
6	Net Peak Demand on Plant-MW (60 minutes)	200			1,190		
7	Plant Hours Connected to Load	3,269			8,784		
8	Net Continuous Plant Capability (Megawatts)	212			1,172		
9	When Not Limited by Condenser Water	212			1,172		
10	When Limited by Condenser Water	Not normally limited			Not normally limited		
11	Average Number of Employees	81			296		
12	Net Generation, Exclusive of Plant Use - Kwh	220,572,000			5,226,835,000		
13	Cost of Plant:						
14	Land and Land Rights	437,471			1,555,490		
15	Structures and Improvements	7,657,278			49,441,927		
16	Equipment Costs	42,475,664			354,487,540		
17	Total Cost	50,570,413			405,484,957		
18	Cost per KW of Installed Capacity	217.41			319.18		
19	Production Expenses:						
20	Operation Supervision and Engineering	250,179			1,293,115		
21	Fuel	8,277,817			141,087,450		
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	1,195,585			2,939,569		
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	868,250			1,643,461		
27	Misc. Steam (or Nuclear) Power Expenses	2,156,353			3,250,190		
28	Rents						
29	Maintenance Supervision and Engineering	46,575			257,359		
30	Maintenance of Structures	289,688			2,142,763		
31	Maintenance of Boiler (or Reactor) Plant	1,609,681			10,849,663		
32	Maintenance of Electric Plant	847,650			2,865,679		
33	Maint. of Misc. Steam (or Nuclear) Plant	220,076			674,951		
34	Total Production Expenses	15,761,854			167,004,200		
35	Expenses per Net Kwh	7.15			3.20		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas	Oil	Coal	Gas	Oil
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)	Tons	MCF	Bbl.	Tons	MCF	Bbl.
38	Quantity (Units) of Fuel Burned			510,479	2,191,144		
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)			152,053	12,553		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year			16.41	61.86		
41	Average Cost of Fuel per Unit Burned			16.22	64.39		
42	Avg. Cost of Fuel Burned per Million Btu			2.54	2.56		
43	Avg. Cost of Fuel Burned per Kwh Net Gen.			3.75	2.70		
44	Average Btu per Kwh Net Generation			14,780	10,525		

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

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

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 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 PHILLIPS (g)			Plant Name (h)			Plant Name (i)			Line No.
COMBUSTION TURBINE			STEAM			COMBUSTION TURBINE			INT. COMBUSTION									1
FULL OUTDOOR			OUTDOOR BOILER			FULL OUTDOOR			CONVENTIONAL									2
1969			1970			1969			1983									3
1969			1985			1974			1983									4
18.00			1,822.50			175.50			46.30									5
13			1,745			150			42									6
54			8,784			355			2,299									7
17			1,689			177 @ winter peak			37									8
17			1,689			177 @ winter peak			37									9
N/A			Not normally limited			N/A			N/A									10
1			405			1			35									11
306,000			10,830,076,000			13,026,000			49,567,000									12
			5,147,145			834,366			179,223									13
75,362			149,721,411			1,500,850			11,050									14
1,734,099			814,718,764			20,960,502			59,371,353									15
1,809,461			969,587,320			23,295,718			59,561,626									16
100.53			532.01			132.74			1,286.43									17
			1,580,239						44,662									18
52,748			219,929,079			1,031,852			1,605,682									19
			6,735,927															20
			2,023,281			83,506			296,109									21
1,723			4,500,628						301,166									22
			17,164															23
			432,491						24,672									24
			2,879,683			2,633			40,413									25
			18,070,624															26
30,904			3,523,796			345,538			409,258									27
36			757,110			687			113,991									28
85,411			260,450,022			1,464,216			2,835,953									29
27.91			2.40			11.24			5.72									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
		1,055	4,538,567					38,410			75,942							32
		139,573	11,814					139,333			150,317							33
		25.85	47.79					25.95			17.51							34
		49.98	48.46					26.86			21.14							35
		8.53	2.05					4.59			3.35							36
		17.24	2.03					7.92			3.24							37
		20,220	9,902					17,256			9,673							38
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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

NOTES TO PAGE 402

Note 1

The total cost of plant for Gannon Steam (Line 17C) includes the Gannon oil backout assets, previously owned by the Gannon Project Trust, transferred to Tampa Electric Company of \$140,305,261, per Order No. PSC-92-0837-FOF-EI, dated 8/20/92.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 KW; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 KW installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in a footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity- Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	STEAM					
2	Dinner Lake Gas				7,793,000	
3	Oil				1,114,000	
4	Total	1966	12.65	12	8,907,000	3,465,303
5						
6						
7	** Park Street Gas				0	
8	Oil				0	
9	Total	1968	12.41	-	0	N/A
10						
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17	** Tampa Electric Company signed an agreement with Sebring Utilities Commission to operate the Park Street plant on behalf of Tampa Electric effective 4/30/91 through 5/7/91. The agreement was extended through 3/31/92. At that time, TECO exercised its salvage rights on the plant.					
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under sub-headings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
272.07	410,114	232,262	211,158	Gas	2.43	1
		68,326		Oil	3.13	2
		300,588			3.04	3
						4
						5
N/A	1,971	-	3,723	Gas	-	6
		-		Oil	-	7
		-			-	8
						9
						10
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 From (a) To (b)		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)
			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			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	4.29		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 Rd Sub	FPC Tie	230000		WDPSC	5.16		1
29	Sheldon Rd 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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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, 1992

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 From (a) To (b)		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)
			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	24.15		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	Pebbledale	Hardee Plant	230000		SSPSC	16.93		1
11	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
12	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
13	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
14	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
15	Ohio Sub	Juneau Sub	138000		CSPSC	2.31		
16	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
17	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
18	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
19	Ohio Sub	Clearview Sub	138000		WSPSC	1.87		1
20	Ohio Sub	Clearview Sub	138000		UNDERGRND	0.29		
21	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
22	Ohio Sub	Clearview Sub	138000		WSPSC	1.83		1
23	Gannon	Juneau Sub	138000		CSPSC	11.43		1
24	Gannon	Juneau Sub	138000		SSPDC		0.44	2
25	Gannon	Juneau Sub	138000		CSPSC		0.74	2
26	Various	Various	69000		SPSC	745.82		Var
27	Various	Various	69000		SPDC	8.48	5.35	
28	Various	Various	69000		DPSC	19.08		
29	Various	Various	69000		DPDC	1.75	1.45	
30	Various	Various	69000		UNDERGRND	7.42		
31								
32								
33								
34								
35								
36	TOTAL					1,183.75	30.77	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 ACSR/AW								9
1590 ACSR								10
600 CU., 954 ACSR								11
954 AAC & ACSR, 600 CU								12
600 CU								13
636 AAC & 795 SSAC								14
954 AAC & 795 ACSR								15
954 AAC								16
954 AAC								17
954 AAC								18
795 SSAC & 336 ACSR								19
500 AAC								20
795 SSAC, 954 AAC & 636 ACSR								21
795 SSAC, 954 AAC								22
1590 AAC								23
1590 AAC								24
1590 AAC								25
VARIOUS								26
VARIOUS								27
VARIOUS								28
VARIOUS								29
VARIOUS								30
* INCLUDES ROADS & TRAILS								31
** EXPENSES NOT AVAILABLE BY TRANSMISSION								32
								33
								34
								35
	11,898,172	105,136,281	117,034,453					36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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 *	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Ohio Sub.	Juneau Sub.	2.31	SPSC			
2	Various	Various	(1.22)	SPSC			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	* Net miles of transmission line added during 1992.						
26	** Net cost of additions to transmission lines during 1992.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		1.09				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				(152,202)	1,931,303	4,768,012	6,547,113	44

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	BOYSCOUT	DIST-UNATTENDED	138	13	
10	BRANDON-SAME	DIST-UNATTENDED	69	13	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69	13	
12	CALOOSA-RURAL	DIST-UNATTENDED	69	13	
13	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69	13	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69	13	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69	13	
16	COOLIDGE-TAMPA	DIST-UNATTENDED	69	13	
17	CORONET-RURAL	DIST-UNATTENDED	69	13	
18	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69	13	
19	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69	13	
20	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69	13	
21	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69	2	
22	DEL WEBB-SUN CITY	DIST-UNATTENDED	69	13	
23	EAST BAY-RURAL	DIST-UNATTENDED	69	13	
24	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69	13	
25	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69	13	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69	4	
27	EL PRADO-TAMPA	DIST-UNATTENDED	69	13	
28	ESTUARY-TAMPA	DIST-UNATTENDED	69	13	
29	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69	13	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13	3	
31	FERN STREET-TAMPA	DIST-UNATTENDED	13	4	
32	FERN STREET-TAMPA	DIST-UNATTENDED	69	13	
33	56TH STREET-TAMPA	DIST-UNATTENDED	69	13	
34	FIRST STREET-TAMPA	DIST-UNATTENDED	69	13	
35	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69	13	
36	FT. KING WY-RURAL	DIST-UNATTENDED	69	13	
37	46TH STREET-TAMPA	DIST-UNATTENDED	69	13	
38	14TH STREET-TAMPA	DIST-UNATTENDED	69	13	
39	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69	13	
40	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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
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
28.0	1					9
56.0	2					10
28.0	1					11
22.4	1					12
50.4	2					13
28.0	1					14
28.0	1					15
74.6	2					16
28.0	1					17
28.0	1					18
56.0	2					19
28.0	1					20
6.441	3					21
44.8	2					22
14.0	1					23
56.0	2					24
56.0	2					25
7.5	3					26
28.0	1					27
28.0	1					28
28.0	1					29
5.0	2					30
5.001	3					31
28.0	1					32
56.0	2					33
22.4	1					34
28.0	1					35
32.5	2					36
56.0	2					37
28.0	1					38
56.0	2					39
22.4	1					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	GORDONVILLE-RURAL	DIST-UNATTENDED	69	13	
2	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
3	GIBSONTON-SAME	DIST-UNATTENDED	69	13	
4	GRANADA-TAMPA	DIST-UNATTENDED	69	13	
5	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
6	GTE COLLIER	DIST-UNATTENDED	69	13	
7	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
8	HABANA-TAMPA	DIST-UNATTENDED	69	13	
9	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
10	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
11	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
12	IMPERIALAKES-RURAL	DIST-UNATTENDED	69	13	
13	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
14	IVY STREET-TAMPA	DIST-UNATTENDED	69	13	
15	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
16	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
17	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
18	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
19	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
20	LAKE GUM-RURAL	DIST-UNATTENDED	69	13	
21	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
22	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
23	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
24	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
25	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69	13	
26	LAKWOOD-BRANDON	DIST-UNATTENDED	69	13	
27	LOIS-TAMPA	DIST-UNATTENDED	13	4	
28	LOIS-TAMPA	DIST-UNATTENDED	69	13	
29	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69	13	
30	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
31	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
32	MARION-TAMPA	DIST-UNATTENDED	69	13	
33	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
34	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
35	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
36	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
37	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
38	MILLER MAC-RUSKIN	DIST-UNATTENDED	69	13	
39	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	
40	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
2	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	
3	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	
4	PINECREST-RURAL	DIST-UNATTENDED	69	13	
5	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
6	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
7	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
8	POLK CITY-SAME	DIST-UNATTENDED	69	13	
9	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
10	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
11	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
12	RIVERVIEW	DIST-UNATTENDED	69	13	
13	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
14	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
15	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
16	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
17	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
18	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
19	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69	13	
20	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
21	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
22	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
23	SUN CITY-SAME	DIST-UNATTENDED	69	13	
24	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
25	SYDNEY ROAD	DIST-UNATTENDED	69	13	
26	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
27	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69	13	
28	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
29	TERRACE-TAMPA	DIST-UNATTENDED	69	13	
30	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
31	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
32	TROUT CREEK-RURAL	DIST-UNATTENDED	69	13	
33	TURKEY FORD-RURAL	DIST-UNATTENDED	69	13	
34	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
35	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
36	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
37	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
38	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
39	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
40	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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)	
28.0	1					1
56.0	2					2
56.0	2					3
22.4	1					4
67.2	2					5
28.0	1					6
56.0	2					7
12.5	1					8
22.4	1					9
28.0	1					10
28.0	1					11
28.0	1					12
48.0	2					13
28.0	1					14
12.5	1					15
28.0	1					16
22.4	1					17
56.0	2					18
50.4	2					19
28.0	1					20
37.3	1					21
50.8	3					22
28.0	1					23
28.0	1					24
28.0	1					25
37.333	1					26
28.0	1					27
44.8	2					28
28.0	1					29
28.0	1					30
28.0	1					31
28.0	1					32
28.0	1					33
28.0	1					34
50.4	2					35
56.0	2					36
56.0	2					37
56.0	2					38
12.5	1					39
28.0	1					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 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	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
2	YUKON-TAMPA	DIST-UNATTENDED	69	13	
3	MISC-5 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
4	TOTAL DISTRIBUTION				
5	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
6	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
7	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
8	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
9	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
10	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
11	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
12	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
13	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
14	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
15	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
16	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
17	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
18	DALE MABRY-RURAL	TRANS-UNATTENDED	69	13	
19	DALE MABRY-RURAL	TRANS-UNATTENDED	230	69	
20	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
21	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
22	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
23	11TH AVE-TAMPA	TRANS-UNATTENDED	230	69	
24	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
25	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
26	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
27	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
28	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
29	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
30	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
31	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
32	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
33	HIMES-TAMPA	TRANS-UNATTENDED	69	13	
34	HIMES-TAMPA	TRANS-UNATTENDED	138	69	
35	HOKERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
36	HOKERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
37	HOKERS PT 2-TAMPA	TRANS-ATTENDED	69	13	
38	HOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
39	HOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
40	JACKSON RD-TAMPA	TRANS-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)	
28.0	1					1
50.4	2					2
24.377	9					3
4173.529	189					4
42.4	2					5
168.0	1					6
224.0	1					7
480.0	1					8
480.0	1					9
480.0	1					10
480.0	1					11
71.5	1					12
71.5	1					13
168.0	1					14
300.0	2					15
28.0	1					16
28.0	1					17
56.0	2					18
392.0	2					19
48.0	2					20
60.0	1					21
56.0	2					22
224.0	1					23
224.0	1					24
150.0	2					25
150.0	2					26
180.0	1					27
205.0	1					28
270.0	1					29
433.0	1					30
28.0	1					31
224.0	1					32
46.75	3					33
168.0	1					34
168.0	1					35
42.5	1					36
66.666	2					37
88.0	1					38
60.0	1					39
56.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	JACKSON RD-TAMPA	TRANS-UNATTENDED	230	69	
2	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
3	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
4	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	
5	MINES-RURAL	TRANS-UNATTENDED	230	69	
6	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
7	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
8	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
9	PHILLIPS-SEBRING	TRANS-ATTENDED	69	13	
10	RIVER-RURAL	TRANS-UNATTENDED	230	69	
11	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	
12	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
13	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
14	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
15	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
16	SO.GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
17	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
18	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
19					
20					
21	TOTAL TRANSMISSION				
22					
23					
24	TOTAL TRANSMISSION &				
25	DISTRIBUTION				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)	
224.0	1					1
56.0	2					2
336.0	2					3
48.0	2					4
392.0	2					5
50.4	2					6
672.0	2					7
168.0	1					8
50.0	2					9
448.0	2					10
28.0	1					11
168.0	1					12
364.0	2					13
168.0	1					14
28.0	1					15
196.0	1					16
420.0	2					17
28.0	1					18
-----	---					19
10261.716	76					20
-----	---					21
						22
						23
						24
14435.245	265					25
=====	===					26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
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	513,803	119,014	6,354.9
2	Additions During Year			
3	Purchases & Reused	9,565	5,903	287.8
4	Associated with Utility Plant Acquired			
5	Total Additions (Enter total of lines 3 and 4)	9,565	5,903	287.8
6	Reductions During Year			
7	Retirements	6,589	3,469	146.4
8	Associated with Utility Plant Sold			
9	Total Reductions (Enter total of lines 7 and 8)	6,589	3,469	146.4
10	Number at End of Year (Lines 1 + 5 - 9)	516,779	121,448	6,496.3
11	In Stock	14,882	1,420	140.2
12	Locked Meters on Customers' Premises	27,033		
13	Inactive Transformers on System			
14	In Customers' Use	474,741	119,561	6,319.4
15	In Company's Use	123	467	36.7
16	TOTAL End of Year (Enter total of lines 11 to 15. This line should equal line 10.)	516,779	121,448	6,496.3

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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.

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	66,787,983	197,031	(933,429)	389,773,897	NOTE 1
2	Water Pollution Control Facilities	6,930,936		4,278,683	38,434,416	NOTE 1
3	Solid Waste Disposal Costs	26,824,572	194,926	(1,007,913)	84,136,651	NOTE 1
4	Noise Abatement Equipment			286	350,068	NOTE 1
5	Esthetic Costs			(27)	36,672	NOTE 1
6	Additional Plant Capacity			357,576	6,943,489	NOTE 1
7	Miscellaneous (Identify significant)	(84)		(170,625)	7,062,474	NOTE 1
8	TOTAL (Total of lines 1 thru 7)	100,543,407	391,957	2,524,551	526,737,667	NOTE 1
9	Construction Work in Progress				0	

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 \$6,942,690. Gannon Coal Conversion costs of \$94,474,212 now owned by Tampa Electric are included under column (b) above.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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	15,935,715	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	16,775,268	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	24,502,013	
7	Replacement Power Costs	3,471,292	NOTE 3
8	Taxes and Fees		
9	Administrative and General	1,035,942	
10	Other (Identify significant)		
11	TOTAL	61,720,230	

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, 1992

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, T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also Chairman of the Board, 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.; Alan D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Senior Vice President - Finance, Treasurer and Chief Financial Officer of TECO Energy, Inc.; K. S. Surgenor (Vice President-Human Resources of Tampa Electric) is also Vice President - Human Resources of TECO Energy, Inc.; J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Secretary of TECO Energy, Inc.; R. H. Kessel (Secretary of Tampa Electric Company) is also Vice President - General Counsel and Secretary of TECO Energy, Inc.; G. A. Ehlers (Vice President - Information and Technology Engineering and Chief Information Officer of Tampa Electric Company) is also Vice President-Information and Technology Engineering and Chief Information Officer of TECO Energy, Inc.; and W. W. Hopkins (Vice President - Corporate Communications of Tampa Electric Company) is also Vice President-Corporate Communications of TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.

2. ** T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also Chairman of the Board and Director of TECO Diversified, Inc. J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Vice President, Secretary and Treasurer of TECO Diversified, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. R. H. Kessel (Secretary of Tampa Electric Company) is also Secretary of TECO Diversified, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Director, Vice President and Treasurer of TECO Diversified, 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 five operating companies: Premier Elkhorn Coal Company, Pike-Letcher Land Company, Gatliff Coal Company, Rich Mountain Coal Company and Clintwood Elkhorn Mining Company. TECO Properties Corp. owns three operating companies: CPSC, Inc., City Plaza Partners, Ltd. and 30th Street R & D Park, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.

*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.

** Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.

A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.

T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1992

3. ** J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Secretary and Treasurer of TECO Power Services Corporation, a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Power Services Corporation. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director and the Treasurer of TECO Power Services Corporation. R. H. Kessel (Secretary of Tampa Electric Company) is also the Secretary of TECO Power Services Corporation.
TECO Power Services Corporation owns seven operating companies: Hardee Power I, Inc., Hardee Power II, Inc., TPS Operations Company, TPS Clean Coal, Inc., Lake County Power Resources, Inc., Clean Power, Inc., and Clean Power Cogeneration, Inc.
See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation.
4. ** J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Secretary, Treasurer, Vice President and Director of TECO Finance, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Finance, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Director, President, and Treasurer of TECO Finance, Inc. R. H. Kessel (Secretary of Tampa Electric Company) is also a Director, the Vice President, and the Secretary of TECO Finance, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
5. ** J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Vice President, Secretary, Treasurer and Director of TECO Investments, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Investments, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director, the President, and Treasurer of TECO Investments, Inc. R. H. Kessel (Secretary of Tampa Electric Company) is also a Director, the Vice President, and Secretary of TECO Investments, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.
6. ** J. E. Sproull (Former Secretary and Treasurer of Tampa Electric Company) was also Director, Secretary and Treasurer of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. R. H. Kessel (Secretary of Tampa Electric Company) is also the Secretary of TERMCO, Inc. C. S. Campbell (Vice President - Services of Tampa Electric Company) is also a Director and the President of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director and the Treasurer of TERMCO, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.

** Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.
A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.
T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1992

7. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1992, Tampa Electric paid to Ferman Motor Car Company \$661,091 for the purchase of automobiles and related items.
8. G. Bostick (Director of Tampa Electric Company) is the Chairman of Comcar Industries, Inc. of Auburndale, Florida. During 1992, Tampa Electric paid to Comcar Leasing, Inc. \$490 for leasing of flat-bed trailers.
9. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is a Director of NationsBank Corporation. H. L. Culbreath (Director of Tampa Electric Company) retired as a Director of NationsBank Corporation in March 1992. In 1992, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$117,594 for pension plan trustee services to NationsBank Corporation. Tampa Electric also paid directly to NationsBank Corporation \$74,457 for fees associated with the issuance of Pollution Control Revenue Bonds and related services. Tampa Electric paid \$271,137 to NationsBank Corporation for credit card services.
10. C. D. Ausley (Director of Tampa Electric Company) is President of Ausley, McMullen, McGehee, Carothers & Proctor, P.A. During 1992, Tampa Electric paid \$937,837 to the Ausley law firm for legal services.
11. E. L. Flom (Director of Tampa Electric Company) is also Vice Chairman of the Board of Florida Steel Corporation, Tampa, Florida. During 1992, Tampa Electric paid \$16,538 for steel products.
12. E. L. Flom (Director of Tampa Electric Company) is also a Director of Outback Steakhouse. During 1992, Tampa Electric Company paid \$500.00 to Outback Steakhouse, Inc. for catering services.
13. J. A. Urquhart (Director of Tampa Electric Company) is also a Director of Hubbell, Inc. During 1992, Tampa Electric Company paid \$320,341 to Hubbell, Inc. or its subsidiaries for electrical products.
14. H. L. Culbreath (Director of Tampa Electric Company) is also a consultant for Tampa Electric Company. During 1992, Tampa Electric Company paid \$197,475 to H. L. Culbreath for consulting services.

** Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.
A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.
T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1992

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. Timothy L. Guzzle, Chairman of the Board, and Chief Executive Officer of Tampa Electric Company *

Chairman of the Board, President and Chief Executive Officer, TECO Energy, Inc., Tampa, Florida
Director, NationsBank Corporation, Charlotte, North Carolina
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
Director, TECO Power Services Corporation, Tampa, Florida
Director, TECO Diversified, Inc., Tampa, Florida
Director, TECO Coalbed Methane, Inc., Tampa, Florida

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

Executive Vice President - Utility Operations, TECO Energy, Inc.
Director - SunBank of Tampa, Tampa, Florida

3. Charles R. Black, Vice President - Project Management of Tampa Electric Company

No affiliations

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

President, TERMCO, Inc., Tampa, Florida

5. William M. Cantrell, Vice President - Energy Resources Planning of Tampa Electric Company

No affiliations

6. Gregory A. Ehlers, Vice President - Information and Technology Engineering and Chief Information Officer of Tampa Electric Company

Vice President - Information and Technology Engineering and Chief Information Officer, TECO Energy, Inc.

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

Vice President - Corporate Communications, TECO Energy, Inc.

8. Roger H. Kessel, Secretary of Tampa Electric Company *

Secretary, TECO Properties Corporation, Tampa, Florida
Secretary, Gatliff Coal Company, Nevisdale, Kentucky

* Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.
A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.
T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1992

- Secretary, Mid-South Towing Company, Tampa, Florida
Secretary, Electro-Coal Transfer Corporation, Davant, Louisiana
Secretary, Gulfcoast Transit Company, Tampa, Florida
Secretary, G C Service Company, Inc., Tampa, Florida
Vice President - General Counsel and Secretary, TECO Energy, Inc., Tampa, Florida
Secretary, TECO Transport & Trade Corporation, Tampa, Florida
Secretary, TECO Coal Corporation, Tampa, Florida
Secretary, TECO Towing Company, Tampa, Florida
Secretary, Rich Mountain Coal Company, Nevisdale, Kentucky
Vice President, Secretary and Director, TECO Finance, Inc., Tampa, Florida
Vice President, Secretary and Director, TECO Investments, Inc., Tampa, Florida
Secretary, TECO Power Services Corporation, Tampa, Florida
Secretary, Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Secretary, TERMCO, Inc., Tampa, Florida
Secretary, TECO Diversified Inc., Tampa, Florida
Secretary, TECO Coalbed Methane, Inc., Tampa, Florida
Secretary, Hardee Power I, Inc., Tampa, Florida
Secretary, Hardee Power II, Inc., Tampa, Florida
Secretary, Lake County Power Resources, Inc., Tampa, Florida
Secretary, TPS Operations Company, Tampa, Florida
Secretary, TPS Clean Coal, Inc., Tampa, Florida
Secretary, Pike - Letcher Land Company, Nevisdale, Kentucky
Secretary, Premier Elkhorn Coal Company, Nevisdale, Kentucky
Secretary, CPSC, Inc., Tampa, Florida
Secretary, Clean Power, Inc., Tampa, Florida
Secretary, Clean Power Cogeneration, Inc., Tampa, Florida
Secretary, 30th Street R & D Park, Inc., Tampa, Florida
9. Lester L. Lefler, Vice President-Controller of Tampa Electric Company

No affiliations
10. Alan D. Oak - Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company *

Senior Vice President - Finance, Treasurer, and Chief Financial Officer of TECO Energy, Inc., Tampa, Florida
Director and Treasurer - Hardee Power I, Inc., Tampa, Florida
Director and Treasurer - Hardee Power II, Inc., Tampa, Florida
Treasurer - G C Service Company, Inc., Tampa, Florida
Treasurer - Gatliff Coal Company, Nevisdale, Kentucky
Treasurer - Gulfcoast Transit Company, Tampa, Florida
Treasurer - Mid-South Towing Company, Tampa, Florida
Treasurer - Pike - Letcher Land Company, Nevisdale, Kentucky
Treasurer - Premier Elkhorn Coal Company, Nevisdale, Kentucky
Treasurer - Rich Mountain Coal Company, Nevisdale, Kentucky
Treasurer - Lake County Power Resources, Inc., Tampa, Florida
Treasurer - TECO Coal Corporation, Tampa, Florida
Treasurer - TECO Coalbed Methane, Inc., Tampa, Florida
Director, Vice President and Treasurer - TECO Diversified, Inc., Tampa, Florida
President, Treasurer and Director - TECO Investments, Inc., Tampa, Florida

* Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.
A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.
T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1992

President, Treasurer and Director - TECO Finance, Inc., Tampa, Florida
Treasurer and Director - TECO Power Services Corporation, Tampa, Florida
Treasurer and Director - TECO Properties Corporation, Tampa, Florida
Treasurer - TECO Towing Company, Tampa, Florida
Treasurer and Director - TECO Transport and Trade Corporation, Tampa, Florida
Treasurer and Director - TERMCO, Inc., Tampa, Florida
Treasurer and Director - TPS Clean Coal, Inc., Tampa, Florida
Treasurer and Director - TPS Operations Company, Tampa, Florida
Treasurer and Director - 30th Street R & D Park, Inc., Tampa, Florida
Treasurer and Director - Clean Power Cogeneration, Inc., Tampa, Florida
Treasurer and Director - Clean Power, Inc., Tampa, Florida
Treasurer and Director - Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Treasurer and Director - CPSC, Inc., Tampa, Florida
Treasurer and Director - Electro-Coal Transfer Corporation, Davant, Louisiana

11. John R. Rowe, Jr., Vice President - Regulatory Affairs of Tampa Electric Company

No affiliations

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

No affiliations

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

Vice President - Human Resources, TECO Energy, Inc.

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

No affiliations

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

No affiliations

16. Harry I. Wilson, Vice President - Transmission and Distribution of Tampa Electric Company

No affiliations

17. 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, Davant, Louisiana
Treasurer, Secretary and Director, Gulfcoast Transit Company, Tampa, Florida
Treasurer, Secretary and Director, G C Service Company, Inc., Tampa, Florida
Secretary, TECO Energy, Inc., Tampa, Florida

* Note: J. E. Sproull retired as Treasurer on 4/20/92 and as Secretary on 6/30/92.
A. D. Oak became Treasurer as of 4/21/92. R. H. Kessel became Secretary as of 7/1/92.
T. L. Guzzle became Chairman of the Board and Chief Executive Officer as of 4/21/92.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1992

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, Treasurer, and Director, TECO Finance, Inc., Tampa, Florida
Vice President, Secretary, Treasurer, and Director, 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, Secretary and Director, 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, Lake County Power Resources, Inc., Tampa, Florida
Secretary and Treasurer, TPS Operations Company, Tampa, Florida
Secretary and Treasurer, TPS Clean Coal, Inc., Tampa, Florida
Treasurer, Secretary and Director, Pike-Letcher Land Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, Premier Elkhorn Coal Company, Nevisdale, Kentucky
Secretary and Treasurer, CPSC, Inc., Tampa, Florida
Secretary and Treasurer, Clean Power, Inc., Tampa, Florida
Secretary and Treasurer, Clean Power Cogeneration, Inc., Tampa, Florida

18. C. DuBose Ausley, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida
President, Ausley, McMullen, McGehee, Carothers & Proctor, P.A., Tallahassee, Florida
Director, Centel Corporation, Chicago, Illinois
Director and Chairman of the Board, Capital City Bank Group, Inc., Tallahassee, Florida
Director, Blue Cross Blue Shield of Florida, Inc., Jacksonville, Florida
Chairman of the Board, Capital City First National Bank, Tallahassee, FL
Vice Chairman of the Board, Capital City Second National Bank, Tallahassee, Florida
Director, Capital Health Plan, Inc., Tallahassee, FL
Chairman of the Board, City National Bank, Tallahassee, FL
Vice Chairman of the Board, Havana State Bank, Havana, FL
Vice Chairman of the Board, Industrial National Bank, Tallahassee, FL

19. Sara L. Baldwin, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida

20. Guy Bostick, Director of Tampa Electric Company

Chairman of the Board, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida

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

Director, TECO Energy, Inc., Tampa, Florida
Director, NationsBank Corporation, Charlotte, North Carolina (Retired as of 3/92)
Director, Transco Energy Company, Houston Texas (Retired as of 3/92)

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1992

22. 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
23. Edward L. Flom, Director of Tampa Electric Company

Vice Chairman of the Board, Chief Executive Officer, and
Director, Florida Steel Corporation, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Outback Steakhouse, Inc., Tampa, Florida
24. 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
25. 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, New York, New York
Director, TECO Energy, Inc., Tampa, Florida
Director, Enhance Financial Services Group, Inc., New York, New York
26. Robert L. Ryan, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida
Senior Vice President and Chief Financial Officer, Medtronic, Inc., Minneapolis, Minnesota (Effective 4/15/93)
Vice President - Finance, Union Texas Petroleum Holdings, Inc., Houston, Texas (Resigned as of 4/93)
Director - Riverwood International Corporation, Atlanta, Georgia
27. J. Thomas Touchton, Director of Tampa Electric Company

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies (14)
Director, TECO Energy, Inc., Tampa, Florida
28. John A. Urquhart, Director of Tampa Electric Company

President, John A. Urquhart Associates, Fairfield, Connecticut
Director, Enron Corporation, Houston, Texas
Director, Aquarion Company, Bridgeport, Connecticut
Director, TECO Energy, Inc., Tampa, Florida
Director, Hubbell, Inc., Orange, Connecticut
29. 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, 1992

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, Inc. - parent company of four operating companies which provide marine shipping, 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 Corporation - advanced technology cogeneration and independent power generating projects
 - See pages 456-458 for details of transactions and amounts between Tampa Electric and TECO Power Services.
4. TECO Finance, Inc. - 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, Inc. - 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.

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1992

7. Ferman Motor Car Company - automobile dealership
 - Purchase of automobiles and related items in the amount of \$661,091.
8. NationsBank Corporation - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$192,051.
 - Credit card services in the amount of \$271,137.
9. Ausley, McMullen, McGehee, Carothers & Proctor, P.A. - legal firm
 - Services purchased by respondent in the amount of \$937,837.
10. Hubbell, Inc. - electrical products
 - Purchase of various electrical products in the amount of \$320,341.
11. Florida Steel Corporation - construction and industrial steel products
 - Purchase of industrial steel products in the amount of \$16,538.
12. H. L. Culbreath - consultant
 - Consulting services purchased by respondent in the amount of \$197,475.

NOTE 1: Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's retail service area did subscribe to electric service from the company.

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

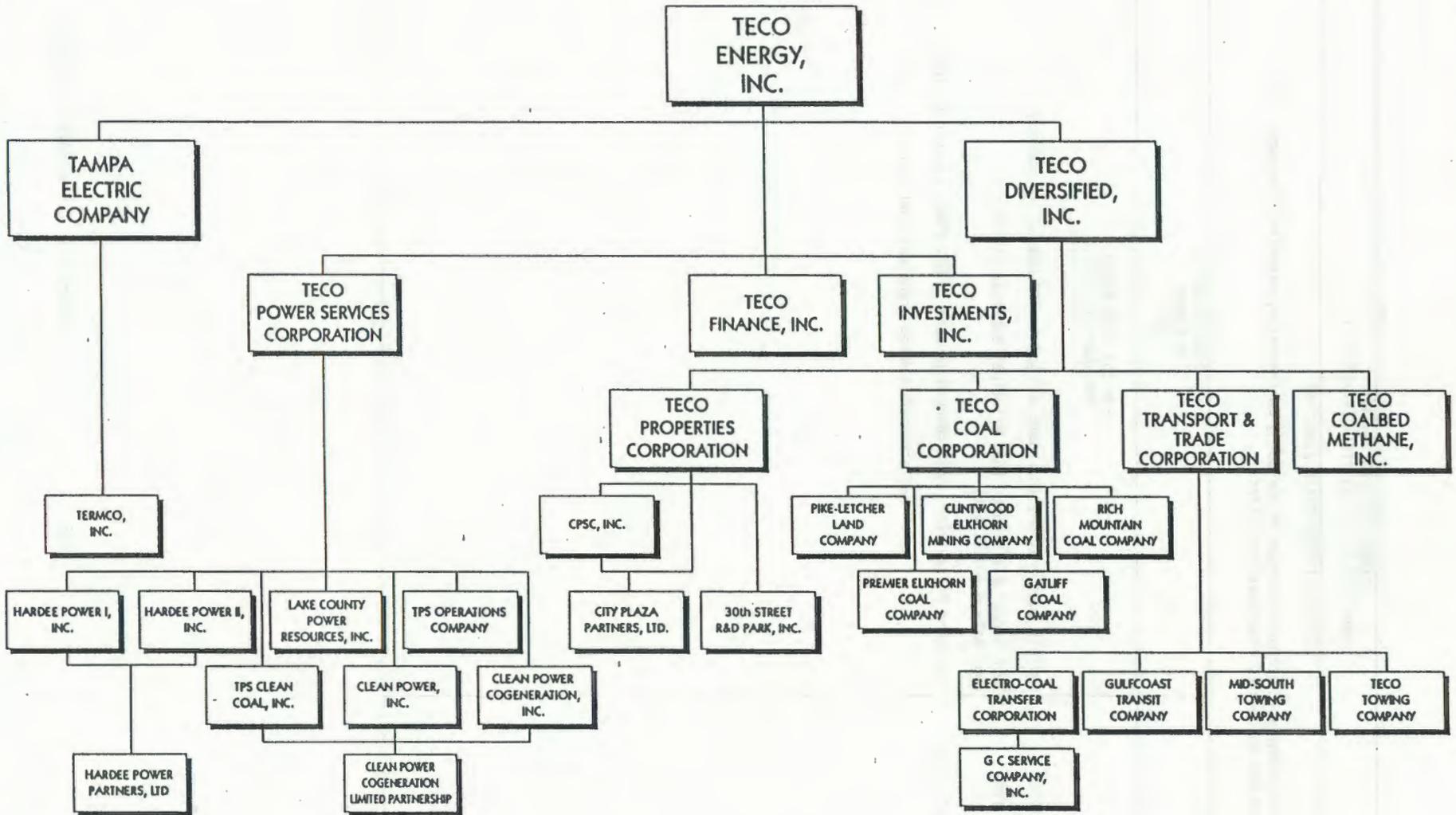
L. L. Lefler
Vice President - Controller
April 30, 1993

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, 1992
5		-----
6	May 26, 1992	Suffolk Cogeneration, Inc. name changed to TPS Operations Company.
7		
8	June 17, 1992	30th Street R & D Park, Inc. Principal business activity is real estate investment.
9		
10		
11	October 21, 1992	Southland Energy, Inc. name changed to Lake County Power Resources, Inc.
12		
13		See attached updated organizational chart.
14		
15		
16		
17		
18		
19		
20		
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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, 1992	
				"P" or "S" (d)	Dollar Amount (e)
1	Gatliff Coal Company	Coal Purchase	Coal supply agreement 11-01-1988 to 12-31-1998	P	\$88,549,624
2				.	
3					
4	TECO Trans. & Trade Corp.	Coal transportation, transfer and storage	Coal transportation agreement 11-01-1988 to 12-31-1998	P	\$95,975,172
5					
6					
7					
8	G C Service Company, Inc.	Unloading vessels at plant	Vessel unloading agreement 11-01-1988 to 12-31-1998	P	\$6,107,764
9					
10					
11					
12	TECO Properties Corp.	Lease of parking facilities at TECO Plaza	Lease agreement 05-29-91 to 05-28-92 05-28-92 to 05-27-93	P	\$374,602
13					
14					
15					
16	TECO Properties Corp.	Lease of office space at TECO Plaza	Lease agreement 04-24-1991 to 04-23-1992 04-23-1992 to 04-24-1993	S	\$28,977
17					
18					
19					
20	Hardee Power Partners	Purchased Test Generation	Operating agreement 07-27-89 to 07-27-2012	P	\$3,902,844
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, 1992	
				"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	\$7,700,618
2					
3					
4					
5					
6					
7	TECO Energy Inc.	Tax services	Not applicable	T	\$952,381
8					
9	TECO Energy Inc.	Legal services	Not applicable	T	\$492,923
10					
11	TECO Energy Inc.	Risk management	Not applicable	T	\$1,675,543
12					
13	TECO Energy Inc.	Data processing services	Not applicable	F	108,304
14	TECO Trans & Trade Corp.	"	"	F	40,047
15	TECO Properties Corp.	"	"	F	1,009
16	TECO Power Svcs. Corp.	"	"	F	5,364
17	TECO Finance, Inc.	"	"	F	333
18	Gatliff Coal Company	"	"	F	553
19	Hardee Power Partners	"	"	F	9,683
20	TPS Operations Company	"	"	F	4,194
21					
22					
23	(1) Parent company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.				
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, 1992	
				"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	\$8,679
2					
3					
4					
5					
6	TECO Energy Inc.	Personnel services	Not applicable	F	\$22,349
7	TECO Trans. & Trade Corp.	"	"	F	3,520
8	TECO Power Svcs. Corp.	"	"	F	5,097
9	Electro Coal Corp.	"	"	F	843
10	Hardee Power Partners	"	"	F	40,570
11	Gatliff Coal Company	"	"	F	442
12	Midsouth Towing Co.	"	"	F	2,988
13	TECO Energy Inc.	Accounting services	Not applicable	F	\$138,658
14	TECO Trans. & Trade Corp.	"	"	F	3,574
15	Hardee Power Partners	"	"	F	10,140
16	TECO Power Svcs. Corp.	"	"	F	18,623
17	TPS Operations Company	"	"	F	3,017
18	TECO Energy Inc.	Corporate communications	Not applicable	F	\$335,230
19	TECO Trans. & Trade Corp.	including graphics services	"	F	3,461
20	Midsouth Towing Co.	"	"	F	496
21	Gulfcoast Transit Co.	"	"	F	819
22	Gatliff Coal Company	"	"	F	384
23	TECO Power Svcs. Corp.	"	"	F	5,081
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, 1992	
				"T" or "F" (d)	Dollar Amount (e)
1	Hardee Power Partners	Purchasing department activities on behalf of affiliates/ payments	Not applicable	F	\$25,609
2					
3					
4					
5					
6	TECO Energy Inc.	Building services	Not applicable	F	\$327,835
7	TECO Trans.& Trade Corp.	(Janitorial, maintenance,	"	F	18,151
8	TECO Power Svcs. Corp.	furniture purchases, etc.)	"	F	74,851
9	TECO Properties Corp.	"	"	F	12,969
10	Electro Coal Corp.	"	"	F	2,742
11	Midsouth Towing Co.	"	"	F	1,712
12	Gulfcoast Transit Co.	"	"	F	3,436
13	TECO Finance, Inc.	"	"	F	1,164
14	Hardee Power Partners	"	"	F	15,012
15	TECO Investments, Inc.	"	"	F	2,505
16	TPS Operations Company	"	"	F	1,403
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.	Gatliff Coal Company 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, 1992	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Vehicles owned by Tampa	Not applicable	F	\$131,543
2	TECO Trans.& Trade Corp.	Electric and provided to	"	F	4,114
3	TECO Power Svcs. Corp.	affiliates. Vehicle cost	"	F	60,205
4	TECO Properties Corp.	fully allocated to	"	F	7,204
5	TECO Coal Corp.	affiliates.	"	F	4,304
6	Gatliff Coal Company	"	"	F	306
7	Hardee Power Partners	"	"	F	10,439
8	TECO Finance, Inc.	"	"	F	4,522
9					
10	TECO Energy Inc.	Office space costs at TECO	Not applicable	F	\$243,358
11	TECO Power Svcs. Corp.	Plaza allocated to	"	F	65,697
12		affiliates			
13					
14	Gulfcoast Transit Co.	Environmental services	Not applicable	F	\$724
15	Hardee Power Partners	"	"	F	2,374
16					
17					
18					
19	TECO Energy Inc.	Engineering services	Not applicable	F	\$350
20	TECO Trans.& Trade Corp.	"	"	F	1,658
21	TECO Power Svcs. Corp.	"	"	F	14,653
22	Gatliff Coal Company	"	"	F	678
23	Hardee Power Partners	"	"	F	354,481
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, 1992	
				"T" or "F" (d)	Dollar Amount (e)
1	TERMCO Inc. (1)	Sale of property	Not applicable	T	\$3,014
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	(1) Organized to serve as broker for Tampa Electric Company's purchases and sales of real property.				
21	Transactions shown here reflect movement of cash between Tampa Electric and TERMCO in TERMCO's				
22	capacity as broker.				
23					
24					
25					

**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, 1992	
6			-----	
7			No Transactions	
8				
9				
10				
11				
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TAMPA ELECTRIC COMPANY
 EMPLOYEE TRANSFERS DURING
 YEAR ENDED DECEMBER 31, 1992

EMPLOYEE NAME	TRANSFERRED		PREVIOUS JOB ASSIGNMENT	NEW JOB ASSIGNMENT	DURATION
	TO	FROM			
Veronica Taylor	Tampa Electric Company TECO Energy, Inc.	TECO Properties Tampa Electric Company	Financial Analyst Conservation/OBO Accountant	Conservation/OBO Accountant Treasury Analyst	Permanent
Michael Heagerty	TECO Power Services Corporation	Tampa Electric Company	Consulting Engineer	Senior Engineer	Permanent
Richard Ankrum	Tampa Electric Company	TECO Energy, Inc.	Sr. Corporate Accountant	Supervisor Budgets	Permanent
Frances Newsome	Tampa Electric Company	TECO Energy, Inc.	Executive Secretary	Senior Technical Assistant	Permanent
Todd Rehder	TECO Energy, Inc.	Tampa Electric Company	Fuels Accountant	Associate Internal Auditor	Permanent
Stephen Jenkins	TECO Power Services Corporation	Tampa Electric Company	Manager Federal Affairs	Manager Advanced Technology	Permanent
William Lax	Tampa Electric Company	TECO Energy, Inc.	Director Economic Development	Director Economic Development	Permanent
Paul Carpinone	TECO Power Services Corporation	Tampa Electric Company	Consulting Engineer	Senior Environmental Coord.	Permanent
Sheryl Perez	TECO Power Services Corporation	Tampa Electric Company	Fuels Technician	Fuels Technician	Permanent
Stephen Waters	TPS Operations	Tampa Electric Company	Mechanic Certified Welder	System Operator	Permanent
David Ross	TPS Operations	Tampa Electric Company	Principal Engineer	Senior Engineer	Permanent

NOTE (1): 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).

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1992

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	428,785	454		
Telecommunications Equip Rental	4,149,122	101 & 106	632,685	454	123,593	588, 592, 920, 921, 931, 932
Pole Attachments	Indeterminate	101 & 106	2,901,352	454		
Computer Services	Indeterminate	101	114,060	456		
Gypsum Sales	Indeterminate	101	635,409	456		
Steam Sales	Indeterminate	101	329,949	456		
Training Modules	Not Applicable	N/A	192,150	456		
TOTAL			5,234,390			

* The above revenues are the result of incidental services. 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 them. 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, 1992

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

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$2,699,290
Construction Work in Progress	40,128
Plant Acquisition Adjustment	-
Plant Held for Future Use	36,792
Materials and Supplies	37,139
Less:	
Depreciation and Amortization	(995,616)
Contributions in Aid of Construction	*
Net Book Costs	\$1,817,733
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$1,005,782
Depreciation and Amortization Expenses	102,081
Income Taxes	61,809
Other Taxes	78,626
Other Operating Expenses	610,030
Total Operating Expenses	852,546
Net Operating Income	153,236
Other Income (Deductions)	186
Interest Expense	42,637
Net Income	\$110,785
Customers (Intrastate Only)	
Residential - Yearly Average	412,970
Commercial - Yearly Average	51,727
Industrial - Yearly Average	509
Others - Yearly Average	3,790
Total	468,996
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	13,463
Average Residential Cost per KWH (cents/KWH)	8.00 ¢
Average Residential Monthly Bill	\$89.79
Gross Plant Investment per Customer	\$5,755

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

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY -----
UTILITY PLANT -----				
ELECTRIC PLANT IN SERVICE (101)	2,586,221,206	2,563,517,029	22,704,177	0
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)	36,792,205	36,382,962	409,243	0
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	113,068,844	112,076,224	992,620	0
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	23,326,489	23,031,260	295,229	0
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)	16,801,692	16,589,044	212,648	0
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(984,581,997)	(975,531,208)	(9,050,789)	0
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(11,033,640)	(10,932,213)	(101,427)	0
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	1,780,594,799	1,765,133,098	15,461,701	0
OTHER PROPERTY AND INVESTMENTS -----				
NONUTILITY PROPERTY (121)	453,374	0	0	453,374
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(272,010)	0	0	(272,010)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	9,912	88	0
OTHER INVESTMENTS (124)	440,765	436,896	3,869	0
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	632,129	446,808	3,957	181,364

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
CURRENT AND ACCRUED ASSETS				
CASH (131)	10,948,963	10,850,588	98,375	0
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	81,998	81,199	799	0
WORKING FUNDS (135)	61,105	60,509	596	0
TEMPORARY CASH INVESTMENTS (136)	19,183,397	18,996,440	186,957	0
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	64,142,948	63,517,824	625,124	0
OTHER ACCOUNTS RECEIVABLE (143)	10,982,337	10,884,363	97,974	0
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(1,022,993)	(1,013,023)	(9,970)	0
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	515,555	39,352	354	475,849
FUEL STOCK (151)	86,467,921	85,625,222	842,699	0
FUEL STOCK EXPENSES UNDISTRIBUTED (152)				
RESIDUALS (153)				
PLANT MATERIALS AND OPERATING SUPPLIES (154)	37,144,521	36,770,887	373,634	0
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	(5,182)	(5,131)	(51)	0
PREPAYMENTS (165)	4,381,255	4,335,872	42,672	2,711
INTEREST AND DIVIDENDS RECEIVABLE (171)	417,194	413,128	4,066	0
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	18,938,680	18,754,108	184,572	0
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
TOTAL CURRENT AND ACCRUED ASSETS	252,237,699	249,311,338	2,447,801	478,560

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED DEBITS -----				
UNAMORTIZED DEBT EXPENSE (181)	16,181,841	16,050,296	131,545	0
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)				
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	881,277	872,688	8,589	0
CLEARING ACCOUNTS (184)	356,785	353,308	3,477	0
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	25,807,437	25,544,367	263,070	0
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	437,589	433,324	4,265	0
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	31,144,759	29,183,896	239,185	1,721,678
TOTAL DEFERRED DEBITS	74,809,688	72,437,879	650,131	1,721,678
TOTAL ASSETS AND OTHER DEBITS	2,108,274,315	2,087,329,123	18,563,590	2,381,602
PROPRIETARY CAPITAL -----				
COMMON STOCK ISSUED (201)	119,696,788	118,723,753	973,035	0
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	54,956,000	54,509,254	446,746	0
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,089	156	0
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	28,008	230	0
MISCELLANEOUS PAID IN CAPITAL (211)	509,578,908	505,436,456	4,142,452	0
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
SCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,678,496)	(13,757)	0
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	182,273,389	180,791,658	1,481,731	0
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	864,860,315	857,829,722	7,030,593	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
LONG TERM DEBT -----				
BONDS (221)	644,675,000	639,434,330	5,240,670	0
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	191,553	189,996	1,557	0
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
TOTAL LONG-TERM DEBT	644,866,553	639,624,326	5,242,227	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)	5,767,540	5,711,411	56,129	0
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	1,290,373	1,277,815	12,558	0
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)				
TOTAL OTHER NONCURRENT LIABILITIES	7,057,913	6,989,226	68,687	0
CURRENT & ACCRUED LIABILITIES -----				
NOTES PAYABLE (231)	29,200,000	28,962,628	237,372	0
ACCOUNTS PAYABLE (232)	42,498,775	42,101,628	397,147	0
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	24,044,474	23,806,766	233,960	3,748
CUSTOMER DEPOSITS (235)	45,078,959	45,036,990	0	41,969
TAXES ACCRUED (236)	4,030,000	3,617,743	35,553	376,704
INTEREST ACCRUED (237)	11,571,071	11,458,463	112,608	0
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	3,097,337	3,067,194	30,143	0
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	8,151,695	8,072,364	79,331	0
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
TOTAL CURRENT & ACCRUED LIABILITIES	167,672,311	166,123,776	1,126,114	422,421

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED CREDITS -----				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	15,137,808	11,422,748	110,468	3,604,592
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	70,945,521	70,350,943	576,582	17,996
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)	11,829	11,714	115	0
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	8,140,109	8,073,937	66,172	0
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	326,397,168	323,743,831	2,653,337	0
ACCUMULATED DEFERRED INCOME TAXES (283)	3,184,788	3,158,898	25,890	0
TOTAL DEFERRED CREDITS	423,817,223	416,762,071	3,432,564	3,622,588
TOTAL LIABILITIES AND OTHER CREDITS	2,108,274,315	2,087,329,121	16,900,185	4,045,009
ELECTRIC PLANT IN SERVICE -----				
INTANGIBLE PLANT				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	14,675,183	14,549,388	125,795	0
TOTAL INTANGIBLE PLANT	14,675,183	14,549,388	125,795	0
PRODUCTION PLANT - STEAM				
LAND AND LAND RIGHTS (310)				
STRUCTURES AND IMPROVEMENTS (311)	7,249,234	7,158,776	90,458	0
BOILER PLANT EQUIPMENT (312)	213,349,540	210,687,297	2,662,243	0
ENGINES AND ENGINE DRIVEN GENERATORS (313)	796,400,095	786,462,363	9,937,732	0
TURBOGENERATOR UNITS (314)	256,051,111	252,856,024	3,195,087	0
ACCESSORY ELECTRIC EQUIPMENT (315)	140,545,817	138,792,042	1,753,775	0
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	26,751,162	26,417,353	333,809	0
TOTAL STEAM PRODUCTION PLANT	1,440,346,959	1,422,373,855	17,973,104	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, 1992

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)	1,013,589	1,000,946	12,643	0
STRUCTURES AND IMPROVEMENTS (341)	1,587,261	1,567,463	19,798	0
FUEL HOLDERS, PRODUCTS, AND ACCESSORIES (342)	1,151,019	1,136,662	14,357	0
PRIME MOVERS (343)				
GENERATORS (344)	78,008,384	77,035,359	973,025	0
ACCESSORY ELECTRIC EQUIPMENT (345)	2,884,882	2,848,898	35,984	0
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	21,668	21,398	270	0
TOTAL OTHER PRODUCTION PLANT	84,666,803	83,610,726	1,056,077	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	9,971,257	9,847,041	124,216	0
STRUCTURES AND IMPROVEMENTS (352)	1,109,014	1,095,199	13,815	0
STATION EQUIPMENT (353)	89,168,406	88,057,603	1,110,803	0
TOWERS AND FIXTURES (354)	4,338,689	4,284,640	54,049	0
POLES AND FIXTURES (355)	48,194,728	47,594,349	600,379	0
OVERHEAD CONDUCTORS AND DEVICES (356)	52,811,987	52,154,089	657,898	0
UNDERGROUND CONDUIT (357)	695,158	686,498	8,660	0
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	905,245	11,419	0
ROADS AND TRAILS (359)	2,061,811	2,036,126	25,685	0
TOTAL TRANSMISSION PLANT	209,267,714	206,660,790	2,606,924	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	4,649,653	4,649,653	0	0
STRUCTURES AND IMPROVEMENTS (361)	560,514	560,514	0	0
STATION EQUIPMENT (362)	87,522,701	87,522,701	0	0
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	90,924,638	90,924,638	0	0
OVERHEAD CONDUCTORS AND DEVICES (365)	117,624,452	117,624,452	0	0
UNDERGROUND CONDUIT (366)	52,142,538	52,142,538	0	0
UNDERGROUND CONDUCTORS AND DEVICES (367)	65,980,444	65,980,444	0	0
LINE TRANSFORMERS (368)	168,253,624	168,253,624	0	0
SERVICES (369)	66,407,495	66,407,495	0	0
METERS (370)	35,330,533	35,220,404	110,129	0
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	48,061,141	48,061,141	0	0
TOTAL DISTRIBUTION PLANT	737,457,733	737,347,604	110,129	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	3,721,203	3,689,305	31,898	0
STRUCTURES AND IMPROVEMENTS (390)	48,223,794	47,810,420	413,374	0
OFFICE FURNITURE AND EQUIPMENT (391)	39,951,482	39,609,018	342,464	0
TRANSPORTATION EQUIPMENT (392)	33,409,783	33,123,395	286,388	0
STORES EQUIPMENT (393)	861,865	854,477	7,388	0
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	3,632,678	3,601,539	31,139	0
LABORATORY EQUIPMENT (395)	2,595,059	2,572,814	22,245	0
POWER OPERATED EQUIPMENT (396)	883,351	875,779	7,572	0
COMMUNICATION EQUIPMENT (397)	79,276,727	78,597,168	679,559	0
MISCELLANEOUS EQUIPMENT (398)	319,716	316,975	2,741	0
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	212,875,658	211,050,890	1,824,768	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,699,290,050	2,675,593,253	23,696,797	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
ELECTRIC OPERATING REVENUES -----				
SALES OF ELECTRICITY -----				
RESIDENTIAL SALES (440)	444,961,224	444,961,224	0	0
COMMERCIAL AND INDUSTRIAL SALES (442)	404,093,649	404,093,649	0	0
PUBLIC STREET AND HIGHWAY LIGHTING (444)	7,969,010	7,969,010	0	0
OTHER SALES TO PUBLIC AUTHORITIES (445)	63,948,806	63,948,806	0	0
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	920,972,689	920,972,689	0	0
SALES FOR RESALE (447)	72,956,646	62,805,381	10,151,265	0
TOTAL SALES OF ELECTRICITY	993,929,335	983,778,070	10,151,265	0
PROVISION FOR RATE REFUNDS (449.1)	(360,000)	(360,000)	0	0
NET SALES OF ELECTRICITY	993,569,335	983,418,070	10,151,265	0
OTHER OPERATING REVENUES -----				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,101,746	4,101,746	0	0
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	3,962,822	3,962,822	0	0
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	4,147,918	4,146,073	1,845	0
TOTAL OTHER OPERATING REVENUES	12,212,486	12,210,641	1,845	0
TOTAL ELECTRIC OPERATING REVENUES (400)	1,005,781,821	995,628,711	10,153,110	0
ELECTRIC OPERATING EXPENSES -----				
OPERATION AND MAINTENANCE EXPENSES -----				
[*] STEAM POWER GENERATION - OPERATION [*] -----				
OPERATION SUPERVISION AND ENGINEERING (500)	3,154,871	3,115,394	39,477	0
FUEL RECOVERABLE (501.1)	361,872,650	357,113,590	4,759,060	0
FUEL NON-RECOVERABLE (501.2)	7,722,283	7,621,746	100,537	0
STEAM EXPENSES (502)	11,070,089	10,931,568	138,521	0
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	4,612,226	4,554,513	57,713	0
MISCELLANEOUS STEAM POWER EXPENSES (506)	10,001,204	9,876,058	125,146	0
RENTS (507)	16,664	16,455	209	0
TOTAL OPERATION	398,449,987	393,229,324	5,220,663	0
[*] STEAM POWER GENERATION - MAINTENANCE [*] -----				
MAINTENANCE SUPERVISION & ENGINEERING (510)	762,550	753,008	9,542	0
MAINTENANCE OF STRUCTURES (511)	5,346,621	5,279,718	66,903	0
MAINTENANCE OF BOILER PLANT (512)	30,633,412	30,250,095	383,317	0
MAINTENANCE OF ELECTRIC PLANT (513)	7,260,059	7,169,213	90,846	0
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,676,304	1,655,328	20,976	0
TOTAL MAINTENANCE	45,678,946	45,107,362	571,584	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	444,128,933	438,336,686	5,792,247	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

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, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY -----
[*] OTHER POWER GENERATION - OPERATION [*]				

OPERATION SUPERVISION AND ENGINEERING (546)	45,349	44,750	599	0
FUEL RECOVERABLE (547.1)	2,498,996	2,498,997	(1)	0
FUEL NON-RECOVERABLE (547.2)	191,287	191,287	0	0
GENERATION EXPENSES (548)	380,899	375,868	5,031	0
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	302,889	298,888	4,001	0
RENTS (550)	0	0	0	0
	-----	-----	-----	-----
TOTAL OPERATION	3,419,420	3,409,790	9,630	0

[*] OTHER POWER GENERATION - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (551)	27,211	26,852	359	0
MAINTENANCE OF STRUCTURES (552)	43,045	42,476	569	0
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	795,885	785,373	10,512	0
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	114,714	113,199	1,515	0
	-----	-----	-----	-----
TOTAL MAINTENANCE	980,855	967,900	12,955	0

TOTAL OTHER POWER GENERATION O & M	4,400,275	4,377,690	22,585	0
=====				
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*]				

PURCHASED POWER RECOVERABLE (555.1)	18,443,160	18,278,965	164,195	0
PURCHASED POWER NON-RECOVERABLE (555.2)	1,228,041	1,149,643	78,398	0
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	5,948,857	6,034,266	(85,409)	0
	-----	-----	-----	-----
TOTAL OTHER POWER SUPPLY EXPENSES O & M	25,620,058	25,462,874	157,184	0

TOTAL POWER PRODUCTION EXPENSES	474,149,266	468,177,250	5,972,016	0
=====				
[*] TRANSMISSION EXPENSES - OPERATION [*]				

OPERATION SUPERVISION & ENGINEERING (560)	1,079,878	1,065,336	14,542	0
LOAD DISPATCHING (561)	1,277,483	1,260,280	17,203	0
STATION EXPENSES (562)	903,581	891,413	12,168	0
OVERHEAD LINE EXPENSES (563)	139,988	138,103	1,885	0
UNDERGROUND LINE EXPENSES (564)	48	47	1	0
TRANSMISSION OF ELECTRICITY BY OTHERS (565)	14,126	13,936	190	0
MISCELLANEOUS TRANSMISSION EXPENSES (566)	328,959	324,529	4,430	0
RENTS (567)	21,914	21,619	295	0
	-----	-----	-----	-----
TOTAL OPERATION	3,765,977	3,715,263	50,714	0

[*] TRANSMISSION EXPENSES - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (568)				
MAINTENANCE OF STRUCTURES (569)	17,437	17,202	235	0
MAINTENANCE OF STATION EQUIPMENT (570)	1,880,045	1,854,728	25,317	0
MAINTENANCE OF OVERHEAD LINES (571)	1,777,488	1,753,552	23,936	0
MAINTENANCE OF UNDERGROUND LINES (572)	435	429	6	0
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)	28	28	0	0
	-----	-----	-----	-----
TOTAL MAINTENANCE	3,675,433	3,625,939	49,494	0

TOTAL TRANSMISSION EXPENSES O & M	7,441,410	7,341,202	100,208	0
=====				

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] DISTRIBUTION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (580)	1,287,248	1,287,248	0	0
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	799,810	799,810	0	0
OVERHEAD LINE EXPENSES (583)	555,716	555,716	0	0
UNDERGROUND LINE EXPENSES (584)	242,106	242,106	0	0
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	595,815	595,815	0	0
METER EXPENSES (586)	2,363,511	2,354,965	8,546	0
CUSTOMER INSTALLATIONS EXPENSES (587)	1,403,206	1,403,206	0	0
MISCELLANEOUS EXPENSES (588)	4,358,075	4,358,075	0	0
RENTS (589)	26,902	26,902	0	0
TOTAL OPERATION	11,632,389	11,623,843	8,546	0
[*] DISTRIBUTION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	886,929	886,929	0	0
MAINTENANCE OF STRUCTURES (591)	217,903	217,903	0	0
MAINTENANCE OF STATION EQUIPMENT (592)	1,184,990	1,184,990	0	0
MAINTENANCE OF OVERHEAD LINES (593)	9,050,817	9,050,817	0	0
MAINTENANCE OF UNDERGROUND LINES (594)	731,388	731,388	0	0
MAINTENANCE OF LINE TRANSFORMERS (595)	327,733	327,733	0	0
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,322,644	1,322,644	0	0
MAINTENANCE OF METERS (597)	455,560	453,913	1,647	0
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	3,267	3,267	0	0
TOTAL MAINTENANCE	14,181,231	14,179,584	1,647	0
TOTAL DISTRIBUTION EXPENSES O & M	25,813,620	25,803,427	10,193	0
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*]				
SUPERVISION (901)	528,347	526,794	1,553	0
METER READING EXPENSES (902)	2,102,576	2,096,395	6,181	0
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	13,470,391	13,430,792	39,599	0
UNCOLLECTIBLE ACCOUNTS (904)	1,735,904	1,735,904	0	0
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	118	118	0	0
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	17,837,336	17,790,003	47,333	0
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION [*]				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	16,821,614	16,821,614	0	0
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	679,493	679,493	0	0
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	17,501,107	17,501,107	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
[*] SALES EXPENSES - OPERATION [*] -----				
SUPERVISION (911)	20,717	20,717	0	0
DEMONSTRATING AND SELLING EXPENSES (912)	141,522	141,522	0	0
ADVERTISING EXPENSES (913)	78,394	78,394	0	0
MISCELLANEOUS SALES EXPENSES (916)				
TOTAL SALES EXPENSES O & M	240,633	240,633	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*] -----				
ADMINISTRATIVE AND GENERAL SALARIES (920)	19,731,517	19,544,859	186,658	0
OFFICE SUPPLIES AND EXPENSES (921)	9,664,232	9,572,811	91,421	0
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(4,371,607)	(4,330,252)	(41,355)	0
OUTSIDE SERVICES EMPLOYED (923)	1,884,544	1,866,716	17,828	0
PROPERTY INSURANCE (924)	2,409,567	2,386,773	22,794	0
INJURIES AND DAMAGES (925)	2,240,446	2,219,252	21,194	0
EMPLOYEE PENSIONS AND BENEFITS (926)	21,563,360	21,359,373	203,987	0
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	1,044,627	1,034,745	9,882	0
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	86,795	85,974	821	0
MISCELLANEOUS GENERAL EXPENSES (930.2)	5,762,217	5,707,707	54,510	0
RENTS (931)	3,077,895	3,048,779	29,116	0
TOTAL OPERATION	63,093,593	62,496,737	596,856	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*] -----				
MAINTENANCE OF GENERAL PLANT (932)	3,984,159	3,946,469	37,690	0
TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	67,077,752	66,443,206	634,546	0

TOTAL ELECTRIC OPERATION EXPENSES (401)	541,560,500	535,469,574	6,090,926	0

TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	68,500,624	67,827,254	673,370	0

TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	610,061,124	603,296,828	6,764,296	0
=====				
DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	45,418,986	44,823,499	595,487	0
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	3,650,603	3,603,148	47,455	0
TRANSMISSION PLANT	6,684,690	6,597,687	87,003	0
DISTRIBUTION PLANT	26,625,233	26,625,233	0	0
GENERAL PLANT	18,527,971	18,349,769	178,202	0
COMMON PLANT - ELECTRIC				
TOTAL DEPRECIATION EXPENSE (403)	100,907,483	99,999,336	908,147	0
=====				

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT -----				
INTANGIBLE PLANT	1,591,698	1,576,389	15,309	0
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)	1,591,698	1,576,389	15,309	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)	(418,310)	(414,287)	(4,023)	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)		0	0	0
TAXES OTHER THAN INCOME TAXES (408.1)	78,626,120	78,224,971	401,149	0
INCOME TAXES (409.1)	59,850,613	59,083,614	766,999	0
PROVISION FOR DEFERRED INCOME TAXES (410.1)	25,693,942	25,379,259	314,683	0
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(19,596,960)	(19,356,949)	(240,011)	0
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(4,138,352)	(4,089,293)	(49,059)	0
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(31,532)	(31,157)	(375)	0
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)	-	-	-	-
TOTAL ELECTRIC OPERATING EXPENSES	852,545,826	843,668,711	8,877,115	0
NET ELECTRIC OPERATING INCOME	153,235,995	151,960,000	1,275,995	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1992

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(238,771)	0	0	(238,771)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	558,754	0	0	558,754
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)				
MISCELLANEOUS NONOPERATING INCOME (421)				
GAIN ON DISPOSITION OF PROPERTY (421.1)	42,760	0	0	42,760
TOTAL OTHER INCOME	362,743	0	0	362,743
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	241,291	0	0	241,291
TOTAL OTHER INCOME DEDUCTIONS	241,291	0	0	241,291
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	15,981	0	0	15,981
INCOME TAXES - FEDERAL AND OTHER (409.2)	(70,350)	0	0	(70,350)
PROVISION FOR DEFERRED INCOME TAXES (410.2)	114,165	0	0	114,165
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(123,991)	0	0	(123,991)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)				
INVESTMENT TAX CREDITS (420)	(1,081)	0	0	(1,081)
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(65,276)	0	0	(65,276)
NET OTHER INCOME AND DEDUCTIONS	186,728	0	0	186,728
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	36,319,079	35,976,557	342,522	0
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	623,238	617,360	5,878	0
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(46,798)	(46,357)	(441)	0
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	6,845,279	6,780,722	64,557	0
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(1,103,535)	(1,093,128)	(10,407)	0
NET INTEREST CHARGES	42,637,263	42,235,154	402,109	0
INCOME BEFORE EXTRAORDINARY ITEMS	110,785,460	109,724,846	873,886	186,728
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	110,785,460	109,724,846	873,886	186,728

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

1992

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PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/93)

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. Charles R. Black	Vice President - Project Management	"
3. Craig S. Campbell	Vice President - Services	"
4. William N. Cantrell	Vice President - Energy Resources Planning	"
5. Gregory A. Ehlers	Vice President - Information Services and Technology Engineering and Chief Information Officer	"
6. Timothy L. Guzzle	Chairman of the Board and Chief Executive Officer	"
7. Wayne W. Hopkins	Vice President - Corporate Communications	"
8. Roger H. Kessel	Secretary	"
9. Lester L. Lefler	Vice President - Controller	"
10. Alan D. Oak	Vice President - Treasurer and Chief Financial Officer	"
11. John R. Rowe, Jr.	Vice President - Regulatory Affairs	"
12. William T. Snyder, Jr.	Vice President - Customer Services and Marketing	"
13. James E. Sproull (1)	Secretary and Treasurer	"
14. Keith S. Surgenor	Vice President - Human Resources	"
15. Robert F. Tomczak	Vice President - Production Operations and Maintenance	"
16. Merlin F. Wadsworth	Vice President - Materials Management	"
17. Harry I. Wilson	Vice President - Transmission and Distribution	"

(1) Retired effective July 1, 1992.

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTORS		
Name	Title	Number
1. C. Dubose Ausley	President Ausley, McMullen, McGehee, Carothers, Proctor, P.A.	228-4111
2. Sara L. Baldwin	Private Investor Baldwin & Sons, Inc.	"
3. Guy Bostick *	Chairman of the Board Comcar Industries, Inc.	"
4. H. L. Culbreath	Director TECO Energy, Inc.	"
5. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
6. Edward L. Flom	Chairman of the Board Florida Steel Corporation	"
7. Henry R. Guild, Jr.	President Guild, Monrad & Oates, Inc.	"
8. Timothy L. Guzzle	Chairman, President and Chief Executive Officer TECO Energy, Inc.	"
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 4/20/93, Guy Bostick will retire as Director of Tampa Electric Company.

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 469,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1992, the company employed 3,186 regular full-time employees and had a net system capability of 3,312 megawatts.

The company is comprised of twelve principal divisions: Production, Operations and Maintenance; Transmission and Distribution; Customer Services and Marketing; Regulatory Affairs; Corporate Communications; Human Resources; Services; Finance; Energy Resources Planning; Materials Management; Information and Technology Engineering; and Project Management.

Tampa Electric's goals include the following: manage the business to achieve above average earnings growth, ensure a competitive advantage by achieving a high level of Customer and public satisfaction with our prices, service levels, community participation and Customer caring; seek opportunities to grow alliances, partnerships, and relationships which provide mutual economic and service benefits to our Customers and shareholders; and involve all employees in ownership to foster an environment of innovation, improving productivity and prudent risk-taking, while maintaining integrity, employee caring and recognition, safety and equal opportunity.

The local economy showed continuous improvement throughout 1992. Evidence of this is contained in Hillsborough County employment, which started out below the previous year, but finished 1992 with an increase in jobs. Also reflecting the local area's economic strength is the Hillsborough unemployment rate, which remained below both the national and Florida levels in 1992.

During the next decade, Tampa Electric's service area economy is expected to remain on a forward course. Tampa's economic advantages, which include a diversified economy, good transportation system and a strong labor market, will provide the impetus for continuing expansion. Over this period, the average annual growth rate for Customers is projected to be 2.4%.

Increased energy sales and peak demand are expected over the 1992-2002 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, with the winter supply system firm load projected at 2.4% per year.

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.

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

TECO Diversified's largest subsidiary is TECO Transport & Trade Corporation, which directs the activities of TECO Diversified's marine shipping and transfer/storage 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-four percent of the coal used in Tampa Electric's power plants in 1992.

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 natural gas 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. develops, owns, and operates advanced technology cogeneration and independent power generating projects.

Tampa Electric's subsidiary, TERMCO, Inc., is the broker for Tampa Electric's purchases and sales of real property.

A. Location:

702 N. Franklin Street
Tampa, Florida 33602

B. Description:

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

C. List Audit Groups Reviewing Records and Operations:

Coopers & Lybrand .

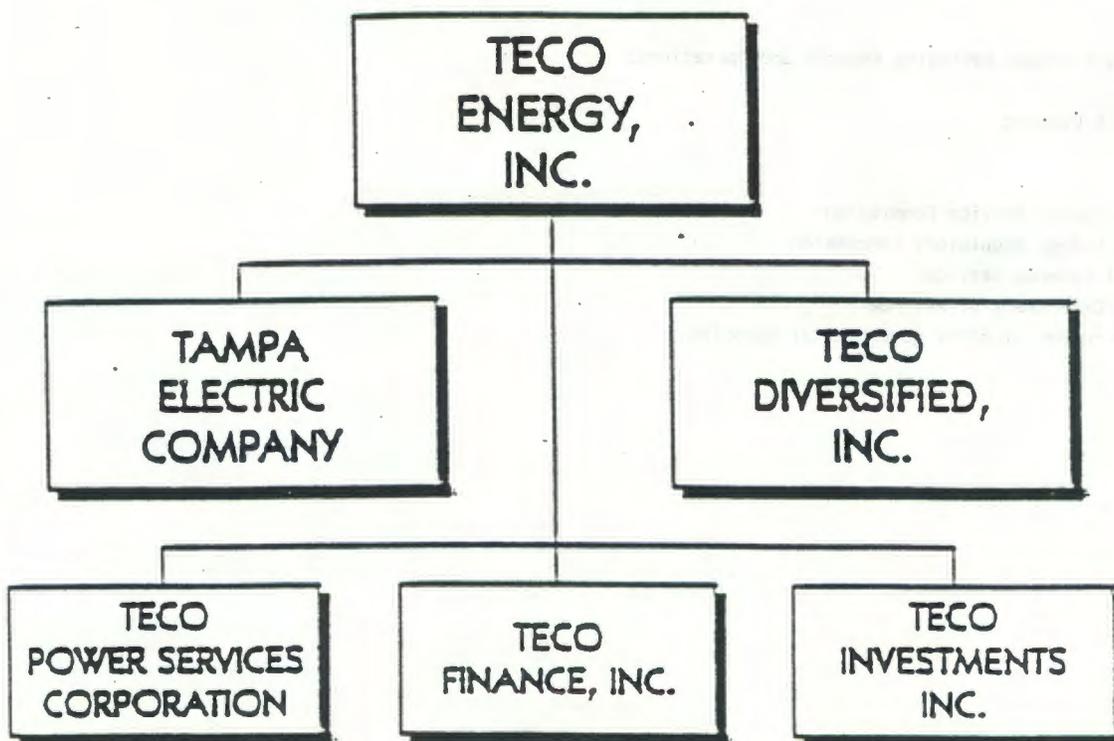
Florida Public Service Commission
Federal Energy Regulatory Commission .
Internal Revenue Service
Florida Department of Revenue

and a number of other governmental agencies.

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

CURRENT AS OF:

March 31, 1993



PART V - LIAISON PERSONNEL DIRECTORY (4)

(As of 3/1/93)

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
K. R. Hart, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
G. F. Anderson	President	Tampa Electric Company	N/A	Policy	Commissioners
W. N. Cantrell	V.P.	Energy Resources Planning	G. F. Anderson	Policy	Commissioners
J. N. Cascio	Manager	Production Services	S. J. Martin	GPIF	E&G
R. D. Chapman	Manager	Reg Coordination	J. R. Rowe, Jr.	Regulatory Affairs	E&G
T. L. Hernandez	Manager	Generation Planning	J. B. Ramil	Engineering	E&G
G. A. Keselowsky	Sr Cons Engr	Production Services	J. N. Cascio	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
S. J. Martin	Gen Manager	Production Services	R. F. Tomczak	GPIF	E&G
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 & Market Research	G. J. Kordecki	Load Research	E&G
J. B. Ramil	Director	Power Resource Planning	W. N. Cantrell	Engineering	E&G
J. R. Rowe, Jr.	V. P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
E. A. Simokat	Asst. Contr.	Fin Reporting & Reg Acctg	L. L. Lefler	Regulatory, Fuels	E&G and AFAD
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
M. L. Tiffany	Manager	Bulk Power	J. B. Ramil	Engineering	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, 1993

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 3/1/93)

President	G. F. Anderson
Vice President - 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	J. N. Cascio
Senior Consulting Engineer	G. A. Keselowsky
Vice President and Controller	L. L. Lefler
Assistant Controller	E. A. Simokat
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Manager Rate Design and Rate Administration.	L. R. Smith
Senior Consulting Engineer (Cost)	W. H. Meyer
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 & Market Research.	C. L. Raish
Manager Bulk Power	M. L. Tiffany
Manager Generation Planning.	T. L. Hernandez
Director Fuels	H. W. Smith