

EI806-94-AR

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- Original signed form
- Conformed copy

BUREAU OF REVENUE REQUIREMENTS  
ELECTRIC & GAS ACCOUNTING

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



# 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 94

## 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, 1994 and 1993, 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, 1994, included on pages 110 through 122H 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, 1994 and 1993, the results of its operations and its cash flows for the year ended December 31, 1994, and net income for the year ended December 31, 1993, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

*Coopers & Lybrand L.L.P.*

Tampa, Florida  
January 16, 1995

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 a 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:

Legal Reference and Records Management Branch  
Federal Energy Regulatory Commission  
941 North Capitol Street, NE.  
Room 3100 ED-12.1  
Washington, DC 20426  
(202) 208-2474

IV. When to Submit:

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

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

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 (8 1/2 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 8 1/2 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.

## 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."

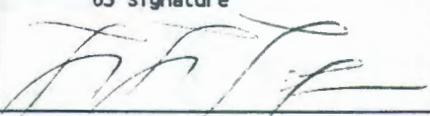
"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The 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 of document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

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

IDENTIFICATION		
01 Exact legal Name of Respondent TAMPA ELECTRIC COMPANY		02 Year of Report Dec 31, 1994
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. TOWNES		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) X An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 05/24/95
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report, that to the best of his / her knowledge information and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name L. L. LEFLER	03 Signature 	04 Date Signed (Mo, Da, Yr) 05/24/95
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) [ ] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr.) 05/24/95	Year of Report Dec. 31, 1994
LIST OF SCHEDULES (Electric Utility)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Title of Schedule  (a)	Reference Page No.  (b)	Date Revised  (c)	Remarks  (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
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. 12-90	
Important Changes During the Year .....	108 - 109	Rev. 12-93	
Comparative Balance Sheet .....	110 - 113	Rev. 12-93	
Statement of Income for the Year .....	114 - 117	Ed. 12-89	
Statement of Retained Earnings for the Year .....	118 - 119	Rev. 12-93	
Statement of Cash Flows .....	120 - 121	Ed. 12-89	
Notes to Financial Statements .....	122 - 123	Ed. 12-89	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....			
	200 - 201	Ed. 12-89	
Nuclear Fuel Materials .....	202 - 203	Ed. 12-89	none
Electric Plant in Service .....	204 - 207	Ed. 12-88	
Electric Plant Leased to Others .....	213	Ed. 12-89	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	
Allowances .....	228 - 229	New 12-93	
Extraordinary Property Losses .....	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-93	none
Other Regulatory Assets .....	232	New 12-93	
Miscellaneous Deferred Debits .....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190) .....	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock .....	250 - 251	Ed. 12-90	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock .....			
	252	Ed. 12-87	
Other Paid-in Capital .....	253	Ed. 12-87	
Discount on Capital Stock .....	254	Ed. 12-87	
Capital Stock Expense .....	254	Ed. 12-86	
Long-Term Debt .....	256 - 257	Ed. 12-90	

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (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. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules .....	304	Ed. 12-90	
Sales of Resale .....	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses .....	320 - 323	Rev. 12-93	
Number of Electric Department Employees .....	323	Ed. 12-88	
Purchased Power .....	326 - 327	Ed. 12-90	
Transmission of Electricity for Others .....	328 - 330	Ed. 12-90	
Transmission of Electricity by Others .....	332	Ed. 12-90	none
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	
<b>COMMON SECTION</b>			
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	none
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Electric Energy Account .....	401	Rev. 12-90	
Monthly Peaks and Output .....	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants) .....	402 - 403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants) .....	406 - 407	Ed. 12-89	none
Pumped Storage Generating Plant Statistics (Large Plants) .....	408 - 409	Ed. 12-88	none
Generating Plant Statistics (Small Plants) .....	410 - 411	Ed. 12-87	

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
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	none
<p>Stockholders' Reports      Check appropriate box:</p> <p><input type="checkbox"/> Four copies will be submitted.</p> <p><input checked="" type="checkbox"/> No annual report to stockholders is prepared.</p>			

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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 the office where any other corporate books 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?

Yes...Enter the date when such independent accountant was initially engaged: \_\_\_\_\_

x No

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**CONTROL OVER RESPONDENT**

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

name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

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

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo., Da., Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

**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 are compatible.

**DEFINITIONS**

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent

of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
<p>TERMCO, Inc.</p> <p>*</p>	<p>Broker for Tampa Electric Company's purchases and sales of real property</p>	<p>100%</p>	

< P103 >

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.  
TPS Honduras One, Inc.  
TPS Guatemala One, Inc.  
Tampa Centro Americana De Electricidad, Ltd.  
TECO Investments, Inc.  
TECO Finance, Inc.  
TECO Energy Management Services Corporation

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) 05/24/95	Year of Report Dec. 31, 1994
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**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 remunera-

tion 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	Chairman of the Board and Chief Executive Officer	Timothy L. Guzzle *	\$390,714
2	President and Chief Operating Officer	Keith S. Surgenor (1) *	189,378
3	Vice President - Energy Supply	William N. Cantrell	157,917
4	Vice President - Regulatory Affairs	Gordon L. Gillette	9,792
5	Secretary	Roger H. Kessel *	184,967
6	Vice President - Controller	Lester L. Lefler	137,750
7	Vice President, Treasurer and Chief Financial Officer	Alan D. Oak *	164,377
8	Vice President - Energy Services and Planning	John B. Ramil (2)	111,612
9	Vice President - Transmission and Distribution	Harry I. Wilson	166,750
10	President and Chief Operating Officer	Girard F. Anderson (1) *	307,352
11	Vice President - Customer Services and Marketing	William T. Snyder, Jr. (3)	145,000
12	Vice President - Production Operations and Maintenance	Robert F. Tomczak (3)	172,742
13			
14			
15			
16			
17			
18			
19			
20	* These individuals are also TECO Energy officers;		
21	salaries shown are allocations to Tampa Electric Co.		
22			
23	(1) Effective 07/19/94 Girard F. Anderson became		
24	President and Chief Operating Officer of TECO Energy,		
25	Inc. and Keith S. Surgenor became President and Chief		
26	Operating Officer of Tampa Electric Company.		
27			
28	(2) Became Vice President Energy Services and Planning		
29	effective 10/18/94. Previously, Vice President Energy		
30	Services and Bulk Power, a new position effective		
31	04/19/94.		
32			
33	(3) Retired effective 01/01/95, responsibilities		
34	assigned to other existing officers as of 01/01/95.		
35			
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**DIRECTORS**

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

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Anderson, Girard F. *	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ausley, C. DuBose	Macfarlane, Ausley, Ferguson & McMullen 227 Calhoun St. Tallahassee, FL 32302
Baldwin, Sara L. *	812 Grove Park Ave. Tampa, FL 33609
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. *	4936 St. Croix Drive Tampa, FL 33629
Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress St. Boston, MA 02109
Guzzle, Timothy L. ** Chief Executive Officer	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ross, Charles H., Jr. (Deceased 05/27/94)	1725 Alameda Avenue Orlando, FL 32804
Ryan, Robert L.	Medtronic, Inc. 7000 Central Avenue NE Minneapolis, MN 55432-3576
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3405 Tampa, FL 33602
Urquhart, John A.	John A. Urquhart Associates 111 Beach Rd. Fairfield, CT 06430
Welch, James O., Jr.	Nabisco Brands, Inc. 200 Deforest Ave. East Hanover, NJ 07936-1944

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) 05/24/95	Year of Report Dec. 31, 1994
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**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.

whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

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

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances

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 1994.

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

Total: 10  
By proxy: 0

3. Give the date and place of such meeting:  
April 19, 1994  
702 N. Franklin St.  
Tampa, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1994			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	0	0
5	TOTAL number of security holders	0	1	326	0
6	TOTAL votes of Security holders listed below	10	10	0	0
7	TECO Energy, Inc. - Parent	10	10	0	0
8	702 N. Franklin St.				
9	Tampa, Florida 33602				
10					
11					
12					
13					
14					
15					
16					
17					
18					

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) 05/24/95	Year of Report Dec. 31, 1994
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
19					
20					
21					
22					
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27					
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p> <p>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.</p> <p>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.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>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.</p> <p>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.</p> <p>11. (Reserved.)</p> <p>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.</p>			
<p>1. The City of Oldsmar franchise was renewed for 20 years, with a franchise fee of 6% of revenues.</p> <p>2. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. See Notes to Financial Statements on page 122, also see pages 250-257.</p> <p>7. None</p> <p>8. None</p> <p>9. Tampa Electric is one of several utilities that have intervened in Florida Power and Light's (FPL) proceeding before the Federal Energy Regulatory Commission (FERC), in which FPL has requested to change substantially the terms for providing interchange power and transmission services. In addition to challenging the reasonableness and fairness of many aspects of their filing, Tampa Electric maintains that FPL's transmission tariffs are anti-competitive, adversely affect competition in wholesale power market and violate FERC's new comparability standard governing open access to transmission. The hearing before the administrative law judge appointed by the FERC began in January 1995 and final resolution of the matters at issue is not expected for one to two years.</p> <p>10. During 1994, Tampa Electric paid \$1,041,130 to Macfarlane, Ausley, Ferguson &amp; McMullen, of which C. Dubose Ausley, a Director, is Chariman. Tampa Electric paid \$190,375 to H. L. Culbreath, a Director, for consulting services. Tampa Electric paid \$588,144 to Ferman Motor Car Company, Inc., of which James L. Ferman, Jr., a Director, is President. These amounts were for purchases under competitive bid conditions. Tampa Electric paid \$567,119 to NationsBank Corporation, of which Timothy L. Guzzle, Chairman of the Board and Chief Executive Officer, is a Director. Tampa Electric paid \$117,735 to</p>			

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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IMPORTANT CHANGES DURING THE YEAR (Continued)

- 10. (Continued) Merchants Association of Florida, of which William T. Snyder, Vice President - Customer Services and Marketing who retired effective 01/01/95, is a Director. Tampa Electric paid \$145,248 to Hubbell, Inc. and its subsidiaries, of which John A. Urquhart, a Director, is President.
- 11. (Reserved)
- 12. See Notes to Financial Statements on page 122.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original. (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95		Year of Report Dec. 31, 1994	
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	\$2,830,955,541	\$2,911,110,745			
3	Construction Work in Progress (107)	200-201	94,007,891	189,218,859			
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$2,924,963,432	\$3,100,329,604			
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,052,978,640	1,115,167,288			
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$1,871,984,792	\$1,985,162,316			
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203					
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203					
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-					
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$1,871,984,792	\$1,985,162,316			
11	Utility Plant Adjustments (116)	122					
12	Gas Stored Underground-Noncurrent (117)	-					
13	OTHER PROPERTY AND INVESTMENTS						
14	Nonutility Property (121)	221	471,630	469,704			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	271,723	275,730			
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	Noncurrent Portion of Allowances	228-229					
20	Other Investments (124)		429,310	416,548			
21	Special Funds (125-128)	-					
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$639,217	\$620,522			
23	CURRENT AND ACCRUED ASSETS						
24	Cash (131)	-	457,521	3,644,818			
25	Special Deposits (132-134)	-	103,264	140,684			
26	Working Fund (135)	-	61,821	60,844			
27	Temporary Cash Investments (136)	-	4,195,905	3,364,910			
28	Notes Receivable (141)						
29	Customer Accounts Receivable (142)	-	65,514,497	68,200,257			
30	Other Accounts Receivable (143)	-	7,502,066	12,199,949			
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,069,358	929,326			
32	Notes Receivable from Associated Companies (145)	-					
33	Accounts Receivable from Assoc. Companies (146)	-	1,719,918	1,601,241			
34	Fuel Stock (151)	227	77,437,588	94,493,004			
35	Fuel Stock Expenses Undistributed (152)	227					
36	Residuals (Elec) and Extracted Products (153)	227		2			
37	Plant Materials and Operating Supplies (154)	227	37,730,413	38,473,120			
38	Merchandise (155)	227					
39	Other Materials and Supplies (156)	227					
40	Nuclear Materials Held for Sale (157)	202-203/227					
41	Allowances (158.1 and 158.2)	228-229		1,337,691			
42	(Less) Noncurrent Portion of Allowances	228-229					
43	Stores Expense Undistributed (163)	-	(4,524)	(8,697)			
44	Gas Stored Underground-Current (164.1)	-					
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-					
46	Prepayments (165)	-	10,062,129	2,674,947			
47	Advances for Gas (166-167)	-					
48	Interest and Dividends Receivable (171)	-	426,932	871,690			
49	Rents Receivable (172)	-					
50	Accrued Utility Revenues (173)	-	23,800,116	21,424,738			
51	Miscellaneous Current and Accrued Assets (174)						
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$227,938,288	\$247,549,872			

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) 05/24/95	Year of Report Dec. 31, 1994
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$25,718,381	\$11,931,829
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232		74,365,875
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	872,083	1,391,552
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	108,966	40,049
61	Temporary Facilities (185)	-		
62	Miscellaneous Deferred Debits (186)	233	35,142,742	2,010,414
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353	118,799	384,651
65	Unamortized Loss on Reacquired Debt (189)	-		7,850,660
66	Accumulated Deferred Income Taxes (190)	234	37,045,081	86,513,708
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$99,006,052	\$184,488,738
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$2,199,568,349	\$2,417,821,448

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95	Year of Report Dec. 31, 1994
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>					
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	546,607,146	657,578,909	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254	1,692,253	1,338,638	
11	Retained Earnings (215, 215.1, 216)	118-119	182,939,074	173,299,377	
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)	-	\$902,526,000	\$1,004,211,681	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	612,310,942	612,752,014	
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)	-	15,994	8,886	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-		4,231,332	
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$612,326,936	\$608,529,568	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	-			
25	Accumulated Provision for Property Insurance (228.1)	-		4,000,000	
26	Accumulated Provision for Injuries and Damages (228.2)	-	6,209,051	8,941,926	
27	Accumulated Provision for Pensions and Benefits (228.3)	-	9,458,906	22,478,810	
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)		\$15,667,957	\$35,420,736	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	81,500,000	91,800,000	
33	Accounts Payable (232)	-	50,505,836	77,531,634	
34	Notes Payable to Associated Companies (233)	-			
35	Account Payable to Associated Companies (234)	-	20,692,812	17,269,807	
36	Customer Deposits (235)	-	47,400,229	49,497,611	
37	Taxes Accrued (236)	262-263	6,150,587	2,152,045	
38	Interest Accrued (237)	-	10,522,024	11,165,627	
39	Dividends Declared (238)	-			
40	Matured Long-Term Debt (239)	-			
41	Matured Interests (240)	-			
42	Tax Collections Payable (241)	-	3,134,701	3,975,748	
43	Miscellaneous Current and Accrued Liabilities (242)		11,137,478	8,425,791	
44	Obligations Under Capital Leases-Current (243)				
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$231,043,667	\$261,818,263	

**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	66,033,288	63,265,045
49	Deferred Gains from Disposition of Utility Plant (256)		0	(3,913)
50	Other Deferred Credits (253)	269	79,152,553	19,903,231
51	Other Regulatory Liabilities (254)	278	244,956	97,005,756
52	Unamortized Gain on Reacquired Debt (257)	269		24,674
53	Accumulated Deferred Income Taxes (281-283)	272-277	292,572,992	327,646,407
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$438,003,789	\$507,841,200
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$2,199,568,349	\$2,417,821,448

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

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

6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

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	\$1,094,865,212	\$1,041,304,291
3	Operating Expenses			
4	Operation Expenses (401)	320-323	615,707,738	559,946,267
5	Maintenance Expenses (402)	320-323	72,831,475	71,396,710
6	Depreciation Expense (403)	336-338	114,305,580	110,703,699
7	Amort. & Depl. of Utility Plant (404-405)	336-338	1,248,501	1,602,540
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	(443,498)	(440,202)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	86,734,987	83,513,023
14	Income Taxes - Federal (409.1)	262-263	67,231,422	46,524,302
15	- Other (409.1)	262-263	9,747,458	8,112,664
16	Provision for Deferred Income Taxes (410.1)	234,272-277	77,712,749	33,497,698
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	91,793,510	22,664,892
18	Investment Tax Credit Adj. - Net (411.4)	266	(5,430,448)	(4,911,069)
19	(Less) Gains from Disp. of Utility Plant (411.6)		49,952	33,960
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$947,802,502	\$887,246,780
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$147,062,710	\$154,057,511

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,094,865,212	\$1,041,304,291					2
						3
615,707,738	559,946,267					4
72,831,475	71,396,710					5
114,305,580	110,703,699					6
1,248,501	1,602,540					7
(443,498)	(440,202)					8
						9
						10
						11
						12
86,734,987	83,513,023					13
67,231,422	46,524,302					14
9,747,458	8,112,664					15
77,712,749	33,497,698					16
91,793,510	22,664,892					17
(5,430,448)	(4,911,069)					18
49,952	33,960					19
						20
						21
						22
\$947,802,502	\$887,246,780					23
\$147,062,710	\$154,057,511					24

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
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Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	\$147,062,710	\$154,057,511
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		405,950	479,647
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		242,779	250,849
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		(266,729)	(356,508)
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		558,193	446,985
36	Allowance for Other Funds Used During Construction (419.1)		3,541,451	1,585,046
37	Miscellaneous Nonoperating Income (421)			
38	Gain on Disposition of Property (421.1)		(26,645)	34,187
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$3,969,441	\$1,938,508
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340	22,345	
43	Miscellaneous Income Deductions (426.1-426.5)	340	280,756	10,430,259
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$303,101	\$10,430,259
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	14,021	14,414
47	Income Taxes - Federal (409.2)	262-263	1,057,387	(2,908,246)
48	Income Taxes - Other (409.2)	262-263	200,599	(465,173)
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	28,341	17,105
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	27,903	57,191
51	Investment Tax Credit Adj. - Net (411.5)			
52	(Less) Investment Tax Credits (420)		1,164	1,164
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		\$1,271,281	(\$3,400,255)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$2,395,059	(\$5,091,496)
55	Interest Charges			
56	Interest on Long-Term Debt (427)		35,179,073	37,978,217
57	Amort. of Debt Disc. and Expense (428)		1,785,373	1,325,155
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt - Credit (429)		7,108	22,544
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		7,304	
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	4,589,495	5,133,264
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,133,950	2,095,951
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$39,405,579	\$42,318,141
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$110,052,190	\$106,647,874
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		\$110,052,190	\$106,647,874

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.

5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		\$182,939,074
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 (Acc. 439) (Total of lines 4 thru 8)		
10	Debit: Transferred loss on reacquired Series G Stock from Account 214	214	(325,377)
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		(\$325,377)
16	Balance Transferred from Income (Account 433 less Account 418.1)		110,052,190
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		(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)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(3,567,952)
30	Dividends Declared - Common Stock (Account 438)		
31			(115,798,558)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(\$115,798,558)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		\$173,299,377

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	<p style="text-align: center;"><b>APPROPRIATED RETAINED EARNINGS (Account 215)</b></p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
40		
41		
42		
43		
44		
45	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>	
	<p style="text-align: center;"><b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b></p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
46	<b>TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)</b>	
47	<b>TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter total of lines 45 and 46)</b>	
48	<b>TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)</b>	<b>\$173,299,377</b>
	<p style="text-align: center;"><b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)</b></p>	
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 (Total of Lines 49 Thru 52)	

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be 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 Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$110,052,190
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	114,305,580
5	Amortization of (Specify)	805,003
6		
7		
8	Deferred Income Taxes (Net)	(14,080,323)
9	Investment Tax Credit Adjustment (Net)	(5,431,612)
10	Net (Increase) Decrease in Receivables	(5,511,799)
11	Net (Increase) Decrease in Inventory	(17,793,952)
12	Net (Increase) Decrease in Allowances Inventory	(1,337,691)
13	Net Increase (Decrease) in Payables and Accrued Expenses	27,776,328
14	Net (Increase) Decrease in Other Regulatory Assets	(43,562,066)
15	Net Increase (Decrease) in Other Regulatory Liabilities	3,077,108
16	(Less) Allowance for Other Funds Used During Construction	5,675,401
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:Restructuring charge and other cost reductions	21,298,624
19	Deferred Fuel Cost	19,100,705
20	Net Increase (Decrease) in Accrued Taxes	(10,201,106)
21	Other	32,260,691
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$225,082,279
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(230,776,916)
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	5,675,401
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$225,101,515)
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)	216,096

STATEMENT OF CASH FLOWS (Continued)

- |  |  |
|--|--|
| <p>4. Investing Activities</p> <p>Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.</p> <p>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.</p> | <p>5. Codes used:</p> <p>(a) Net proceeds or payments.<br/>(b) Bonds, debentures and other long term debt.<br/>(c) Include commercial paper.<br/>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p> |
|--|--|

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55 )	(\$224,885,419)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	686,072
62	Preferred Stock	
63	Common Stock	111,000,000
64	Other:	
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)	\$111,686,072
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(245,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	10,300,000
79		
80	Dividends on Preferred Stock	(3,567,952)
81	Dividends on Common Stock	(115,798,558)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	\$2,374,562
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	\$2,571,422
87		
88	Cash and Cash Equivalents at Beginning of Year	4,499,146
89		
90	Cash and Cash Equivalents at End of Year	7,070,568

**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 not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

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

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

\* 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.

PLEASE SEE THE ATTACHED PAGES.

**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 24	\$3,644,818
Working Funds	Pg. 110, line 26	60,844
Cash Equivalents	See note below	3,364,906
<b>Total Cash and Cash Equivalents</b>	<b>Pg. 121, line 90</b>	<b>\$7,070,568</b>
<hr/>		
<b>NOTE:</b>		
Total Temporary Cash Investments	Pg. 110, line 27	\$3,364,911
Less: Short-term Investments (included in Temp. Cash Investments)		5
<b>Cash Equivalents (included in Temp. Cash Investments)</b>		<b>\$3,364,906</b>

## NOTES TO FINANCIAL STATEMENTS

### A. Summary of Significant Accounting Policies

#### Basis of Accounting

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

The impact of Financial Accounting Standard (FAS) No. 71, Accounting for the Effects of Certain Types of Regulation, has been minimal in the company's experience, but when cost recovery is ordered over a 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, purchased capacity, oil backout and conservation costs. These adjustment factors are based on costs projected by the company for a specific recovery period. Any over-recovery or under-recovery of costs plus an interest factor are refunded or billed to customers during the subsequent recovery 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.

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 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 issued \$54.2 million of variable-rate Pollution Control Revenue Refunding Bonds due May 15, 2018 for the benefit of Tampa Electric, 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.

In February 1993, the FPSC approved an agreement between the company and the Office of Public Counsel that resolved all issues relating to prices for coal purchased in the years 1990 through 1992 by the company from its affiliate, Gatliff Coal, a subsidiary of TECO Coal. The company recognized a \$10-million liability in February 1993 and agreed to return this amount plus interest during the 12-month period effective April 1, 1993. The \$10-million charge related to this agreement is classified in "Other income (expense)" on the income statement.

#### **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 1994, 1993 and 1992.

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**

Effective Jan. 1, 1993, the company adopted FAS 109, which changed the requirements for accounting for income taxes. 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. Under the liability method, the temporary differences between the financial statement and tax bases of assets and liabilities are reported as deferred taxes measured at current tax rates. Since the company is a regulated enterprise and reflects the approved regulatory treatment, the adoption of FAS 109 resulted in certain adjustments to accumulated deferred income taxes and the establishment of a corresponding regulatory tax liability reflecting the amount payable to customers through future rates and had no effect on earnings.

In 1994, the company reclassified certain deferred tax items on the balance sheet to comply with FERC interpretations of FAS 109 requirements.

#### **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 7.28% for the final 10 months of 1994, 7.70% for the first two months of 1994 and for all of 1993, and 7.93% for 1992. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

**Cash and Cash Equivalents and Short-Term Investments**

Included in cash and cash equivalents at Dec. 31, 1994 is \$3.4 million of securities classified as available-for-sale. Securities classified as available-for-sale are highly liquid, high-quality debt instruments purchased with a maturity of three months or less.

Short-term investments at Dec. 31, 1993 consisted of various equity investments, stated at lower of aggregate 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.

In 1994 the company adopted FAS 115, Accounting for Certain Investments in Debt and Equity Securities, which requires fair value accounting for debt and equity securities. No short-term investments existed at Dec. 31, 1994 and the change in net unrealized gains and losses on trading securities included in earnings in 1994 was not significant.

**Reclassifications**

Certain 1993 and 1992 amounts were reclassified to conform with current year presentation.

**B. Common Stock**

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

	<u>Common Stock</u>		<u>Issue</u>
	<u>Shares</u>	<u>Amount</u>	<u>Expense</u>
(thousands of dollars)			
Balance Dec. 31, 1991	10	\$615,323	\$(1,692)
Contributed capital from parent	—	14,000	--
Balance Dec. 31, 1992	10	629,323	(1,692)
Contributed capital from parent	—	37,000	--
Balance Dec. 31, 1993	10	666,323	(1,692)
Contributed capital from parent		111,000	--
Reclassification to other capital accounts(1)	—	(28)	353
Balance Dec. 31, 1994	<u>10</u>	<u>\$777,295</u>	<u>\$(1,339)</u>

- (1) In 1994, a FERC audit recommended that \$325,000 of net costs be reclassified from common stock issuance expense and additional paid in capital, to retained earnings. The issuance expense, which totaled \$353,000, related to a retired series of preferred stock.

**C. Retained Earnings**

The company's Restated Articles of Incorporation and certain series 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, 1994, substantially all of the company's retained earnings were available for dividends on its common stock.

#### D. Retirement Plan

The company is a participant in the comprehensive retirement plan of TECO Energy, 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 net pension expense, excluding the restructuring charge, was \$0.9 million for 1994, \$1.1 million for 1993 and \$1.8 million for 1992. The company's portion of pension expense related to the restructuring charge in 1994 was \$12.7 million. About 65 percent of plan assets were invested in common stocks and 35 percent in fixed income investments at Dec. 31, 1994.

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>1994</u>	<u>1993</u>	<u>1992</u>
Service cost (benefits earned during the period)	\$ 8,787	\$ 7,665	\$ 7,347
Interest cost on projected benefit obligations	15,840	15,052	14,063
Less: Return on plan assets			
Actual	(3,711)	30,495	25,896
Less net amortization of unrecognized transition asset and deferred return	(25,811)	10,284	7,696
Net return on assets	22,100	20,211	18,200
Net pension expense	2,527	2,506	3,210
Effect of restructuring charge	13,272	--	--
Net pension expense recognized in the Consolidated Statements of Income	<u>\$15,799</u>	<u>\$ 2,506</u>	<u>\$ 3,210</u>

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

	<u>Dec. 31, 1994</u>	<u>Dec. 31, 1993</u>
Fair market value of plan assets	\$239,179	\$254,253
Projected benefit obligation	(217,993)	(207,282)
Excess of plan assets over projected benefit obligation	21,186	46,971
Less unrecognized net gain from past experience different from that assumed	23,792	36,426
Less unrecognized prior service cost	(7,649)	(8,858)
Less unrecognized net transition asset (being amortized over 19.5 years)	10,474	11,472
Accrued pension prepayment/(liability)	<u>\$ (5,431)</u>	<u>\$ 7,931</u>
Accumulated benefit obligation (including vested benefits of \$163,801 for 1994 and \$151,213 for 1993)	<u>\$183,432</u>	<u>\$169,212</u>

**Assumptions Used in Determining Actuarial Valuations**

	<u>1994</u>	<u>1993</u>
Discount rate to determine projected benefit obligation	8.25%	7.75%
Rates of increase in compensation levels	3.3-5.3%	3.3-5.3%
Plan asset growth rate through time	9%	9%

**E. Postretirement Benefit Plan**

The company currently provides certain postretirement health care benefits for substantially all employees retiring after age 55 meeting certain service requirements. The company contribution toward health care coverage for most employees retiring after Jan. 1, 1990 is limited to a defined dollar benefit based on years of service. Postretirement benefit levels are substantially unrelated to salary. The company reserves the right to terminate or modify the plan in whole or in part at any time.

In 1993, the company adopted FAS 106 that requires postretirement benefits be recognized as earned by employees rather than recognized as paid. Prior to 1993, the cost of these benefits was recognized as benefits were paid and amounted to \$2.2 million for eligible retirees in 1992.

**Components of Postretirement Benefit Cost (thousands of dollars)**

	<u>1994</u>	<u>1993</u>
Service cost (benefits earned during the period)	\$ 1,536	\$1,207
Interest cost on projected benefit obligations	4,148	3,616
Amortization of transition obligation (straight line over 20 years)	2,063	2,063
Amortization of actuarial (gain)/loss	<u>214</u>	<u>--</u>
Net periodic postretirement benefit expense	7,961	6,886
Effect of restructuring charge	<u>2,569</u>	<u>--</u>
Net periodic postretirement benefit expense recognized in the statements of Income	<u>\$10,530</u>	<u>\$6,886</u>

**Reconciliation of the Funded Status of the Postretirement Benefit Plan and the Accrued Liability (thousands of dollars)**

	<u>Dec. 31, 1994</u>	<u>Dec. 31, 1993</u>
Accumulated postretirement benefit obligation		
Active employees eligible to retire	\$ (9,407)	\$(8,324)
Active employees not eligible to retire	(19,865)	(18,232)
Retirees and surviving spouses	<u>(32,999)</u>	<u>(20,699)</u>
	(62,271)	(47,255)
Less unrecognized net gain/(loss) from past experience	(14,129)	(3,497)
Less unrecognized transition obligation	<u>(35,880)</u>	<u>(39,199)</u>
Liability for accrued postretirement benefit	<u>\$ (12,262)</u>	<u>\$ (4,559)</u>

**Assumptions used in Determining Actuarial Valuations**

Discount rate to determine projected benefit obligation	8.25%	7.75%
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The assumed health care cost trend rate for medical costs prior to age 65, and for certain retirees after age 65, was 11.5% in 1994 and decreases to 5.5% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 8.0% in 1994 and decreases to 5.5% in 2002 and thereafter.

A 1 percent increase in the medical trend rates would produce an 11 percent (\$0.5 million) increase in the aggregate service and interest cost for 1994 and a 7 percent (\$3.9 million) increase in the accumulated postretirement benefit obligation as of Dec. 31, 1994.

#### F. Restructuring Charge

In 1994, the company implemented a corporate restructuring program which resulted in a \$21 million charge (\$13 million after tax). The cost of this restructuring program, which included 225 early retirements, the elimination of other positions and other cost control initiatives, is expected to be recovered within the next two years through reduced operating expenses. Approximately \$1.7 million of this charge was paid in 1994. The impact on pension cost resulting from the restructuring as determined under the provisions of FAS 88, "Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits," was approximately \$13.0 million. The impact on postretirement benefits as determined under FAS 106, "Accounting for Postretirement Benefits Other Than Pensions," was approximately \$2.6 million. These amounts are included as part of the total charge of \$21 million. See Note D on pages 29 and 30, and Note E on pages 30 and 31.

#### G. Income Tax Expense

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

(thousands of dollars)	<u>Federal</u>	<u>State</u>	<u>Total</u>
<b>1994</b>			
Currently payable	\$ 68,288	\$ 9,948	\$ 78,236
Deferred	(11,055)	(3,026)	(14,081)
Investment tax credits	(569)	-	(569)
Amortization of investment tax credits	<u>(4,861)</u>	<u>-</u>	<u>(4,861)</u>
Total income tax expense	<u>\$ 51,803</u>	<u>\$ 6,922</u>	<u>\$ 58,725</u>
Included in other income, net			<u>1,257</u>
Included in operating expenses			<u>\$ 57,468</u>
<b>1993</b>			
Currently payable	\$ 43,616	\$ 7,647	\$ 51,263
Deferred	9,368	1,425	10,793
Amortization of investment tax credits	<u>(4,912)</u>	<u>--</u>	<u>(4,912)</u>
Total income tax expense	<u>\$ 48,072</u>	<u>\$ 9,072</u>	<u>57,144</u>
Included in other income, net			<u>(3,415)</u>
Included in operating expenses			<u>\$ 60,559</u>

(thousands of dollars)	<u>Federal</u>	<u>State</u>	<u>Total</u>
<b>1992</b>			
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>

The company adopted FAS 109 as of Jan. 1, 1993 and elected not to restate the prior years financial statements. Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes.

The principal components of the company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

	<u>Dec. 31, 1994</u>	<u>Dec. 31, 1993</u>
Deferred tax assets(1)		
Property related	\$ 69,798	\$ 67,363
Leases	5,200	5,306
Insurance reserves	5,415	2,485
Early capacity payments	2,223	2,565
Other	<u>3,878</u>	<u>923</u>
Total deferred income tax assets	<u>86,514</u>	<u>78,642</u>
Deferred income tax liabilities(1)		
Property related	(336,597)	(326,889)
Other	<u>8,951</u>	<u>(7,282)</u>
Total deferred income tax liabilities	<u>(327,646)</u>	<u>(334,171)</u>
Accumulated deferred income taxes	<u>\$ (241,132)</u>	<u>\$ (255,528)</u>

(1) Certain property related assets and liabilities have been netted.

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

	<u>1994</u>	<u>1993</u>	<u>1992</u>
Net income	\$110,052	\$106,648	\$110,785
Total income tax provision	<u>58,725</u>	<u>57,144</u>	<u>61,728</u>
Income before income taxes	<u>\$168,777</u>	<u>\$163,792</u>	<u>\$172,513</u>
Income taxes on above at federal statutory rate (35% for 1994 and 1993 and 34% for 1992)	\$ 59,072	\$ 57,327	\$ 58,654
Increase (decrease) due to State income tax, net of federal income tax	4,515	5,921	6,515
Amortization of investment tax credits	(4,861)	(4,912)	(4,138)
Other	(1)	(1,192)	697
Total income tax provision	<u>\$ 58,725</u>	<u>\$ 57,144</u>	<u>\$ 61,728</u>
Provision for income taxes as a percent of income before income taxes	<u>34.8%</u>	<u>34.9%</u>	<u>35.8%</u>

## H. Short-Term Debt

Notes payable at Dec. 31, 1994 consisted exclusively of commercial paper with weighted average interest rates of 5.92% and 3.31%, respectively, at Dec. 31, 1994 and Dec. 31, 1993. The carrying amount of notes payable approximated fair market value because of the short maturity of these instruments. Unused lines of credit at Dec. 31, 1994 were \$140 million. Certain lines of credit require commitment fees of .15% on the unused balances.

## I. Related Party Transactions (thousands of dollars)

Net transactions with affiliates are as follows:

	<u>1994</u>	<u>1993</u>	<u>1992</u>
Fuel and interchange related, net	\$180,016	\$189,543	\$190,085
Administrative and general, net	\$ 9,038	\$ 15,462	\$ 10,358

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

	<u>1994</u>	<u>1993</u>
Accounts receivable	\$ 1,601	\$ 1,720
Accounts payable	\$ 17,270	\$ 20,693

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

## J. Commitments and Contingencies

The company has made certain commitments in connection with its continuing capital improvements program. Capital expenditures are estimated to be \$320 million for 1995 and \$570 million for 1996 through 1999 for equipment and facilities to meet customer growth and for construction of additional generating capacity to be placed in service in 1996. The company is building a 250-MW coal-gasification plant (Polk Unit One) with a capital cost of about \$450 million, net of \$110 million in construction funding from the Department of Energy under its Clean Coal Technology Program. The company spent \$97 million on this project in 1994 and expects to spend \$205 million in 1995, and \$60 million in 1996. At the end of 1994, the company had outstanding commitments of approximately \$175 million for the construction of Polk Unit One.

Name of Respondent <b>YAMPA ELECTRIC COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/75	Year of Report Dec. 31, 1974
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NOTES TO FINANCIAL STATEMENTS (Continued)

[The main body of the page contains extremely faint and illegible text, likely representing the notes to financial statements.]

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$2,754,877,458	\$2,754,877,458	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	99,362,366	99,362,366	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$2,854,239,824	\$2,854,239,824	
9	Leased to Others			
10	Held for Future Use	56,870,921	56,870,921	
11	Construction Work in Progress	189,218,859	189,218,859	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$3,100,329,604	\$3,100,329,604	
14	Accum. Prov. for Depr., Amort., & Depl.	1,115,167,288	1,115,167,288	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$1,985,162,316	\$1,985,162,316	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,111,526,407	1,111,526,407	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	3,640,881	3,640,881	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,115,167,288	\$1,115,167,288	
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 Aquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$1,115,167,288	\$1,115,167,288	

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo., Da., Yr.)  
05/24/95

Year of Report  
Dec. 31, 1994

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

Gas (d)	Other(Specify) (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
					2
					3
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Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>ELECTRIC PLANT IN SERVICE (Accounts 101,102,103;and 106)</b>				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed ac-</p>		<p>counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>		
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	8,584,115	385,427	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$8,584,115	\$385,427	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	7,249,234		
9	(311) Structures and Improvements	215,068,310	9,459,440	
10	(312) Boiler Plant Equipment	810,014,020	23,448,804	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	249,950,013	2,398,866	
13	(315) Accessory Electric Equipment	149,979,148	8,039,290	
14	(316) Misc. Power Plant Equipment	27,598,040	998,800	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$1,459,858,765	\$44,345,200	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbo generator Units			
21	(324) Accessory Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)			
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	1,013,589	0	
35	(341) Structures and Improvements	1,689,416	128,787	
36	(342) Fuel Holders, Products, and Accessories	1,153,679	(200)	
37	(343) Prime Movers			
38	(344) Generators	78,083,353	(69,600)	
39	(345) Accessory Electric Equipment	2,859,475	6,767	

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

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
				(302)	3
3,057,260			5,912,282	(303)	4
\$3,057,260			\$5,912,282		5
					6
					7
			7,249,234	(310)	8
657,937			223,869,813	(311)	9
11,608,539			821,854,285	(312)	10
				(313)	11
291,447			252,057,432	(314)	12
881,976			157,136,462	(315)	13
227,259			28,369,581	(316)	14
\$13,667,158			\$1,490,536,807		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
			1,818,203	(341)	35
			1,153,479	(342)	36
				(343)	37
179,661			77,834,092	(344)	38
			2,866,242	(345)	39

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) 05/24/95	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$21,668	\$13,164	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$84,821,180	\$78,918	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,544,679,945	\$44,424,118	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	10,404,043	1,042,836	
45	(352) Structures and Improvements	1,165,535	177,210	
46	(353) Station Equipment	93,830,222	5,255,454	
47	(354) Towers and Fixtures	4,342,274		
48	(355) Poles and Fixtures	52,789,808	3,046,661	
49	(356) Overhead Conductors and Devices	55,898,173	1,863,423	
50	(357) Underground Conduit	695,158	5,508,836	
51	(358) Underground Conductors and Devices	916,664	10,563	
52	(359) Roads and Trails	2,327,371	58,886	
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$222,369,248	\$16,963,869	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	4,685,152		
56	(361) Structures and Improvements	627,632	71,074	
57	(362) Station Equipment	88,903,041	4,298,559	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	97,076,314	7,097,591	
60	(365) Overhead Conductors and Devices	122,968,098	5,478,018	
61	(366) Underground Conduit	55,949,879	3,830,379	
62	(367) Underground Conductors and Devices	69,379,406	5,135,702	
63	(368) Line Transformers	178,115,239	13,832,096	
64	(369) Services	70,983,571	4,713,329	
65	(370) Meters	35,484,611	1,984,601	
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	52,304,365	5,448,791	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$776,477,308	\$51,890,140	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	3,721,203	364,116	
72	(390) Structures and Improvements	50,596,589	2,023,184	
73	(391) Office Furniture and Equipment	36,617,951	5,169,488	
74	(392) Transportation Equipment	34,669,424	4,032,505	
75	(393) Stores Equipment	825,848		
76	(394) Tools, Shop and Garage Equipment	3,908,116	643,739	
77	(395) Laboratory Equipment	2,403,598	261,090	
78	(396) Power Operated Equipment	881,854		
79	(397) Communication Equipment	87,608,456	7,173,739	
80	(398) Miscellaneous Equipment	308,313	23,065	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$221,541,352	\$19,690,926	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$221,541,352	\$19,690,926	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$2,773,651,968	\$133,354,480	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$2,773,651,968	\$133,354,480	

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) 05/24/95		Year of Report Dec. 31, 1994	
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.
			\$34,832	(346)			40
\$179,661			\$84,720,437				41
\$13,846,819			\$1,575,257,244				42
							43
3,701		12,101	11,455,279	(350)			44
14,000			1,328,745	(352)			45
419,204		46,007	98,712,479	(353)			46
			4,342,274	(354)			47
1,375,624		(8,381)	54,452,464	(355)			48
904,791		9,345	56,866,150	(356)			49
			6,203,994	(357)			50
			927,227	(358)			51
10,824			2,375,433	(359)			52
\$2,728,144		\$59,072	\$236,664,045				53
							54
3,743		8,295	4,689,704	(360)			55
			698,706	(361)			56
910,213		(25,645)	92,265,742	(362)			57
				(363)			58
1,039,489		1,246	103,135,662	(364)			59
563,717			127,882,399	(365)			60
21,646			59,758,612	(366)			61
515,076			74,000,032	(367)			62
2,153,522			189,793,813	(368)			63
174,648			75,522,252	(369)			64
1,034,874			36,434,338	(370)			65
				(371)			66
				(372)			67
831,263			56,921,893	(373)			68
\$7,248,191		(\$16,104)	\$821,103,153				69
							70
			4,085,319	(389)			71
413,739			52,206,034	(390)			72
13,254,080			28,533,359	(391)			73
2,466,482			36,235,447	(392)			74
45,266			780,582	(393)			75
415,368			4,136,487	(394)			76
178,064			2,486,624	(395)			77
12,495			869,359	(396)			78
9,069,092		(22,572)	85,690,531	(397)			79
52,020			279,358	(398)			80
\$25,906,606		(\$22,572)	\$215,303,100				81
				(399)			82
\$25,906,606		(\$22,572)	\$215,303,100				83
\$52,787,020		\$20,396	\$2,854,239,824				84
				(102)			85
							86
				(103)			87
\$52,787,020		\$20,396	\$2,854,239,824				88

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County			
4	Line, West of Highway 41	06/30/67	*	4,875,179
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County			
9	Line, West of Highway 41	06/30/67	*	1,112,507
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	06/30/73	06/30/97	20,161,389
13				
14	Phosphate Area Transmission			
15	Right-of-Way-North of			
16	Hillsborough/Manatee County Line,			
17	W. of Highway 301 E. of US Hwy. 41	06/30/73	*	969,293
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
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43				
44				
45				
46				
47	TOTAL			\$27,118,368

< p214.x4(c) >  
Indeterminate

< p214.x-9(c) >  
Post 1997

< p214.x-17(c) >  
Post 2010

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) 05/24/95	Year of Report Dec. 31, 1994
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Dale Mabry Transmission Substation			
3	Site - So. Side of Van Dyke Rd. on			
4	West Side of Dale Mabry Highway	06/30/73	*	368,966
5				
6	River Transmission Substation			
7	Davis Road and McRae Road			
8	Temple Terrace	06/30/85	06/30/97	1,438,076
9				
10				
11	Transmission Substation			
12	Davis Road and McRae Road			
13	Temple Terrace	*	*	636,339
14				
15	Cass St. Distribution Substation-			
16	1228 E. Cass St., Tampa	06/30/85	*	1,136,897
17				
18				
19	Harbour Island Dist. Substation, Tampa	06/30/84	06/30/95	250,794
20				
21	Other Property:			
22				
23				
24				
25				
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42				
43				
44				
45				
46				
47	TOTAL			\$30,949,440

< p214.x-4(c) >  
Post 2010

< p214.x-13(b) >  
Various

< p214.x-13(c) >  
Various

< p214.x-16(c) >  
Post 2010

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

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Washington St. Dist. Substation-			
3	Bordered by Pierce, Jackson &			
4	Jefferson Streets, Tampa	06/30/85	*	1,821,335
5				
6	Sunlake Distribution Substation			
7	Dale Mabry North of Lutz Lake Fern Road	06/30/88	06/30/99	520,471
8				
9	Distribution Substation Sites-			
10	Located throughout Company's			
11	Service Area	*	*	1,069,102
12				
13	Power Plant Site X - South of			
14	S.R. 60, West of Pleasant Grove			
15	Road, North of Durant Road in			
16	Hillsborough County	06/30/73	*	485,199
17				
18	Big Bend Buffer Land	06/30/86	*	1,221,372
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
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44				
45				
46				
47	<b>TOTAL</b>			<b>\$36,066,919</b>

< p214.x-4(c) >

Post 1999

< p214.x-11(b) >

Various

< p214.x-11(c) >

Various

< p214.x-16(c) >

Indeterminate

< p214.x-18(c) >

Per 1984 FERC Audit

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) 05/24/95	Year of Report Dec. 31, 1994
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Palm River Operations Center-			
3	Palm River Road and 82nd Street	06/30/87	*	618,704
4				
5	Skyway Transmission Substation			
6	Site-Corner of George Rd and			
7	Gun Club Rd - Tampa	06/30/87	*	368,056
8				
9	Polk County Power Plant Site			
10	South of County Rd 630, East of State Rd 37			
11	in Polk County.	*	10/15/96	18,918,942
12				
13	Wrecker to Lake Agnes Transmission Line			
14	Right-of-Way-Between Spring Road and			
15	Interstate 4, Adjacent and West of Berkley Road,			
16	Auburndale	06/30/93	06/30/96	641,715
17				
18				
19				
20				
21	Other Property:			
22	Other Property Held for future use	*	*	\$256,585
23				
24				
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46				
47	TOTAL			\$56,870,921

< p214.x-3(c) >  
Post 1999

< p214.x-7(c) >  
Post 1999

< p214.x-11(b) >  
Various

< p214.x-22(b) >  
Various

< p214.x-22(c) >  
Various

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 05/24/95	Year of Report Dec. 31, 1994
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**CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)**

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

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	B20 BBC LAN EXPANSION II & III	\$110,767
2	B30 BB2 TAIL ENDBY - PASS DAMPERS REPL	134,535
3	B42 BB3 PARTIAL SCRUB	1,150,302
4	C01 ASI SOFTWARE UPDGRADE	164,453
5	C11 PLAZA 2 & 5 DEPARTMENT REORGANIZATION	120,759
6	C97 13TH STREET WIDENING: CUMBERLAND TO ADAM	483,452
7	D19 WHEELER RD 230/69KV TRANSFORMER ADDITION	223,959
8	D28 AUTOMATED METER TEST AND TRACKING SYSTEM	421,508
9	D29 PROTECTIVE 230KV RELAY UPGRADES	825,429
10	D35 WOODLANDS 2ND TXF & 13KV CKT	246,153
11	D45 PLATT STREET DUCT BANK	391,673
12	D68 CITY OF FT MEADE SERVICE	1,196,987
13	D73 CLARKWILD TO KIRKLAND 13 TIE	204,761
14	D74 INDUSTRIAL PARK SUB REBUILD & 2ND TXF AD	203,773
15	D96 GAPWAY/LAKE AGNES 230KV SUB	1,657,635
16	E02 SR 574 WDNG: I-4 TO PINE ST	142,317
17	F39 BLOOMINGDALE AVE WIDENING	335,817
18	F50 GN EXPAND REVERSE OSMOSIS WW PLANT CAPACITY	735,801
19	G33 GN4 WATER LANCE ADDITION	205,058
20	J43 CAUSEWAY BLVD RENOVATION - CTL	362,646
21	J59 POLK CITY FACILITY FITUP FOR DISASTER REC	210,471
22	J76 ON-LINE DOCUMENT MANUAL VIEWING SYSTEM	131,316
23	J88 OIL CONTAINMENT FACILITY	339,433
24	L50 POLK COUNTY POWER STATION	174,176,476
25	L51 POLK POWER 230KV SWITCHING	1,588,521
26	L63 BBC WASTERWATER LINES ADD	628,385
27	L78 BB WL-50 RE-MANUFACTURE	1,063,269
28	L88 SHELDON RD WIDENING (CIRCUIT 66048)	709,194
29	- MINOR PROJECTS	1,054,009
30		
31		
32		
33		
34		
35		
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42		
43	<b>TOTAL</b>	<b>\$189,218,859</b>

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.) 05/24/95	Year of Report Dec. 31, 1994
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**CONSTRUCTION OVERHEADS-ELECTRIC**

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should exp-

lain on page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	\$5,675,401
2	Benefit Cost	5,350,504
3	Taxes	2,243,364
4	Administrative and General	6,426,890
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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44		
45		
46	TOTAL	\$19,696,159

**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 for January and February 1994 was 7.70%. The annual percentage rate used for March through December 1994 was 7.28%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding. Pension cost and payroll taxes are charge 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 \$5,350,504 and payroll taxes in the amount of \$2,243,364 were applied to construction work orders during 1994.

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 \$6,426,890 were applied to construction work orders during 1994.

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	\$35,128,455		
(2)	Short-Term Interest			s 3.82%
(3)	Long-Term Debt	\$586,608,555	39.39%	d 6.84%
(4)	Preferred Stock	\$54,956,000	3.69%	p 6.49%
(5)	Common Equity	\$847,570,001	56.92%	c 11.35%
(6)	Total Capitalization		100%	
(7)	Average Construction Work In Progress Balance	\$125,949,390		

2. Gross Rate for Borrowed Funds  $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$  3.01%

3. Rate for Other Funds  $[1 - \frac{S}{W}] [p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$  4.83%

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 2.82%
  - b. Rate for Other Funds - 4.53%

< P218.X-7(B) >

When actual AFUDC is applied to CWIP, the overall rate used was 4.51%.

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. Day, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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	\$1,047,529,000	\$1,047,529,000		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	114,283,236	114,283,236		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	2,490,736	2,490,736		
6	Other Clearing Accounts				
7	Other Accounts (Specify): *	(421,153)	(421,153)		
8					
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$116,352,819	\$116,352,819		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(49,729,762)	(49,729,762)		
12	Cost of Removal	(6,744,723)	(6,744,723)		
13	Salvage (Credit)	4,119,073	4,119,073		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$52,355,412)	(\$52,355,412)		
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,111,526,407	\$1,111,526,407		

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

18	Steam Production	664,592,271	664,592,271		
19	Nuclear Production				
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	55,893,552	55,893,552		
23	Transmission	68,247,690	68,247,690		
24	Distribution	247,395,704	247,395,704		
25	General	75,397,190	75,397,190		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,111,526,407	\$1,111,526,407		

< P219.X-7(B) >

Amortization of Sebring Acquisition Adjustment - Account 406

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) 05/24/95	Year of Report Dec. 31, 1994
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of non-utility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor Items ( 5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).		
3. Furnish particulars ( details ) concerning sales, purchases, or transfers of Nonutility Property during the year.				
Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall Located at			
2	TECO Plaza, Downtown Tampa, Street Address:			
3	702 N. Franklin Street	260,080		260,080
4				
5	Remodel Svc Area at Terrace on the Mall Located at TECO			
6	Plaza, Downtown Tampa, Street Address:			
7	702 N. Franklin Street	20,414		20,414
8				
9	Artwork at TECO Plaza, Downtown Tampa, Street Address:			
10	702 N. Franklin Street	137,096	(384)	136,712
11				
12	Items Previously Devoted to Public Service:			
13	Thonotosassa Sub located at the southwest corner of			
14	Fort King Highway and County Road-transferred 3/92	36,471	(36)	36,435
15				
16				
17				
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42				
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property	17,569	(1,506)	16,063
46	TOTAL	\$471,630	(\$1,926)	\$469,704

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.

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

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

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column(e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	TERMCO, Inc. - Broker for Tampa	11/11/87		\$10,000
2	Electric Company's purchases and			
3	sales of real property			
4				
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41				
42	TOTAL Cost of Account 123.1 \$		TOTAL	\$10,000

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)(Continued)

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

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

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

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

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

Equity in Subsidiary Earnings for Year (e)	Revenues For Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		\$10,000		1
				2
				3
				4
				5
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				41
		\$10,000		42

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
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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 debit or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	\$77,437,588	\$94,493,004	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	2	Production
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated )	37,730,413 *	38,473,120	Various
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)	\$37,730,413	\$38,473,120	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	(4,524)	(8,697)	VARIOUS
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$115,163,477	\$132,957,429	

p227.x-5(c) >

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.

Allowances (Accounts 158.1 and 158.2)

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

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1995	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year			0	0
02 03 04	Acquired During Year; Issued (Less Withheld Allow.)			0	0
05	Returned by EPA			0	(227,681)
06 07 08	Purchases/Transfers: EPA Auction			12,000.00	1,878,000
09					
10					
11					
12					
13					
14					
15	Total			12,000.00	\$1,878,000
16 17 18	Relinquished During Year: Charges to Account 509			0	0
19	Other:			0	0
20					
21 22	Cost of Sales/Transfers:			0	0
23					
24					
25					
26					
27					
28	Total			0	0
29	Balance-End of Year	0	0	12,000.00	\$1,650,319
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year			0	0
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA			0	0
39	Cost of Sales				
40	Balance-End of Year			0	0
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40  
6. Report on lines 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.  
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform

System of Accounts).  
8. Report on lines 22 - 27 the name of purchasers/transferees of allowances disposed of and identify associated companies.  
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers  
10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

1996		1997		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
				0	0	0	0	01
				0	0	0	0	02
				0	0	0	0	03
				0	0	0	(227,681)	04
				0	0	12,000.00	1,878,000	05
								06
								07
								08
								09
								10
								11
								12
								13
								14
				0	0	12,000.00	\$1,878,000	15
				0	0	0	0	16
				0	0	0	0	17
				0	0	0	0	18
								19
								20
				0	0	0	0	21
				0	0	0	0	22
								23
								24
								25
								26
								27
				0	0	0	0	28
				0	0	12,000.00	\$1,650,319	29
								30
								31
								32
								33
								34
								35
				0	0	0	0	36
				0	312,628	0	312,628	37
				0	(\$312,628)	0	(\$312,628)	38
								39
				0		0		40
								41
								42
								43
								44
								45
								46

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) [X] An Original (2) [ ] A Resubmission		Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
OTHER REGULATORY ASSETS (Account 182.3)					
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).			3. Minor items ( 5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.		
2. For regulatory assets being amortized, show period of amortization in column (a).					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Other Regulatory Assets FAS-109	\$30,791,128	VARIOUS	0	\$30,791,128
2	Deferred Debit Oil Backout Tariff	147,872	506	147,872	0
3	Deferred Debit Fuel-Wholesale	25,270	557	12,589	12,681
4	Unamortized Coal Contract Buyout (4)	25,500,000	557	0	25,500,000
5	Deferred Interest 9.9% Refunded Bonds (3)	4,150,555	427	0	4,150,555
6	Deferred Interest 7.875% Refunded Bonds (3)	133,524	427	6,435	127,089
7	Deferred Interest 7.875% Refunded Bonds (3)	1,314,332	427	27,124	1,287,208
8	Deferred Interest 8% Refunded Bonds (3)	7,675,579	427	158,249	7,517,330
9	Deferred Interest 8% Refunded Bonds (3)	1,394,396	427	60,626	1,333,770
10	Residential Load Management (2)	2,232,858	908	325,935	1,906,923
11	Comm-Indust Load Management (2)	20,701	908	1,790	18,911
12	Rate Case Expense (1)	831,133	928	120,000	711,133
13	Deferred Aerial Survey Debit	80,844	501	80,844	0
14	HP Start Up (2)	1,401,147	506	392,000	1,009,147
15					
16					
17					
18					
19					
20	(1) Amortized over a 4 yr. period				
21	(2) Amortized over a 5 yr. period				
22	(3) Amortized over the life of the bonds				
23	(4) Amortized over a 10 yr. period beginning 04/95				
24					
25					
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43					
44	TOTAL	\$75,699,339		\$1,333,464	\$74,365,875

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	A/P transact, pending distrib.	0	\$72,327	VARIOUS	\$338	\$71,989
2	Fort Meade	0	648,016		0	648,016
3	Undistributed payroll	574,720	4,015,524	VARIOUS	4,037,385	552,859
4	Residential load mgt (1)&(2)	1,598,904	1,120,138	908	2,719,042	0
5	Comm/Ind load management(1)&(2)	17,122	6,514	908	23,636	0
6	Def int exp 9.9% ref bonds (2)	1,246,531	1,936,016	427	3,182,547	0
7	Tank assessment study	220,968	12,157		40,357	192,768
8	Deferred int refund bonds (2)	146,394	0	427	146,394	0
9	Deferred int refund bonds (2)	1,368,579	0	427	1,368,579	0
10	Deferred int refund bonds (2)	7,992,076	0	427	7,992,076	0
11	Deferred int refund bonds (2)	1,515,648	0	427	1,515,648	0
12	Gannon 5 l-1 stationary blades	400,000	0		5,320	394,680
13	Deferred debit conservation (2)	738,782	1,036,254	908	1,775,036	0
14	Deferred debit fuel (2)	13,445,235	643,702	557	14,088,937	0
15	Deferred capacity (2)	139,876	52,159	557	192,035	0
16	Deferred fuel - wholesale (2)	135,773	29,502	557	165,275	0
17	Other def deb fuel inv (2)	845,731	3,083,053	501	3,928,784	0
18	HP start-up (1)&(2)	2,185,147	98,000	506	2,283,147	0
19	Other	1,327,969	52,007,521	VARIOUS	53,332,832	2,658
20						
21	(1) Amort. over a 5 yr. period					
22	(2) Reclassed to Account 182					
23	per FERC Order 552					
24						
25						
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46						
47	Misc. Work in Progress	172,154				147,444
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351) *	1,071,133	0	VARIOUS	1,071,133	*
49	TOTAL	\$35,142,742				\$2,010,414

< P233.X-48(B) >

Amortized over a 4 yr. period

< P233.X-48(F) >

\$711,133 was reclassified to Account 182 per FERC Order 552. \$360,000 was amortized to Account 928.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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	ITC-FAS109	0	\$38,288,959
3	Dismantling	9,983,633	13,366,674
4	Contributions in Aid	8,716,934	9,495,885
5	Capitalized Interest	3,659,129	5,240,377
6	Lease Payments	3,544,025	3,438,654
7	Other	9,379,596	14,921,833
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$35,283,317	\$84,752,382
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17	Other Lease Payments	1,761,764	1,761,326
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$37,045,081	\$86,513,708

**NOTES**

Electric Other includes:	12/31/93	12/31/94
Insurance Reserve	\$2,826,833	\$5,414,532
Plant Site write off	395,836	3,405,606
Rate Refund	3,406,120	3,406,120
Early Capacity	2,223,431	2,223,431
Customer Deposit	527,376	472,144
	-----	-----
	\$9,379,596	\$14,921,833
	=====	=====

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) 05/24/95	Year of Report Dec. 31, 1994
CAPITAL STOCK (Accounts 201 and 204)					
<p>1. Report below the particulars ( details ) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing,</p> <p>a specific reference to report form(i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>					
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized By Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	
1	ACCOUNT 201				
2	Common Stock	25,000,000	0		
3					
4	TOTAL_COM	25,000,000			
5					
6	ACCOUNT 204				
7					
8	Preference Stock	2,500,000	0		
9					
10	TOTAL_PRE	2,500,000			
11					
12	Preferred Stock	1,500,000	100.00		
13	4.32% Cumulative Series A				103.75
14	4.16% Cumulative Series B				102.88
15	4.58% Cumulative Series D				101.00
16	8.00% Cumulative Series E				102.00
17	7.44% Cumulative Series F				101.00
18					
19	Preferred Stock	2,500,000	0		
20					
21	TOTAL_PRE	4,000,000			
22					
23					
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994			
CAPITAL STOCK (Account 201 and 204 )(Continued)						
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p>		<p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>				
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
10	\$119,696,788					1
						2
						3
10	119,696,788	0	0	0	0	4
						5
						6
						7
0	0					8
						9
0	0	0	0	0	0	10
						11
						12
49,600	4,960,000					13
50,000	5,000,000					14
100,000	10,000,000					15
149,960	14,996,000					16
200,000	20,000,000					17
						18
0	0					19
						20
549,560	54,956,000	0	0	0	0	21
						22
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						42

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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)

- |  |   |
|--|---|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>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.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> | <p>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>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.</p> |
|--|---|

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			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL		\$19,245

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 accounting entries effecting such change.

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

(b) Reduction in Par or Stated Value of Capital Stock (Account 209)—State amount and give brief explanation of the capital change 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 debt 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	Balance 12/31/93	28,238
10	Debit - Transferred loss on reacquired Series G Stock from account 214	(28,238)
11		
12	SUBTOTAL	0
13		
14	ACCOUNT 211	
15	Miscellaneous Paid-in Capital	
16	Balance 12/31/93	546,578,909
17	Equity Contribution from Parent	111,000,000
18	SUBTOTAL	657,578,909
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
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38		
39		
40	TOTAL	\$657,578,909

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) 05/24/95	Year of Report Dec. 31, 1994
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**DISCOUNT ON CAPITAL STOCK (Account 213)**

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

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

**CAPITAL STOCK EXPENSE (Account 214)**

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

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		
7	NOTE: The loss on required Series G Stock of \$28,238 was transferred to account 210 and	
8	\$325,377 was transferred to account 439	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	\$1,338,638

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total expense, Premium or Discount (c)
1	ACCOUNT 221 - First Mortgage Bonds		
2	5 1/2% Series Due 1996	25,000,000	73,250
3			(213,250) P
4	7 1/4% Series Due 1998	* 30,000,000	86,219
5			(270,900) P
6	7 1/4% Series Due 2001	* 35,000,000	105,031
7			(83,300) P
8	7 3/8% Series Due 2002	* 40,000,000	117,244
9			(63,600) P
10	8 1/2% Series Due 2004	* 50,000,000	141,418
11			(182,500) P
12	7 3/4% Series Due 2022	75,000,000	1,125,171
13			3,627,750 D
14	5 3/4% Series Due 2000	* 80,000,000	3,058,914
15			378,400 D
16	6 1/8% Series Due 2003	* 75,000,000	2,894,879
17			679,500 D
18	ACCOUNT 221 - Installment Contracts		
19	Variable Rate Due 2005	* 19,605,000	212,070
20	7 3/4% - 8 1/4% Due 1994-2004	* 32,000,000	1,134,454
21	5 3/4% Due 2007	27,000,000	467,202
22	11 5/8% - 11 7/8% Due 2001-2011	* 25,000,000	937,500
23	12 1/4% - 12 5/8% Due 2002-2012	* 100,000,000	2,624,554
24	9.9% Due 2011-2014	* 85,950,000	2,931,993
25	Variable Rate Due 2025	* 51,605,000	425,555
26	7 7/8% Refunding Bonds Due 2021	* 25,000,000	1,334,534
27	8% Refunding Bonds Due 2022	* 100,000,000	5,675,561
28	Variable Rate Due 2018	54,200,000	361,759
29	Variable Rate Due 2020	20,000,000	281,415
30	6 1/4% Due 2034 (Docket No. 930399-EI, Order No. PSC-93-0889-FOF-EI Dated 06/11/93)	* 85,950,000	3,784,972
31			
32	SUBTOTAL	1,036,310,000	31,645,795
33	TOTAL	\$1,036,310,000	\$31,645,795

< P256.X-4(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-6(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-8(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-10(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-14(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-16(B) >

The bonds on lines 4, 6, 8 & 10 were replaced by the bonds on lines 14 & 16.

< P256.X-19(B) >

The bonds on lines 19 & 20 were replaced by the bonds on line 25. 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.

< P256.X-20(B) >

The bonds on lines 19 & 20 were replaced by the bonds on line 25. 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.

< P256.X-22(B) >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< P256.X-23(B) >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

< P256.X-24(B) >

Under a financing arrangement entered into in July 1993, the tax-exempt bonds on line 30 were issued in December 1994 to replace the bonds on line 24 when they became eligible for refunding on February 1, 1995. At year end 1994, the proceeds of the new bonds were on deposit with trustee. Interest expense has been recorded using a blended rate from July 1993 forward, consistent with regulatory treatment.

< P256.X-25(B) >

The bonds on lines 19 & 20 were replaced by the bonds on line 25.

< P256.X-26(B) >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989.

< P256.X-27(B) >

The bonds on lines 22 & 23 were replaced by the bonds on lines 26 & 27. Interest expense has been recorded using a blended rate since August 1989.

< P256.X-30(B) >

Under a financing arrangement entered into in July 1993, the tax-exempt bonds on line 30 were issued in December 1994 to replace the bonds on line 24 when they became eligible for refunding on February 1, 1995. At year end 1994, the proceeds of the new bonds were on deposit with trustee. Interest expense has been recorded using a blended rate from July 1993 forward, consistent with regulatory treatment.

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a 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 outstanding without reduction for amounts held by respondent ) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
04/01/66	04/01/96	04/01/66	04/01/96	25,000,000	1,374,998	1
						2
						3
12/01/68	12/01/98	12/01/68	12/01/98	0	0	4
						5
01/01/71	01/01/01	01/01/71	01/01/01	0	0	6
						7
01/01/72	01/01/02	02/01/72	01/01/02	0	0	8
						9
01/15/74	01/15/04	01/15/74	01/15/04	0	0	10
						11
11/05/92	11/01/22	11/05/92	11/01/22	75,000,000	5,812,500	12
						13
05/10/93	05/01/00	05/10/93	05/01/00	80,000,000	4,600,000	14
						15
05/10/93	05/01/03	05/10/93	05/01/03	75,000,000	4,593,750	16
						17
						18
12/12/85	12/01/05	12/12/85	12/01/05	0	0	19
10/25/74	12/01/04	10/25/74	12/01/04	0	0	20
03/01/72	03/01/07	03/01/72	03/01/07	24,675,000	1,421,161	21
08/01/81	07/31/11	08/01/81	07/31/11	0	0	22
05/01/82	05/01/12	05/01/82	05/01/12	0	0	23
01/31/84	02/01/14	01/31/84	02/01/14	85,950,000	5,605,026	24
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,405,211	25
06/03/91	08/01/21	08/01/91	08/01/21	25,000,000	2,069,426	26
03/10/92	05/01/22	08/01/89	05/01/22	100,000,000	6,366,410	27
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	1,465,775	28
06/21/93	11/01/20	06/21/93	11/01/20	* 16,322,014	464,816	29
07/16/93	12/01/34	07/16/93	12/01/34	0	0	30
						31
				612,752,014	35,179,073	32
				\$612,752,014	\$35,179,073	33

< P257.X-29(H) >

This amount is recored net of \$3,677,986 on deposit with trustee.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 05/24/95	Year of Report Dec. 31, 1994
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income</p>		<p>with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p>		
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	\$110,052,190		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in Aid of Construction	2,737,583		
6	Unbilled Revenue	1,584,000		
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Book Depreciation	110,508,759		
11	Income Taxes Expensed on Books	58,724,931		
12	Deferred Fuel & Conservation Expense	13,585,211		
13	Other Permanent/Timing Differences	45,616,248		
14	Income Recorded on Books Not Included in Return			
15	AFUDC	4,029,757		
16	Dividends Received Deduction	30,192		
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation	121,448,552		
21	Cost of Removal	6,744,722		
22	Repairs Capitalized	5,988,000		
23	Garnon Deferred Expenses	374,680		
24	Bond Refinancing	1,224,000		
25				
26				
27	Federal Tax Net Income	202,969,019		
28	Show Computation of Tax:			
29	State Taxable Income	202,969,019		
30	Tax @ 5.5%	11,163,296		
31	Adjustment to Record Prior Year's Tax Return True-ups/ -IRS Audit Adjustments	(1,215,240)		
32	Federal Taxable Income	191,805,723		
33	Adjustment to Record Nontaxable Interest Income	(425,545)		
34	Adjusted Taxable Income	191,380,178		
35	Federal Tax @ 35%	66,983,062		
36	Adjustment to Record Prior Year's Tax Return True-ups/ -IRS Audit Adjustments	736,336		
37	Federal Income Tax	67,719,397		
38	Plus: Investment Tax Credit			
39	-(Includes Prior Year's True-ups)	569,412		
40	Net Federal Income Tax-Per Books	68,288,809		
41				
42				
43				
44	*			

< P261.X44(a) >

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 company 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.  
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.  
TPS Honduras One, Inc.  
TPS Guatemala One, Inc.  
TECO Investments, Inc.  
TECO Finance, Inc.  
TECO Energy Management Services Corporation

**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).

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.

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 1994			66,983,062	75,430,598	
3	Income Prior to 94	(916,094)		1,305,747	(1,746,050) *	(726,982)
4	Unemployment					
5	-1994			183,806	184,097	
6	-1993	(23)			(23)	
7	FICA					
8	-1994			10,831,600	10,754,078	
9	-1993	94			94	
10	Vehicle Use			4,330	4,330	
11	Superfund	129,651		204,000	295,741 *	(593)
12	Diesel Fuel	253,226				
13	SUBTOTAL	(533,146)	0	79,512,545	84,922,865	(727,575)
14	STATE:					
15	Income 1994			11,163,297	6,527,881	
16	Income Prior to 1994	2,480,424		(1,215,240)	3,443,774 *	2,079,885
17	Gross Receipts					
18	-1994			24,718,079	22,766,408 *	(42,956)
19	-1993	1,851,852			1,851,852	
20	Unemployment					
21	-1994			76,437	76,314 *	862
22	-1993	121			121	
23	Public Service Commission	437,401		860,022	847,973	
24	Intangible			13,513	13,513	
25						
26						
27	Occupational License			5,054	5,054	
28	Sales Tax	191,137		336,669	268,411	
29	SUBTOTAL	4,960,935	0	35,957,831	35,801,301	2,037,791
30	LOCAL:					
31	Real and Personal Property			31,630,279	31,630,279	
32						
33						
34						
35						
36	Franchise					
37	-1994			19,915,732	18,247,902	
38	-1993	1,722,798			1,722,798	
39	SUBTOTAL	1,722,798	0	51,546,011	51,600,979	0
40						
41	TOTAL	\$6,150,587		\$167,016,387	\$172,325,145	\$1,310,216

< P262.x-3(f) >

Adjustment to record IRS audit adjustments

< P262.x-11(f) >

Adjustment to record tax return true-up.

< P262.x-16(f) >

Adjustment to record IRS audit adjustments

< P262.x-18(f) >

Adjustment to record gross receipts tax refund.

< P262.x-21(f) >

Adjustment to record refunds for overpayment of state unemployment tax.

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under 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 department where applicable and account charged.)

(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
(8,447,536)		65,926,971			*	1
1,408,721		1,304,451			*	2
						3
						4
(291)		146,631			*	5
						6
						7
77,522		8,640,947			*	8
		(75)				9
		4,330				10
37,317		204,000				11
253,226						12
(6,671,041)		76,227,255				13
						14
4,635,416		10,962,914			*	15
(98,705)		(1,215,456)			*	16
						17
1,908,715		24,718,079				18
						19
						20
985		60,977			*	21
						22
449,450		860,022				23
		147,628			*	24
					*	25
						26
		5,054				27
259,395		334,412			*	28
7,155,256		35,873,630				29
						30
		31,687,700			*	31
					*	32
					*	33
					*	34
						35
1,667,830		19,925,282			*	36
						37
1,667,830		51,612,982				38
						39
						40
\$2,152,045		\$163,713,867				41

< P263.x-2(l) >  
Account number 409.20

< P263.x-3(l) >  
Account number 409.20

< P263.x-5(l) >  
Account number 107.00

< P263.x-8(l) >  
Account number 107.00

< P263.x-15(l) >  
Account number 409.20

< P263.x-16(l) >  
Account number 409.20

< p263.x-21(l) >  
Account number 107.00

< P263.x-24(l) >  
Account number 234.09

< P263.x-25(l) >  
Account number 232.01

< P263.x-28(l) >  
Account number VARIOUS

< P263.x-31(l) >  
Account number 234.04

< P263.x-32(l) >  
Account number 408.20

< P263.x-33(l) >  
Account number 232.01

< P263.x-34(l) >  
Account number 143.01

< P263.x-37(l) >  
Account number 232.01

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

Report below information applicable to Account 255. 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.

Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by

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%	\$324,770	411.30	\$557,830	411.31	\$126,617	(\$578,749)
3	4%	2,136,420	411.30	66,584	411.31	330,949	633,255
4	7%						
5	10%	63,555,266	411.30	(1,193,825)	411.31	4,403,471	2,608,863
6							
7							
8	TOTAL	\$66,016,456		(\$569,411)		\$4,861,037	* \$2,663,369
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility	16,832			411.41	1,164	
15							
16							
17							
18							
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23							
24							
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48							

< p266.x-8(g) >

Includes amounts resulting from recording IRS audit adjustments/tax return true-ups.

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
\$177,234	26		2
2,505,310	26		3
			4
* 60,566,833	26,26		5
			6
			7
\$63,249,377			8
			9
			10
			11
			12
			13
15,668	26		14
			15
			16
			17
			18
			19
			20
			21
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< p267.x-5(h) >

Includes both 8% and 10%.

**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.  
2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	\$849,530	VARIOUS	\$452,753	\$4,283,985	\$4,680,762
2	Tenants Rent	56,037	418	0	864	56,901
3	Unclaimed Items	336	131	17,390	28,578	11,524
4	CATV	31,744	VARIOUS	6,469	6,815	32,090
5	Deferred Lease Payments - Utility	7,546,034	931	2,054,707	2,253,318	7,744,645
6	Deferred Lease Payments - Non-util	3,652,122	418	1,243,616	1,242,476	3,650,982
7	Contract Retentions	232,478	232	11,239	1,922,296	2,143,535
8	Deferred Credit/FAS 109	61,972,604	282	61,972,604	0	0
9	Deferred Compensation	142,930	923	0	70,042	212,972
10	Sale - BB4 FP&L Right-of-Way	(160)	421	0	160	0
11	- Amtz. - 10/88-09/93					0
12	Sale - Port. of Bloomingdale Subs.	43,027	421	43,027	0	0
13	- Amtz. - 07/93-06/98 (1)					0
14	Def.Cr.-Sale of Port. of Ohio Subs	8,719	421	8,719	0	0
15	- Amtz. - 01/90-12/94 (1)					0
16	Def.Cr.-Sale of Zambito Property	13,171	421	13,171	0	0
17	- Amtz. - 10/89-09/94					0
18	Def.Cr.-Sale Ease.Aband. CSX R/R	17,516	421	17,516	0	0
19	- Amtz. - 11/92-10/97 (1)					0
20	Def.Cr.-Sale of Misc. Property	20,558	VARIOUS	82,187	45,965	(15,664)
21	Def.Cr.- Oil Backout (1)	527,613	456	944,165	416,552	0
22	Def.Cr.-Conservation (1)	0	456	270,233	270,233	0
23	Def.Cr.-Fuel and Capacity (1)	0	456	3,995,982	3,995,982	0
24	Def.Call Premium 9.9% - \$85.95M(1)	2,578,500	131	2,578,500	0	0
25	Def.Reissue Costs 9.9%-\$85.95M (1)	52,043	131	52,794	751	0
26	Def.Revenue - Cable Contract	1,407,751	454	236,496	214,229	1,385,484
27	- Amtz. - 07/92-06/17					0
28						
29						
30						
31	(1) Reclassed to Account 254 per					
32	FERC Order 552					
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	<b>TOTAL</b>	<b>\$79,152,553</b>		<b>\$74,001,568</b>	<b>\$14,752,246</b>	<b>\$19,903,231</b>

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo. Da. Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

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

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	8,162,487	25,923	5,265
5	Other			
6				
7				
8	TOTAL Electric(Enter Total of lines 3 thru 7)	\$8,162,487	\$25,923	\$5,265
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8,15,and 16)	\$8,162,487	\$25,923	\$5,265
18	Classification of TOTAL			
19	Federal Income Tax	7,334,326	22,226	4,513
20	State Income Tax	828,161	3,697	752
21	Local Income Tax			

NOTES

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

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No		
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits					
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)				
							1		
							2		
							3		
		VARIOUS	*	8,663	VARIOUS	*	29	8,174,511	4
									5
									6
									7
				\$8,663			\$29	\$8,174,511	8
									9
									10
									11
									12
									13
									14
									15
									16
				\$8,663			\$29	\$8,174,511	17
									18
				8,663				7,343,376	19
							29	831,135	20
									21

NOTES(Continued)

p273.x-4(h) >  
amounts reflect IRS audit adjustments/tax return true-ups.

P273.X-4(J) >  
amounts reflect IRS audit adjustments/tax return true-ups.

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

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	\$276,271,777	\$69,567,576	\$52,909,057
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$276,271,777	\$69,567,576	\$52,909,057
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$276,271,777	\$69,567,576	\$52,909,057
10	Classification of TOTAL			
11	Federal Income Tax	249,096,367	61,816,251	46,496,520
12	State Income Tax	27,175,410	7,751,325	6,412,537
13	Local Income Tax			

NOTES

Name of Respondent  
TAMPA ELECTRIC COMPANY

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(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

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

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
		VARIOUS	* \$7,673,729	VARIOUS	* \$50,172,181	\$335,428,748	2
							3
							4
			\$7,673,729		\$50,172,181	\$335,428,748	5
							6
							7
							8
			\$7,673,729		\$50,172,181	\$335,428,748	9
							10
			7,325,839		43,018,661	300,108,920	11
			347,890		7,153,520	35,319,828	12
							13

NOTES(Continued)

< P275.X2(H) >

Amount reflects IRS audit adjustments/tax return true-ups.

< p275.x2(h) >

Reclass to comply with FERC interpretations of FASB 109.

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

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

line no.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	.	\$8,138,728	\$5,811,582	\$25,391,445
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$8,138,728	\$5,811,582	\$25,391,445
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	\$8,138,728	\$5,811,582	\$25,391,445
20	Classification of TOTAL			
21	Federal Income Tax	5,579,996	5,532,808	22,204,354
22	State Income Tax	2,558,732	278,774	3,187,091
23	Local Income Tax			

NOTES

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.  
 3. Provide in the space below explanations for page 276  
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		VARIOUS *	\$7,410,680	VARIOUS *	\$2,894,963	(\$15,956,852)	3
							4
							5
							6
							7
							8
			\$7,410,680		\$2,894,963	(\$15,956,852)	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			\$7,410,680		\$2,894,963	(\$15,956,852)	19
							20
			1,056,610		2,229,155	(9,919,005)	21
			6,354,070		665,808	(6,037,847)	22
							23

NOTES (Continued)

277.X-3(H) >

class to comply with FERC interpretations of FASB 109.

277.X-3(J) >

ount reflects IRS audit adjustments/tax return true-ups.

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
OTHER REGULATORY LIABILITIES (Account 254)					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).		3. Minor items ( 5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For regulatory liabilities being amortized, show period of amortization in column (a).					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Other Reg Liab-FAS 109 Inc. Tax	VARIOUS	\$1,746,430	\$90,037,620	\$88,291,190
2	Deferred Credit OBO	456	135,230	177,003	41,773
3	Deferred Credit Conservation	456	138,189	708,779	570,590
4	Deferred Credit Fuel-Retail	456	1,264,533	4,920,706	3,656,173
5	Deferred Credit Capacity	456	14,458	1,750,787	1,736,329
6	Deferred Call Prem 9.9% SER	181	0	2,578,500	2,578,500
7	Deferred Reissue Costs 9.9%	181	54,857	51,873	(2,984)
8	Deferred Credit-Gain on Ohio Sub Portion (1)	411	2,180	2,180	0
9	Deferred Credit-Gain on CSX R/W Sale (1)	411	1,142	14,088	12,946
10	Deferred Credit-Gain on Bloomingdale Sub (1)	411	2,429	35,739	33,310
11	Deferred Credit-Gain on Sam Allen Rd (1)	411	591	17,726	17,135
12	Deferred Credit-Gain on Portion of Site (1)	411	2,630	26,302	23,672
13	Deferred Credit-Gain on Second Ave Sub (1)	411	730	10,949	10,219
14	Deferred Credit-Gain on Sheldon RD (1)	411	548	16,457	15,909
15	Deferred Credit-Gain on Jackson RD Land (1)	411	4,107	16,427	12,320
16	Deferred Credit-Gain on Rocky Creek LD (1)	411	4,020	12,694	8,674
17	Other Reg. Liab Allow Auctioned	158	244,956	244,956	0
18					
19					
20					
21					
22	(1) Amortized over a 5 yr. period				
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		\$3,617,030	\$100,622,786	\$97,005,756

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/24/95	Year of Report Dec. 31, 1994
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**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

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

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	\$505,490,728	\$464,095,997
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	316,772,285	298,281,238
5	Large (or Ind.) (See Instr.4)	108,228,106	104,022,283
6	(444) Public Street and Highway Lighting	8,777,620	8,246,180
7	(445) Other Sales to Public Authorities	71,890,295	66,925,050
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	\$1,011,159,034	\$941,570,748
11	(447) Sales for Resale	\$70,433,023	\$76,055,415
12	TOTAL Sales of Electricity	\$1,081,592,057	\$1,017,626,163
13	(Less) (449.1) Provision for Rate Refunds	0	\$30,000
14	TOTAL Revenues Net of Prov. for Refunds	\$1,081,592,057	\$1,017,596,163
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	5,061,785	4,719,318
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,916,983	4,564,087
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	3,294,387	14,424,723
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$13,273,155	\$23,708,128
27	TOTAL Electric Operating Revenues	\$1,094,865,212	\$1,041,304,291

ELECTRIC OPERATING REVENUES (Account 400)(Continued)

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

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2,4,5,and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
5,946,904	5,705,620	427,594	420,051	2
4,582,852	4,432,216	53,482	52,492	4
2,278,205	2,235,617	511	509	5
45,983	44,675	148	126	6
1,077,715	1,028,359	3,963	3,832	7
13,931,659	13,446,487	485,698	477,010	10
2,101,991	2,330,141			11
16,033,650	15,776,628	485,698	477,010	12
16,033,650	15,776,628	485,698	477,010	14

\*Includes \$ (2,375,555) unbilled revenues.  
 \*\*Includes 0 MWH relating to unbilled revenues.

Name of Respondent  
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Date of Report  
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," 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 classifica-

tion (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

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

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

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	* RESIDENTIAL					
2	RS Residential	5,929,522	502,008,694	427,594	13,867	8.4663e
3	OL 1&2 General Outdoor Lighting	17,382	3,482,034	32,456	536	20.0324e
4	(Duplicate)			(32,456)	0	
5	TOTAL	5,946,904	505,490,728	427,594	13,908	8.5001e
6						
7	* COMMERCIAL & INDUSTRIAL					
8	GS General Service Non-Demand	754,491	62,818,727	43,925	17,177	8.3260e
9	GSLD General Service Large Demand	1,053,601	65,002,929	101	10,431,693	6.1696e
10	GSD General Service Demand	3,171,783	210,144,585	8,000	396,473	6.6254e
11	IS-1 Interruptible Industrial	1,176,152	48,165,072	44	26,730,727	4.0951e
12	IS-3 Interruptible Industrial	306,499	13,498,403	16	19,156,188	4.4041e
13	SBF Standby Firm	52,951	3,429,930	3	17,650,333	6.4776e
14	SBI-1 Standby Interruptible	184,541	8,140,667	4	46,135,250	4.4113e
15	SBI-3 Standby Interruptible	110,669	5,297,102	5	22,133,800	4.7864e
16	TS Temporary Service	1,592	331,095	1,895	840	20.7974e
17	OL 1&2 General Outdoor Lighting	48,778	8,171,881	11,973	4,074	16.7532e
18	(Duplicate)			(11,973)	0	
19	TOTAL	6,861,057	425,000,391	53,993	127,073	6.1944e
20						
21	* STREET LIGHTING					
22	SL 1,2,&3 Street Lighting	45,983	8,777,620	148	310,696	19.0888e
23	TOTAL	45,983	8,777,620	148	310,696	19.0888e
24						
25	* OTHER PUBLIC AUTHORITY					
26	RS Residential	1,175	95,588	61	19,262	8.1351e
27	GS General Service Non-Demand	51,083	4,361,854	2,836	18,012	8.5388e
28	GSLD General Service Large Demand	522,747	31,265,956	36	14,520,750	5.9811e
29	GSD General Service Demand	435,739	31,320,821	1,026	424,697	7.1880e
30	SBF Standby Firm	59,608	3,628,257	3	19,869,333	6.0869e
31	IS-3 Interruptible Industrial	1,220	61,808	1	1,220,000	5.0662e
32	OL 1&2 General Outdoor Lighting	6,143	1,156,011	766	8,020	18.8183e
33	(Duplicate)			(766)	0	
34	TOTAL	1,077,715	71,890,295	3,963	271,944	6.6706e
35						
36	* UNBILLED		(2,357,555)			
37	TOTAL	0	(2,357,555)	0		0.0000e
38						
39						
40						
41	Total Billed		\$1,011,159,034			0.0000e
42	Total Unbilled Rev.(See Instr. 6)		(\$2,357,555)			0.0000e
43	TOTAL	13,931,659	\$1,008,801,479	485,698	28,684	7.2411e

P304.X-1(A) >

UEL ADJUSTMENT INCLUDED IN RESIDENTIAL	
S Residential	\$152,762,634
IL 1&2 General Outdoor Lighting	421,377
	<u>-----</u>
	\$153,184,011
	<u>=====</u>

P304.X-7(A) >

UEL ADJUSTMENT INCLUDED IN COMMERCIAL & INDUSTRIAL	
S General Service Non-Demand	\$19,251,370
SLD General Service Large Demand	22,800,290
SD General Service Demand	89,088,723
S-1 Interruptible Industrial	24,222,577
S-3 Interruptible Industrial	24,222,577
BF Standby Firm	1,338,696
BI-1 Standby Interruptible	1,732,257
BI-3 Standby Interruptible	2,677,286
S Temporary Service	40,800
IL 1&2 General Outdoor Lighting	1,182,058
	<u>-----</u>
	\$173,121,241
	<u>=====</u>

P304.X-21(A) >

UEL ADJUSTMENT INCLUDED IN STREET LIGHTING	
IL 1,2,&3 Street Lighting	\$1,115,602
	<u>=====</u>

P304.X-25(A) >

UEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY	
S Residential	\$30,254
S General Service Non-Demand	1,315,630
SLD General Service Large Demand	13,247,607
SD General Service Demand	11,115,001
BF Standby Firm	1,422,917
S-3 Interruptible Industrial	28,623
IL 1&2 General Outdoor Lighting	148,984
	<u>-----</u>
	\$27,379,016
	<u>=====</u>

P304.X-36(A) >

Inbilled Revenues are computed on a composite basis and not allocated to specific rates or customer classifications.

SALES FOR RESALE (Account 447)

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

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

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

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

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	RQ	*	50	50	40.6
2	SUBTOTAL-RQ					
3	Florida Power Corporation	OS	6	N/A	N/A	N/A
4	Florida Power & Light Company	OS	7	N/A	N/A	N/A
5	Florida Power & Light Company	OS	35	N/A	N/A	N/A
6	City of Lakeland	OS	21	N/A	N/A	N/A
7	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
8	Florida Municipal Power Agency	LU	*	29	N/A	N/A
9	Ft. Pierce Utilities Authority	OS	12	N/A	N/A	N/A
10	City of Ft. Meade	LU	*	40	N/A	N/A
11	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
12	* Hardee Power Partners Limited	LU	33	N/A	N/A	N/A
13	City of Homestead	OS	32	N/A	N/A	N/A
14	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A

< P310.X-1(C) >

Service Agreement No.5 under First Revised Volume No.1 (Requirements Tariff)

< P310.X-8(C) >

Supplement No.2 to Supplement No.6 to Rate Schedule 29

< P310.X-10(C) >

Supplement No.1 to Supplement No.1 to Rate Schedule 40

< P310.X-12(A) >

Hardee Power Parnters Limited is a subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
65,117	\$5,652,000	\$2,058,577	* \$4,404	\$7,714,981	1
65,117	5,652,000	2,058,577	4,404	7,714,981	2
207,658	0	5,345,739	0	5,345,739	3
719,383	0	13,097,881	0	13,097,881	4
2,670	0	82,840	0	82,840	5
26,172	0	508,771	0	508,771	6
99,711	0	1,912,180	0	1,912,180	7
87,600	1,131,840	1,362,376	0	2,494,216	8
3,949	0	85,396	0	85,396	9
39,066	901,933	607,165	0	1,509,098	10
14,228	0	329,185	0	329,185	11
68,923	15,221,004	1,865,669	0	17,086,673	12
2,346	0	53,052	0	53,052	13
1,103	0	28,900	0	28,900	14

< P311.X-1(J) >

Other charges are customer charges.

Line	Description	Amount	Balance
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	...	...	...
44	...	...	...
45	...	...	...
46	...	...	...
47	...	...	...
48	...	...	...
49	...	...	...
50	...	...	...

SALES FOR RESALE (Account 447)

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

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

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

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

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be

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

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
2	Kissimmee Utility Authority	OS	16	N/A	N/A	N/A
3	City of Lake Worth	OS	26	N/A	N/A	N/A
4	Util. Comm., City of New Smyrna Beach	OS	13	N/A	N/A	N/A
5	Util. Comm., City of New Smyrna Beach	LU	* 13	N/A	N/A	N/A
6	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
7	Oglethorpe Power Corporation	OS	38	N/A	N/A	N/A
8	Reedy Creek Improvement District.	OS	31	N/A	N/A	N/A
9	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
10	City of Starke	OS	24	N/A	N/A	N/A
11	City of Saint Cloud	OS	17	N/A	N/A	N/A
12	City of Saint Cloud	IF	* 17	N/A	N/A	N/A
13	City of Tallahassee	OS	20	N/A	N/A	N/A
14	City of Vero Beach	OS	18	N/A	N/A	N/A

< P310.1.X-5(C) >

Supplement No.4 to Supplement No.5 to Rate Schedule 13

< P310.1.X-12(C) >

Supplement No.2 to Supplement No.10 to Rate Schedule 17

SALES FOR RESALE (Account 447) (Continued)

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

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

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

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
2,073	0	\$52,934	0	\$52,934	1
158,904	1,245,412	3,077,622	0	4,323,034	2
233	0	5,422	0	5,422	3
285	0	10,163	0	10,163	4
86,346	1,131,840	1,342,740	0	2,474,580	5
132,892	0	2,558,792	0	2,558,792	6
29,088	0	561,593	0	561,593	7
87,761	0	1,794,514	0	1,794,514	8
89,604	1,339,656	1,628,782	0	2,968,438	9
2,404	0	75,731	0	75,731	10
18,354	0	508,033	0	508,033	11
88,344	1,141,530	1,373,708	0	2,515,238	12
2,961	0	63,796	0	63,796	13
4,208	0	89,279	0	89,279	14

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo., Da., Yr.)  
05/24/95

Year of Report  
Dec. 31, 1994

SALES FOR RESALE (Account 447)

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

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

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

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

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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	City of Wachula	LU	* 36	N/A	N/A	N/A
2	SUBTOTAL-NON-RQ					
3	TOTAL					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

: P310.2.X-1(C) >

Supplement No.1 to Supplement No.1 to Rate Schedule 36

Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

SALES FOR RESALE (Account 447) (Continued)

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

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

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

5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

Megawatthours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
60,608	\$1,239,874	\$942,690	0	\$2,182,564	1
2,036,874	23,353,089	39,364,953	0	62,718,042	2
2,101,991	29,005,089	41,423,530	4,404	70,433,023	3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: <input type="checkbox"/> An Original <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Dg, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>			
If the amount for previous year is not derived from previously reported figures, explain in footnotes.			
Line	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. POWER PRODUCTION EXPENSES</b>		
2	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering	\$3,299,868	\$2,806,382
5	(501) Fuel	367,731,374	367,404,278
6	(502) Steam Expenses	10,220,554	10,869,379
7	(503) Steam from Other Sources	2,220	(16)
8	(Less) (504) Steam Transferred--Cr.		
9	(505) Electric Expenses	5,938,866	4,829,362
10	(506) Miscellaneous Steam Power Expenses	10,818,185	10,875,505
11	(507) Rents	14,014	15,700
12	(509) Allowance		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$398,025,081	\$396,800,590
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	\$814,466	\$805,818
16	(511) Maintenance of Structures	4,873,729	3,922,195
17	(512) Maintenance of Boiler Plant	33,182,271	32,868,989
18	(513) Maintenance of Electric Plant	8,881,716	8,162,185
19	(514) Maintenance of Miscellaneous Steam Plant	1,396,882	1,447,527
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$49,149,064	\$47,206,714
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$447,174,145	\$444,007,304
22	<b>B. Nuclear Power Generation</b>		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred--Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)		
42	<b>C. Hydraulic Power Generation</b>		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of lines 44 thru 49)		

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES(Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)	0		0
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	\$113,747		\$55,301
63	(547) Fuel	1,252,304		2,169,332
64	(548) Generation Expenses	339,413		366,648
65	(549) Miscellaneous Other Power Generation Expenses	159,947		(7,824)
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$1,865,411		\$2,583,457
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	\$78,213		\$25,209
70	(552) Maintenance of Structures	78,309		70,004
71	(553) Maintenance of Generating and Electric Plant	731,008		460,889
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	144,701		206,662
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$1,032,231		\$762,764
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$2,897,642		\$3,346,221
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	\$33,436,717		\$38,961,139
77	(556) System Control and Load Dispatching			
78	(557) Other Expenses	20,349,174		(6,323,173)
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$53,785,891		\$32,637,966
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	\$503,857,678		\$479,991,491
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	\$1,124,714		\$1,215,787
84	(561) Load Dispatching	1,388,847		1,372,549
85	(562) Station Expenses	939,622		838,237
86	(563) Overhead Lines Expenses	233,195		171,973
87	(564) Underground Lines Expenses	1,074		1,255
88	(565) Transmission of Electricity by Others	142,949		7,994
89	(566) Miscellaneous Transmission Expenses	287,047		309,253
90	(567) Rents	2,364		2,604
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$4,119,812		\$3,919,652
92	Maintenance			
93	(568) Maintenance Supervision and Engineering			
94	(569) Maintenance of Structures	36,922		17,575
95	(570) Maintenance of Station Equipment	1,736,979		1,967,247
96	(571) Maintenance of Overhead Lines	1,493,422		1,654,243
97	(572) Maintenance of Underground Lines	2,158		535
98	(573) Maintenance of Miscellaneous Transmission Plant	45		0
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$3,269,526		\$3,639,600
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$7,389,338		\$7,559,252
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	\$1,323,558		\$1,362,657

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
14	<b>3. DISTRIBUTION Expenses (Continued)</b>			
15	(581) Load Dispatching			
16	(582) Station Expenses	863,995	1,037,811	
17	(583) Overhead Line Expenses	447,071	491,089	
18	(584) Underground Line Expenses	309,099	304,337	
19	(585) Street Lighting and Signal System Expenses	856,826	705,021	
10	(586) Meter Expenses	2,382,667	2,391,770	
11	(587) Customer Installations Expenses	1,222,746	1,295,045	
12	(588) Miscellaneous Expenses	4,477,959	3,791,214	
13	(589) Rents	25,704	26,461	
14	TOTAL Operation (Enter Total of lines 103 thru 113)	\$11,909,625	\$11,405,405	
15	<b>Maintenance</b>			
16	(590) Maintenance Supervision and Engineering	\$572,202	\$830,809	
17	(591) Maintenance of Structures	227,080	270,279	
18	(592) Maintenance of Station Equipment	1,230,807	1,096,446	
19	(593) Maintenance of Overhead Lines	10,159,986	10,421,590	
20	(594) Maintenance of Underground Lines	959,763	938,081	
21	(595) Maintenance of Line Transformers	572,778	458,466	
22	(596) Maintenance of Street Lighting and Signal Systems	1,484,977	1,363,490	
23	(597) Maintenance of Meters	215,282	292,891	
24	(598) Maintenance of Miscellaneous Distribution Plant	2,821	2,905	
25	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$15,425,696	\$15,674,957	
26	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$27,335,321	\$27,080,362	
27	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
28	<b>Operation</b>			
29	(901) Supervision	\$406,109	\$484,537	
30	(902) Meter Reading Expenses	2,040,032	2,158,427	
31	(903) Customer Records and Collection Expenses	12,450,170	12,444,441	
32	(904) Uncollectible Accounts	1,688,125	1,367,676	
33	(905) Miscellaneous Customer Accounts Expenses	(29)	550	
34	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$16,584,407	\$16,455,631	
35	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
36	<b>Operation</b>			
37	(907) Supervision			
38	(908) Customer Assistance Expenses	20,847,294	18,118,615	
39	(909) Information and Instructional Expenses	641,950	758,010	
40	(910) Miscellaneous Customer Service and Information Expenses			
41	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$21,489,244	\$18,876,625	
42	<b>6. SALES EXPENSES</b>			
43	<b>Operation</b>			
44	(911) Supervision	\$1,792	\$21,401	
45	(912) Demonstrating and Selling Expenses	342,297	130,728	
46	(913) Advertising Expenses	113,151	100,519	
47	(916) Miscellaneous Sales Expenses			
48	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$457,240	\$252,648	
49	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
50	<b>Operation</b>			
51	(920) Administrative and General Salaries	\$28,929,887	\$21,260,880	
52	(921) Office Supplies and Expenses	12,550,880	12,619,077	
53	(Less) (922) Administrative Expenses Transferred--Credit	5,740,938	4,771,359	

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) 05/24/95	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
155	(923) Outside Services Employed	\$2,289,073	\$2,380,829	
156	(924) Property Insurance	5,956,422	2,154,163	
157	(925) Injuries and Damages	4,270,345	2,349,125	
158	(926) Employee Pensions and Benefits	45,731,775	29,467,605	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	3,959,683	2,523,169	
161	(929) Duplicate Charges--Cr.			
162	(930.1) General Advertising Expenses	116,837	105,688	
163	(903.2) Miscellaneous General Expenses	6,232,179	5,842,900	
164	(931) Rents	3,174,884	3,082,216	
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$107,471,027	\$77,014,293	
166	Maintenance			
167	(935) Maintenance of General Plant	\$3,954,958	\$4,112,675	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$111,425,985	\$81,126,968	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$688,539,213	\$631,342,977	

**NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES**

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/18/94
2. Total Regular Full-Time Employees	2,747
3. Total Part-Time and Temporary Employees	81
4. Total Employees	2,828

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) 05/24/95	Year of Report Dec. 31, 1994
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**PURCHASED POWER (Account 555)  
(Including power exchanges)**

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

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

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	* 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	Ft. Pierce	OS	12	N/A	N/A	N/A
5	Gainesville	OS	19	N/A	N/A	N/A
6	Homestead	OS	32	N/A	N/A	N/A
7	Jacksonville	OS	14	N/A	N/A	N/A
8	FMPA	OS	29	N/A	N/A	N/A
9	Lake Worth	OS	26	N/A	N/A	N/A
10	Orlando	OS	27	N/A	N/A	N/A
11	Seminole	OS	37	N/A	N/A	N/A
12	Tallahassee	OS	20	N/A	N/A	N/A
13	Oglethorpe	OS	38	N/A	N/A	N/A
14	* Hardee Power Partners, Limited	LU	2	N/A	N/A	N/A

< P326.X-1(A) >

Page 326, Lines 1 through 13 - Emergency A & B, Economy C & X and Schedules D & J Purchases.

< P326.X-14(A) >

Purchases from an Independent Power Producer, Hardee Power Partners, Limited, an affiliate of TECO Power Services Corporation.

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) 05/24/95	Year of Report Dec. 31, 1994
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PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

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

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

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

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

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

- Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
4,924			0	\$202,138	\$23,053	\$225,191	1
37,141			69,074	1,131,904	15,452	1,216,430	2
515			0	20,480	0	20,480	3
377			0	13,130	0	13,130	4
1,929			0	67,338	0	67,338	5
64			0	2,782	0	2,782	6
5,166			0	197,677	226	197,903	7
0			0	0	0	0	8
75			0	2,731	0	2,731	9
5,477			9,000	218,490	0	227,490	10
7,773			17,407	235,697	3,632	256,736	11
3,502			6,945	119,312	0	126,257	12
103			0	2,668	0	2,668	13
67,756			13,139,416	3,107,102	0	16,246,518	14

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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:

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

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for

long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	* Key West	OS	30	N/A	N/A	N/A
2	Vero Beach	OS	18	N/A	N/A	N/A
3	St. Cloud	RQ	* N/A	N/A	N/A	N/A
4			*			
5	IMC-Agrico-Nichols	RQ	QF81-62	1.5	4.9	2.3
6	McKay Bay Refuse-to Energy (3/1/2009)	LF	QF81-57	12.5	17.8	12.0
7	Mulberry Phosphates Inc.	RQ	QF83-255	0	0	0
8	Cargill Fertilizer Ridgewood	RQ	QF85-521	0	0	0
9	IMC-Agrico-New Wales	RQ	*	.8	10.4	.6
10	Hillsborough County (3/1/2010)	LF	QF83-405	25.8	28.8	24.2
11	Cargill Fertilizer Millpoint	RQ	QF87-570	1.8	12.4	2.3
12	CF Industries Inc.	RQ	QF87-344	1.4	12.2	1.8
13	Farmland Hydro L.P.	RQ	QF90-146	1.0	9.1	2.3
14	IMC-Agrico-South Pierce	RQ	QF91-19-000	1.3	19.3	2.5

326.1.X-1(A) >

ie 326.1, Lines 1 & 2 - Emergency A & B, Economy C & X and Schedules D & J Purchases.

326.1.X-3(C) >

Cloud is a purchase only contract and is a municipal utility whose rates are not regulated by FERC.

326.1.X-4(C) >

rate schedule numbers in column C, page 326, lines 1-14 and page 326.1, lines 1-3, are Tampa Electric Company's and not  
use of the seller.

326.1.X-9(C) >

32-16, QF84-81

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) 05/24/95	Year of Report Dec. 31, 1994
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PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

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

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is 5. provided.

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

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

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
0			0	0	0	0	1
451			0	15,302	0	15,302	2
78			1,028,398	4,787	96	1,033,281	3
							4
13,584			0	233,395	0	233,395	5
109,496			2,660,730	1,674,154	0	4,334,884	6
0			0	0	0	0	7
0			0	0	0	0	8
6,517			0	113,012	0	113,012	9
225,830			3,822,600	3,442,584	0	7,265,184	10
6,473			0	113,164	0	113,164	11
11,968			0	200,344	0	200,344	12
8,430			0	149,413	0	149,413	13
11,385			0	196,369	0	196,369	14

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

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

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

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long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Auburndale Power Partners L.P.	RQ	QF93-29	8.8	58.2	14.8
2	Polk Power Partners L.P.		QF92-54	N/A	N/A	N/A
3	TOTAL					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

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

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a 4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is 5. provided.

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

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

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The date in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
64,542			0	\$1,162,297	0	\$1,162,297	1
943			0	14,417	0	14,417	2
594,499	0	0	20,753,570	12,640,687 *	42,459	33,436,716	3
							4
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327.2.X-3(L) >

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

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)**  
(Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

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

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

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1	MULBERRY PHOSPHATES, INC. (1)	MULBERRY PHOSPHATES, INC.	FLORIDA POWER AND LIGHT	OS
2				
3				
4	CARGILL FERT. RIDGEWOOD (1)	CARGILL FERT. RIDGEWOOD	FLORIDA POWER CORP.	OS
5				
6				
7	AUBURNDALE POWER PARTNERS L.P. (1)	AUBURNDALE POWER PARTNERS L.P.	FLORIDA POWER CORP.	OS
8				
9	TOTAL			
10				
11				
12	(1) Interconnect and Wheeling Contract.			
13				
14				
15				
16				
17				

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

- OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.
- AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column(h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
28	ROYSTER SUBSTATION	INTERCONNECTION	8	75,616	74,642	1
		BETWEEN TECO & FP&L				2
						3
39	RIDGEWOOD SUBSTATION	INTERCONNECTION	14	88,235	86,040	4
		BETWEEN TECO & FPC				5
						6
49	RECKER SUBSTATION	INTERCONNECTION	114	543,532	543,644	7
		BETWEEN TECO & FPC				8
				707,383	704,326	9
						10
						11
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						16
						17

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) {k}	Energy Charges (\$) {l}	Other Charges (\$) {m}	Total revenues(\$) {k+l+m} {n}	Line No.
\$180,422	0	\$22,733	\$203,155	1
				2
				3
325,224	0	93,744	418,968	4
				5
				6
1,353,811	0	83,425	1,437,236	7
				8
1,859,457	0	* 199,902	2,059,359	9
				10
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< P330.X-9(M) >

Other charges include short term power charges and regulated charges.

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Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 05/24/95	Year of Report Dec. 31, 1994
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$599,575		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	3,144,385		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	817,412		
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	\$41,994		
7	Director's Fees and Expenses	315,927		
8	Internal and Public Communications	105,099		
9	Allocation of Parent Company Costs	80,150		
10	Miscellaneous Dues (6 items)	6,240		
11	Labor Costs (not reclassified to Acct 920.01)	335,831		
12	Environmental	449,322		
13	Software Maintenance	20,100		
14	Residential Customer Survey	56,825		
15	Heat Pump Hot Water Heater Research Program	64,906		
16	Miscellaneous (427 items)	194,413		
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46	<b>TOTAL</b>	<b>\$6,232,179</b>		

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: <input checked="" type="checkbox"/> (1) An Original <input type="checkbox"/> (2) A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for:  
(a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

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

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

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

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

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

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

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

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant		\$1,248,501		\$1,248,501
2	Steam Product Plant	52,697,756			52,697,756
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant	3,666,754			3,666,754
7	Transmission Plant	7,739,647			7,739,647
8	Distribution Plant	29,603,141			29,603,141
9	General Plant	20,598,282			20,598,282
10	Common Plant--Electric				
11	TOTAL	\$114,305,580	\$1,248,501		\$115,554,081

**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.

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)**

**C. Factors Used in Estimating Depreciation Charges**

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64							
65							
66							
67							
68							
69							
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Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

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

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.

(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.

(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.

(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

(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	Amortization of Transmission Acquisition Adjustment	
3	per FERC Audit Issue #9, 1990-1992 Audit. Contra	
4	account was 108, and the period of amortization was	
5	1 year.	22,345
6	TOTAL-425	22,345
7		
8	ACCOUNT 426.1	
9	Salvation Army	8,448
10	United Way	9
11	TOTAL-426.1	8,457
12		
13	ACCOUNT 426.2	
14	None	0
15		
16	ACCOUNT 426.3	
17	Penalties	44,042
18	TOTAL-426.3	44,042
19		
20	ACCOUNT 426.4	
21	Dues	18,806
22	Transportation, Fees, Lodging & Other Incurred Costs	153,673
23	TOTAL-426.4	172,479
24		
25	ACCOUNT 426.5	
26	Preliminary Business Development Costs	44,297
27	Fuel Cost Settlement	11,481
28	TOTAL-426.5	55,778
29		
30	ACCOUNT 430	
31	None	0
32		
33	ACCOUNT 431	
34	Interest Expense-Customer Deposits (6% & 7% Rates)	3,197,314
35	Interest Expense-Commercial Paper (Various Rates)	1,134,736
36	Interest Expense-Miscellaneous Other (Various Rates)	257,445
37	TOTAL-431	4,589,495
38		
39		
40		
41		

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) [X] An Original (2) [ ] A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95		Year of Report Dec. 31, 1994	
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 fuel						
3	cost recovery charges of utilities.						
4	FPSC Docket No. 940001-EI.		51,267	51,267			
5							
6							
7	Continuing surveillance and review of						
8	conservation recovery charges of utilities.						
9	FPSC Docket No. 940002-EG.		151,550	151,550			
10							
11							
12	Rate Case Filing - FPSC Docket No. 920324-EI						
13	Per PSC Order NO. PSC-93-0165-FOF-EI amount						
14	deferred into account 186 will be amortized ov						
15	four years.		0	0		1,071,133	
16							
17							
18	Continuing surveillance and review of						
19	miscellaneous FERC Dockets.		224,404	224,404			
20							
21							
22	Continuing surveillance and review of						
23	miscellaneous FPSC Dockets.		* 456,783 *	456,783			
24							
25							
26	Minor Items (Less than \$25,000 each)		468,777	468,777			
27							
28							
29	Continuing surveillance and review of return						
30	on equity of utilities. FPSC Docket No.						
31	930987-EI.		44,530	44,530			
32							
33							
34	Continuing surveillance and review of FPL						
35	tariff for transmission of utilities.						
36	FERC Docket NO. ER-93-465-000		2,202,372	2,202,372			
37							
38							
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41							
42							
43							
44							
45							
46	TOTAL		\$3,599,683	\$3,599,683		\$1,071,133	

< p350.x-23(c) >

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

< p350.x-23(d) >

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

LINE NO.	BY SERVICE STATIONS			BY T-TRANSFER STATIONS		
	CLASS	AMOUNT	DATE	CLASS	AMOUNT	DATE
1						
2						
3						
4						
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9						
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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 233 for Account 186.

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	51,267					1
							2
							3
							4
							5
							6
							7
							8
Electric	928	151,550					9
							10
							11
							12
							13
-	-	0	0	928	360,000	*	14
							15
							16
							17
Electric	928	224,404					18
							19
							20
Electric	928	456,783					21
							22
							23
							24
Electric	928	468,777					25
							26
							27
							28
							29
							30
Electric	928	44,530					31
							32
							33
							34
							35
Electric	928	2,202,372					36
							37
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							41
							42
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							45
		\$3,599,683	0		\$360,000	0	46

P351.X-15(L) >

11,133 was reclassified to account 182 per FERC Order 552.

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) 05/24/95	Year of Report Dec. 31, 1994
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

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

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

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife  
ii. Other hydroelectric

b. Fossil-fuel steam  
c. Internal combustion or gas turbine  
d. Nuclear  
e. Unconventional generation  
f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

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

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally

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

Line No.	Classification (a)	Description (b)
1	B-(1)	Electric Power Research - 18811
2	B-(4)	FCG-Florida Acid Deposition Study - 18812
3	B-(1)	Improvements in Fossil/Plant O & M Practices - 18819
4		- Company cost share
5		- EPRI cost share
6	B-(4)	USF Elec Veh/Photovoltaic Program - 18822
7	A-(6)	EPRI/E-Tech Heat Pump Water Heat - 18825
8	B-(4)	Hartline Electric Bus Project - 18826
9	A-(6)	Other - 18823
10	SUBTOTAL	
11		
12		
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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

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).

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.

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.

4. Show in column (e) the account number charged

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	\$3,109,384	930	\$3,109,384	0	1
0	0	506	1,173	0	2
0	0	512	42,500	0	3
0	12,305		36,000	51,431	4
57,844			0	57,844	5
0	273,927		0	273,927	6
1,449				1,449	7
59,293	3,395,616		3,189,057	384,651	8
					9
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Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95	Year of Report Dec. 31, 1994
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the			appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	\$18,282,033			
4	Transmission	3,388,607			
5	Distribution	8,222,258			
6	Customer Accounts	9,660,638			
7	Customer Service and Informational	4,363,084			
8	Sales	320,322			
9	Administrative and General	29,861,705			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$74,098,647			
11	Maintenance				
12	Production	23,631,142			
13	Transmission	1,568,740			
14	Distribution	5,235,453			
15	Administrative and General	2,315,003			
16	TOTAL Maint. (Total of lines 12 thru 15)	\$32,750,338			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	\$41,913,175			
19	Transmission (Enter Total of lines 4 and 13)	\$4,957,347			
20	Distribution (Enter Total of lines 5 and 14)	\$13,457,711			
21	Customer Accounts (Transcribe from line 6)	9,660,638			
22	Customer Service and Informational (Transcribe from line 7)	4,363,084			
23	Sales (Transcribe from line 8)	320,322			
24	Administrative and General (Enter Total of lines 9 and 15)	\$32,176,708			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$106,848,985	\$6,967,626	\$113,816,611	
26	Gas				
27	Operation				
28	Production--Manufactured Gas				
29	Production--Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General				
38	TOTAL Operation (Enter Total of lines 28 thru 37)				
39	Maintenance				
40	Production--Manufactured Gas				
41	Production--Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution				
46	Administrative and General				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)				

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling, and Processing (Total of lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$106,848,985	\$6,967,626	\$113,816,611
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	26,641,132	3,685,392	30,326,524
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	\$26,641,132	\$3,685,392	\$30,326,524
69	Plant Removal (By Utility Departments)			
70	Electric Plant	2,191,065	223,806	2,414,871
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$2,191,065	\$223,806	\$2,414,871
74	Other Accounts (Specify):			
75	Non Utility Accounts	33,132	79,097	112,229
76	Accounts Receivable & Deferred Accounts	2,225,897	37,810	2,263,707
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	\$2,259,029	\$116,907	\$2,375,936
96	TOTAL SALARIES AND WAGES	\$137,940,211	\$10,993,731	\$148,933,942

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) 05/24/95	Year of Report Dec. 31, 1994
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**ELECTRIC ENERGY ACCOUNT**

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	13,931,659
3	Steam	16,071,337	23	Requirements Sales for Resale (See instruction 4, page 311.)	65,117
4	Nuclear		24	Non-Requirements Sales For Resale (See Instruction 4, page 311.)	2,036,874
5	Hydro--Conventional		25	Energy Furnished Without Charge	
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	32,788
7	Other	31,477	27	Total Energy Losses	633,932
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	16,700,370
9	Net Generation (Enter Total of lines 3 thru 8)	16,102,814			
10	Purchases	* 594,499			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	707,383			
17	Delivered	704,326			
18	Net Transmission for Other (Line 16 minus Line 17)	3,057			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	16,700,370			

**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 the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net 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-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,256,956	122,228	2,536	6	8:00
30	February	1,090,915	97,604	2,668	3	8:00
31	March	1,277,064	149,736	2,360	28	17:00
32	April	1,387,060	202,164	2,378	26	17:00
33	May	1,490,634	161,216	2,565	31	17:00
34	June	1,539,677	152,484	2,754	27	17:00
35	July	1,582,291	213,969	2,657	11	17:00
36	August	1,562,953	179,789	2,619	1	17:00
37	September	1,413,943	116,227	2,633	1	17:00
38	October	1,436,196	221,182	2,414	4	17:00
39	November	1,341,627	237,944	2,230	9	19:00
40	December	1,321,054	* 218,222	2,056	5	19:00
41	TOTAL	16,700,370	2,072,765			

< p401.x10(b) >

Includes 459,168 MWhs of Cogeneration and 135,331 MWhs of Emergency A, B, & Schedule J and Economy C & X purchases.

< p401.x-41(c) >

Total includes 35,891 MWhs of Associated Losses included in line 27.

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

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. Report data for plant in Service only.</li> <li>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.</li> <li>3. Indicate by a footnote any plant leased or operated as a joint facility.</li> <li>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</li> <li>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees</li> </ol> | <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</li> </ol> |
|---|--|

Line No.	Item (a)	Plant Name: HOOKERS POINT (b)	Plant Name: GANNON (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM	STEAM
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	CONVENTIONAL	OUTDOOR BOILER
3	Year Originally Constructed	1948	1957
4	Year Last Unit was Installed	1955	1967
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.60	1,270.38
6	Net Peak Demand on Plant -- MW (60 minutes)	191	1,191
7	Plant Hours Connected to Load	2,454	8,760
8	Net Continuous Plant Capability (Megawatts)	212	1,196
9	When Not Limited by Condenser Water	212	1,196
0	When Limited by Condenser Water		
1	Average Number of Employees	71	284
2	Net Generation, Exclusive of Plant Use -- KWh	137,221,000	5,195,641,000
3	Cost of Plant		
4	Land and Land Rights	437,471	1,555,490
5	Structures and Improvements	7,680,501	55,948,850
6	Equipment Costs	44,687,608	371,090,841
7	Total Cost	\$52,805,580	\$428,595,181
8	Cost per KW of Installed Capacity (line 5)	227.0231	337.3756
9	Production Expenses:		
0	Operation Supervision and Engineering	342,450	1,067,101
1	Fuel	4,901,381	136,548,730
2	Coolants and Water (Nuclear Plants Only)		
3	Steam Expenses	873,932	3,343,116
4	Steam From Other Sources		
5	Steam Transferred (Cr.)		
6	Electric Expenses	661,901	2,059,590
7	Misc. Steam (or Nuclear) Power Expenses	2,006,191	3,894,687
8	Rents		
9	Maintenance Supervision and Engineering	31,569	268,312
0	Maintenance of Structures	200,308	2,290,127
1	Maintenance of Boiler (Or Reactor) Plant	1,169,997	11,778,091
2	Maintenance of Electric Plant	665,561	3,432,625
3	Maintenance Misc. Steam (or Nuclear) Plant	115,525	694,403
4	Total Production Expenses	\$10,968,815	\$165,376,782
5	Expenses per Net KWh	\$0.0799	\$0.0318
6	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Coal
7	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Barrel	Tons
8	Quantity (Units) of Fuel Burned	333,830	2,245,611
9	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)	152,190	12,404
0	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$15.350	\$59.020
1	Average Cost of Fuel per Unit Burned	\$14.680	\$60.810
2	Avg. Cost of Fuel Burned per Million Btu	\$2.300	\$2.450
3	Avg. Cost of Fuel Burned per KWh Net Gen	\$3.570	\$2.630
4	Average Btu per KWh Net Generation	15.550	10.722

**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 various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: GANNON (d)	Plant Name: BIG BEND (e)	Plant Name: BIG BEND (f)	Line No.
COMBUSTION TURBINE	STEAM	COMBUSTION TURBINE	1
FULL OUTDOOR	OUTDOOR BOILER	FULL OUTDOOR	2
1969	1970	1969	3
1969	1985	1974	4
18.00	1,822.50	175.50	5
13	1,719	146	6
31	8,760	149	7
17	1,747	*	8
17	1,747	*	9
			10
1	381	0	11
120,000	10,738,283,000	3,945,000	12
			13
	\$5,147,146	\$834,366	14
75,362	153,430,128	1,515,546	15
1,737,349	835,122,213	20,833,290	16
\$1,812,711	\$993,699,487	\$23,183,202	17
100.7062	545.2398	132.0980	18
			19
	1,870,461		20
30,709	226,205,191	289,412	21
			22
	5,973,452		23
	2,220		24
			25
	3,199,092	19,921	26
	4,856,585	1,663	27
	14,014		28
	500,075		29
16	2,381,342	4,331	30
	20,223,974		31
18,001	4,777,182	159,318	32
69	578,926	2,979	33
\$48,795	\$270,582,514	\$477,624	34
\$0.4066	\$0.0252	\$0.1211	35
	Oil	Coal	
	Barrel	Tons	
	426	4,549,323	11,650
	139,576	11,874	139,060
	\$23.080	\$47.120	\$22.840
	\$72.150	\$49.720	\$24.840
	\$12.310	\$2.090	\$4.250
	\$25.590	\$2.110	\$7.340
	20.792	10.061	17.247

P403.X-8(F) >  
winter Peak

P403.X-9(F) >  
winter peak.

**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 various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name: PHILLIPS (d)	Plant Name: (e)	Plant Name: (f)	Line No.
INT. COMBUSTION			1
CONVENTIONAL			2
1983			3
1983			4
46.30			5
37			6
1,384			7
* 34			8
* 34			9
			10
24			11
27,412,000			12
			13
\$179,223			14
227,294			15
59,318,006			16
\$59,724,523			17
1,289.9465			18
			19
113,747			20
932,183			21
			22
			23
			24
			25
319,492			26
158,284			27
			28
78,213			29
73,962			30
			31
553,689			32
141,653			33
\$2,371,223			34
\$0.0865			35
	Oil		36
	Barrel		37
	42,368		38
	150,591		39
	\$17.180		40
	\$22.000		41
	\$3.480		42
	\$3.400		43
	9.776		44

< P403.A.X-8(D) >

Jet continuous plant capability excludes 3 MW's from the Phillips 3 Heat Recovery Steam Generator (HRSG) which is on full forced outage. The return to service date is undetermined.

< P403.A.X-9(D) >

Jet continuous plant capability excludes 3 MW's from the Phillips 3 Heat Recovery Steam Generator (HRSG) which is on full forced outage. The return to service date is undetermined.

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**GENERATING PLANT STATISTICS (Small Plants)**

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

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	STEAM					
2	Dinner Lake Gas				122,000	
3	- Oil				70,000	
4	Total	1966	12.65	11.0	192,000	3,636,251
5						
6						
7						
8						
9	NOTE: Dinner Lake was placed on long-term reserve standby March 1, 1994.					
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Name of Respondent  
TAMPA ELECTRIC COMPANY

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

Date of Report  
(Mo, Da, Yr)  
05/24/95

Year of Report  
Dec. 31, 1994

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.  
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, nuclear, 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)			
287	128,915	72,735		Gas	6183c	1
		3,337		Oil	162c	2
		76,072	41,047			3
						2353c
						5
						6
						7
						8
						9
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of

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

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sta	BB Sub Gen Lds	230.00		STDC	1.75	0.63	4
2	Gannon Sta	Gan Sub Leads	230.00		SSPSC	0.29		1
3	Gannon Sta	Gan Sub Leads	230.00		SDPSC	2.22		3
4	Gannon Sub	Dale Mabry Sub	230.00		STDC	14.84		2
5	Gannon Sub	Dale Mabry Sub	230.00		WDPSC	13.59		1
6	Big Bend Sub	State Rd 60 Sub	230.00		STDC	9.37	6.67	2
7	Big Bend Sub	State Rd 60 Sub	230.00		WDPSC	0.05		1
8	Big Bend Sub	11th Ave Sub	230.00		STDC		2.36	2
9	Big Bend Sub	11th Ave Sub	230.00		WDPSC	9.05		1
10	Big Bend Sub	11th Ave Sub	230.00		SSPSC	4.69		1
11	Gannon Sub	Bell Creek Sub	230.00		WDPSC	8.42		1
12	Gannon Sub	Pebbledale	230.00		STDC		2.05	2
13	Gannon Sub	Pebbledale	230.00		WDPSC	42.05		1
14	Gannon Sub	Pebbledale	230.00		STDC	0.41		2
15	Gannon Sub	Pebbledale	230.00		WDPSC	14.55		1
16	Gannon Sub	Pebbledale	230.00		STDC		3.01	2
17	Gannon Sub	Pebbledale	230.00		WDPSC	0.40		1
18	Big Bend Sub	Mines Sub	230.00		STDC	2.38		2
19	Big Bend Sub	Mines Sub	230.00		WDPSC	19.20		1
20	Big Bend Sub	Mines Sub	230.00		STDC	2.25		2
21	Big Bend Sub	FPL Tie	230.00		STDC		0.20	2
22	Big Bend Sub	FPL Tie	230.00		ADPSC	3.12		1
23	Big Bend Sub	FPL Tie	230.00		WDPSC	10.06		1
24	Big Bend Sub	River Sub	230.00		STDC	2.36	7.87	2
25	Big Bend Sub	River Sub	230.00		SSPSC	4.29		1
26	Big Bend Sub	River Sub	230.00		WDPSC	7.07		1
27	Eleventh Ave Sub	Ohio Sub	230.00		SSPSC	6.10		1
28	Sheldon Rd Sub	FPC Tie	230.00		SSPDC	1.52	1.52	2
29	Sheldon Rd Sub	FPC Tie	230.00		SSPSC	3.57		1
30	Sheldon Rd Sub	FPC Tie	230.00		WDPSC	5.16		1
31	Sheldon Rd Sub	FPC Tie	230.00		WDPSC	5.11		1
32	Big Bend Sub	FPL Tie	230.00		ADPSC	13.64		1
33	Ohio Sub	Sheldon Rd	230.00		SSPSC	9.89		1
34	Big Bend Sub	Big Bend Sta	230.00		SSPSC	0.48		1
35	Big Bend Sub	Big Bend Sta	230.00		SSPSC	0.99		1
36	Sheldon Rd	Dale Mabry	230.00		WDPSC	10.51		1

NAME OF RESPONDENT:  
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:  
Dec. 31, 1994

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
1590 ACSR								30
1590 ACSR								31
2/795 ACSR								32
2800 ACAR								33
954 AAC								34
1590 & 954 AAC								35
1590 ACSR								36

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	230.00		WDPSC	21.92		1
2	Pebbledale Sub	Bell Creek Sub	230.00		STDC	2.07		2
3	Pebbledale Sub	Bell Creek Sub	230.00		WDPSC	1.28		1
4	Sheldon Rd Sub	Jackson Rd Sub	230.00		SSPSC	0.56		1
5	Sheldon Rd Sub	Jackson Rd Sub	230.00		SSPDC	2.66	2.68	2
6	Mines Sub	Pebbledale	230.00		WDPSC	24.15		1
7	Pebbledale	FPC Tie	230.00		WDPSC	2.75		1
8	Pebbledale	FPC Tie	230.00		WDPSC	11.25		1
9	South Eloise	FPC Tie	230.00		WDPSC	16.40		1
10	Pebbledale	Ariana	230.00		WSPSC	2.32		1
11	Pebbledale	Ariana	230.00		STDC	2.99		1
12	Pebbledale	Ariana	230.00		WDPSC	17.72		1
13	Pebbledale	Ariana	230.00		SSPDC	0.85	0.85	2
14	Pebbledale	Hardee Plant	230.00		SSPSC	16.93		1
15	Recker Switching	Ariana	230.00		WDPSC	0.69		1
16	Recker Switching	Ariana	230.00		SSPDC	0.85	0.85	2
17	Auburndale P.P.	Recker	230.00		SSPDC	0.12	0.13	2
18	Auburndale P.P.	Recker	230.00		SSPDC	0.13	0.12	2
19	Gannon Sta	Gan Gen LDS	138.00		WDPSC	2.55		3
20	Gannon Sub	Juneau Sub	138.00		WSPSC	14.84		1
21	Gannon Sub	Juneau Sub	138.00		WDPSC	1.73		1
22	Ohio Sub	Juneau Sub	138.00		WSPSC	4.48		1
23	Ohio Sub	Juneau Sub	138.00		CSPSC	2.31		
24	Gannon Sub	Hkrs Pt Sub	138.00		WSPSC	1.82		1
25	Gannon Sub	Hkrs Pt Sub	138.00		SSPDC	0.44		2
26	Gannon Sub	Hkrs Pt Sub	138.00		WSPDC	1.21		2
27	Ohio Sub	Clearview Sub	138.00		WSPSC	1.87		1
28	Ohio Sub	Clearview Sub	138.00		UNDERGRND	0.29		
29	Ohio Sub	Himes Sub	138.00		WSPSC	8.39		1
30	Ohio Sub	Clearview Sub	138.00		WSPSC	1.83		1
31	Gannon	Juneau Sub	138.00		CSPSC	11.43		1
32	Gannon	Juneau Sub	138.00		SSPDC		0.44	2
33	Gannon	Juneau Sub	138.00		CSPDC		0.74	2
34								
35								
36								

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/AW								2
954 ACSR								3
954 ACSR								4
954 ACSR								5
1590 ACSR								6
954 ACSR								7
1590 & 954 ACSR								8
954 ACSR								9
1590 & 954 ACSR								10
954 ACSR/AW								11
954 ACSR, 1590 ACSR & 954 ACSR/AW								12
1590 ACSR								13
1590 ACSR								14
1590 ACSR								15
1590 ACSR								16
954 AAC								17
954 AAC								18
600 CU., 954 ACSR								19
954 AAC & ACSR, 600 CU								20
600 CU								21
636 AAC & 795 SSAC								22
954 AAC & 795 ACSR								23
954 AAC								24
954 AAC								25
954 AAC								26
795 SSAC & 336 ACSR								27
500 AAC								28
795 SSAC, 954 AAC & 636 ACSR								29
795 SSAC, 954 AAC								30
1590 AAC								31
1590 AAC								32
1590 AAC								33
								34
								35
								36

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.  
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 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	Various	Various	69.00		SPSC	743.58		Var
2	Various	Various	69.00		SPDC	11.16	8.01	
3	Various	Various	69.00		DPSC	19.08		
4	Various	Various	69.00		DPDC	1.74	1.45	
5	Various	Various	69.00		UNDERGRND	10.11		
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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21								
22								
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24								
25								
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35								
36	TOTAL					1,193.88	39.58	

NAME OF RESPONDENT:  
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:  
Dec. 31, 1994

TRANSMISSION LINE STATISTICS (Continued)

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
VARIOUS								1
VARIOUS								2
VARIOUS								3
VARIOUS								4
VARIOUS								5
* INCLUDES ROADS & TRAILS								6
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								7
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	13,749,200	120,971,596	134,720,796					35
								36

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 05/24/95		Year of Report Dec. 31, 1994	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.				ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion			
2. Provide separate subheadings for overhead and under-							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Sheldon Road Sub.	Jackson Road Sub.	(2.68)	SPSC			
2	Sheldon Road Sub.	Jackson Road Sub.	2.66	SPDC			
3	Pebbledale Sub.	Ariana	(0.70)	DPSC			
4	Pebbledale Sub.	Ariana	0.85	SPDC			
5	Recker Switching Station	Ariana	0.69	DPSC			
6	Recker Switching Station	Ariana	0.85	SPDC			
7	Auburndale PP Comb. T.	Recker	0.25	SPDC			
8	Various	Various	(3.51)	SPSC			
9	Various	Various	2.68	SPDC			
10	Various	Various	(0.01)	DPDC			
11							
12							
13							
14							
15	TOTAL		*				
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43							
44	TOTAL		1.08				

< P424(C) >

Column C equals net miles of transmission line added during 1994.

Line No.	Line Name	Year	Net Miles Added	Total Miles
1				
2				
3				
4				
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. 3. If design voltage differs from operating voltage, 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). indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.	
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and fixtures (m)	Conductors and Device (n)	Total (o)		
								1	
								2	
								3	
								4	
								5	
								6	
								7	
								8	
								9	
								10	
								11	
								12	
								13	
								14	
				984,627	7,171,492	982,292	*	9,138,411	15
								16	
								17	
								18	
								19	
								20	
								21	
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								42	
								43	
				\$984,627	\$7,171,492	\$982,292		\$9,138,411	44

< P425.X-15(0) >

Line Cost equals net cost of additions to transmission lines during 1994.

LINE NO.	LINE TYPE	LINE CLASS	LINE LENGTH (MILES)	LINE COST (\$)	NET COST (\$)	DATE	STATUS
1							
2							
3							
4							
5							
6							
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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 character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDER RD-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
2	BAY COURT-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	BAY METALS-TAMPA	DIST-UNATTENDED	69.00	4.00	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69.00	13.00	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	BERKLEY RD-RURAL	DIST-UNATTENDED	69.00	13.00	
7	BLANTON-RURAL	DIST-UNATTENDED	69.00	13.00	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69.00	13.00	
9	BOYSCOUT-TAMPA	DIST-UNATTENDED	138.00	13.00	
10	BRANDON-SAME	DIST-UNATTENDED	69.00	13.00	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69.00	13.00	
12	CALOOSA-RURAL	DIST-UNATTENDED	69.00	13.00	
13	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69.00	13.00	
16	COOLIDGE-TAMPA	DIST-UNATTENDED	69.00	13.00	
17	CORONET-RURAL	DIST-UNATTENDED	69.00	13.00	
18	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
19	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
20	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
21	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69.00	2.00	
22	DEL WEB-SUN CITY	DIST-UNATTENDED	69.00	13.00	
23	EAST BAY-RURAL	DIST-UNATTENDED	69.00	13.00	
24	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69.00	13.00	
25	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	4.00	
27	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	ESTUARY-TAMPA	DIST-UNATTENDED	69.00	13.00	
29	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69.00	13.00	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	3.00	
31	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	4.00	
32	FERN STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	56TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	FIRST STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	FT. KING HWY-RURAL	DIST-UNATTENDED	69.00	13.00	
37	46TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	14TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69.00	13.00	
40	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95	Year of Report Dec. 31, 1994	
SUBSTATIONS (Continued)						
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.			of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name						
Capacity of Substation (In Service) (In Mva) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
56	2					1
20	1					2
14	1					3
28	1					4
28	1					5
28	1					6
20	1					7
28	1					8
28	1					9
56	2					10
28	1					11
22	1					12
50	2					13
28	1					14
28	1					15
75	2					16
28	1					17
28	1					18
75	2					19
28	1					20
6	3					21
45	2					22
14	1					23
56	2					24
56	2					25
8	3					26
28	1					27
28	1					28
28	1					29
5	2					30
5	3					31
28	1					32
56	2					33
22	1					34
28	1					35
33	2					36
56	2					37
28	1					38
56	2					39
22	1					40

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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 character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GORDONVILLE-RURAL	DIST-UNATTENDED	69.00	13.00	
2	GEORGE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
3	GIBSONTON-SAME	DIST-UNATTENDED	69.00	13.00	
4	GRANADA-TAMPA	DIST-UNATTENDED	69.00	13.00	
5	GRAY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	GTE COLLIER-TAMPA	DIST-UNATTENDED	69.00	13.00	
7	GULF CITY-RURAL	DIST-UNATTENDED	69.00	13.00	
8	HABANA-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
10	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
11	HYDE PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
12	IMPERIAL LAKES-RURAL	DIST-UNATTENDED	69.00	13.00	
13	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	IVY STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
15	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
16	KEYSTONE-TAMPA	DIST-UNATTENDED	69.00	13.00	
17	KIRKLAND RD-RURAL	DIST-UNATTENDED	69.00	13.00	
18	KNIGHTS-RURAL	DIST-UNATTENDED	69.00	13.00	
19	LAKE ALFRED-SAME	DIST-UNATTENDED	69.00	13.00	
20	LAKE GUM-RURAL	DIST-UNATTENDED	69.00	13.00	
21	LAKE JULIANA-RURAL	DIST-UNATTENDED	69.00	13.00	
22	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69.00	13.00	
23	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
24	LAKE RUBY-RURAL	DIST-UNATTENDED	69.00	13.00	
25	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69.00	13.00	
26	LAKESWOOD-BRANDON	DIST-UNATTENDED	69.00	13.00	
27	LOIS-TAMPA	DIST-UNATTENDED	13.00	4.00	
28	LOIS-TAMPA	DIST-UNATTENDED	69.00	13.00	
29	LOIS-TAMPA	DIST-UNATTENDED	13.00	4.00	
30	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
31	MAC DILL-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	MANHATTAN-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	MARION-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	MARITIME-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	MATANZAS-TAMPA	DIST-UNATTENDED	13.00	4.00	
36	MATANZAS-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	MCFARLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	MEADOW PARK-RURAL	DIST-UNATTENDED	69.00	13.00	
39	MILLER MAC-RUSKIN	DIST-UNATTENDED	69.00	13.00	
40	ORIENT PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994	
SUBSTATIONS (Continued)						
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.			of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
13	1					1
56	2					2
22	1					3
28	1					4
56	2					5
28	1					6
13	1					7
56	2					8
28	1					9
20	1					10
48	2					11
13	1					12
28	1					13
28	1					14
56	2					15
37	2					16
28	1					17
28	1					18
28	1					19
14	1					20
28	1					21
28	1					22
28	1					23
20	1					24
28	1					25
28	1					26
8	6					27
56	2					28
3	1					29
28	1					30
50	2					31
56	2					32
67	2					33
56	2					34
10	6					35
56	2					36
28	1					37
28	1					38
28	1					39
56	2					40

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994
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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 character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PAGLEN RD-RURAL	DIST-UNATTENDED	69.00	13.00	
2	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
3	PEACH AVE-RURAL	DIST-UNATTENDED	69.00	13.00	
4	PEARSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
5	PINE LAKE-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	PINECREST-RURAL	DIST-UNATTENDED	69.00	13.00	
7	PLANT AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
8	PLANT CITY-SAME	DIST-UNATTENDED	69.00	13.00	
9	PLYMOUTH-TAMPA	DIST-UNATTENDED	69.00	13.00	
10	POLK CITY-SAME	DIST-UNATTENDED	69.00	13.00	
11	PORT SUTTON-TAMPA	DIST-UNATTENDED	69.00	13.00	
12	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
13	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
14	RHODINE ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
15	RIVERVIEW-RURAL	DIST-UNATTENDED	69.00	13.00	
16	ROCKY CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
17	ROME AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
18	SAN ANTONIO-SAME	DIST-UNATTENDED	69.00	13.00	
19	SENECA ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
20	78TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
21	SKYWAY-TAMPA	DIST-UNATTENDED	69.00	13.00	
22	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69.00	13.00	
23	ST CLOUD-SAME	DIST-UNATTENDED	69.00	13.00	
24	STADIUM-TAMPA	DIST-UNATTENDED	135.00	13.00	
25	STATE RD 574-RURAL	DIST-UNATTENDED	69.00	13.00	
26	SUN CITY-SAME	DIST-UNATTENDED	69.00	13.00	
27	SUNSET LANE-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	SYDNEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
29	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138.00	13.00	
30	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69.00	13.00	
32	TERRACE-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	3RD AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	30TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	TROUT CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
36	TURKEY FORD-RURAL	DIST-UNATTENDED	69.00	13.00	
37	12TH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	27TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69.00	13.00	
40	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69.00	13.00	

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.) 05/24/95		Year of Report Dec. 31, 1994	
SUBSTATIONS (Continued)							
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.				of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.	
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)		
28	1					1	
56	2					2	
28	1					3	
56	2					4	
56	2					5	
22	1					6	
67	2					7	
28	1					8	
56	2					9	
13	1					10	
22	1					11	
28	1					12	
28	1					13	
28	1					14	
28	1					15	
48	2					16	
28	1					17	
13	1					18	
28	1					19	
22	1					20	
56	2					21	
50	2					22	
28	1					23	
37	1					24	
51	3					25	
28	1					26	
28	1					27	
28	1					28	
37	1					29	
28	1					30	
45	2					31	
28	1					32	
28	1					33	
28	1					34	
28	1					35	
28	1					36	
28	1					37	
50	2					38	
56	2					39	
56	2					40	

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 05/24/95	Year of Report Dec. 31, 1994
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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 character, but the number of such substations must be shown.

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

No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WATERS AVE-RURAL	DIST-UNATTENDED	69.00	13.00	
2	WAYNE ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
3	WILSON-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
4	WOODLANDS-TAMPA	DIST-UNATTENDED	69.00	13.00	
5	YUKON-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	MISC- 1 VARIOUS	DIST-UNATTENDED	*	*	
7	TOTAL DISTRIBUTION				
8	ARIANA-RURAL	TRANS-UNATTENDED	69.00	13.00	
9	ARIANA-RURAL	TRANS-UNATTENDED	230.00	69.00	
10	BELL CREEK-RURAL	TRANS-UNATTENDED	230.00	69.00	
11	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230.00	23.00	
12	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230.00	23.00	
13	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230.00	23.00	
14	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230.00	21.00	
15	GAS TURBINE NO.2-RURAL	TRANS-ATTENDED	230.00	13.00	
16	GAS TURBINE NO.3-RURAL	TRANS-ATTENDED	230.00	13.00	
17	BRADLEY-RURAL	TRANS-UNATTENDED	230.00	69.00	
18	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00	
19	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69.00	13.00	
20	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00	
21	DALE MABRY-RURAL	TRANS-UNATTENDED	69.00	13.00	
22	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00	
23	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69.00	13.00	
24	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110.00	69.00	
25	11TH AVE-TAMPA	TRANS-UNATTENDED	69.00	13.00	
26	11TH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00	
27	GANNON STA-TAMPA	TRANS-UNATTENDED	230.00	138.00	
28	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138.00	15.00	
29	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138.00	15.00	
30	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138.00	20.00	
31	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230.00	18.00	
32	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230.00	20.00	
33	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230.00	23.00	
34	HAMPTON-RURAL	TRANS-UNATTENDED	69.00	13.00	
35	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00	
36	HIMES-TAMPA	TRANS-UNATTENDED	69.00	13.00	
37	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00	
38	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138.00	69.00	
39	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69.00	13.00	
40	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69.00	13.00	

< P426.3.X-6(C) >

VARIOUS

< P426.3.X-6(D) >

VARIOUS

Year	Month	Day	Event	Location	Notes
1970	Jan	1	...	...	...
1970	Jan	2	...	...	...
1970	Jan	3	...	...	...
1970	Jan	4	...	...	...
1970	Jan	5	...	...	...
1970	Jan	6	...	...	...
1970	Jan	7	...	...	...
1970	Jan	8	...	...	...
1970	Jan	9	...	...	...
1970	Jan	10	...	...	...
1970	Jan	11	...	...	...
1970	Jan	12	...	...	...
1970	Jan	13	...	...	...
1970	Jan	14	...	...	...
1970	Jan	15	...	...	...
1970	Jan	16	...	...	...
1970	Jan	17	...	...	...
1970	Jan	18	...	...	...
1970	Jan	19	...	...	...
1970	Jan	20	...	...	...
1970	Jan	21	...	...	...
1970	Jan	22	...	...	...
1970	Jan	23	...	...	...
1970	Jan	24	...	...	...
1970	Jan	25	...	...	...
1970	Jan	26	...	...	...
1970	Jan	27	...	...	...
1970	Jan	28	...	...	...
1970	Jan	29	...	...	...
1970	Jan	30	...	...	...
1970	Jan	31	...	...	...
1970	Feb	1	...	...	...
1970	Feb	2	...	...	...
1970	Feb	3	...	...	...
1970	Feb	4	...	...	...
1970	Feb	5	...	...	...
1970	Feb	6	...	...	...
1970	Feb	7	...	...	...
1970	Feb	8	...	...	...
1970	Feb	9	...	...	...
1970	Feb	10	...	...	...
1970	Feb	11	...	...	...
1970	Feb	12	...	...	...
1970	Feb	13	...	...	...
1970	Feb	14	...	...	...
1970	Feb	15	...	...	...
1970	Feb	16	...	...	...
1970	Feb	17	...	...	...
1970	Feb	18	...	...	...
1970	Feb	19	...	...	...
1970	Feb	20	...	...	...
1970	Feb	21	...	...	...
1970	Feb	22	...	...	...
1970	Feb	23	...	...	...
1970	Feb	24	...	...	...
1970	Feb	25	...	...	...
1970	Feb	26	...	...	...
1970	Feb	27	...	...	...
1970	Feb	28	...	...	...
1970	Feb	29	...	...	...
1970	Mar	1	...	...	...
1970	Mar	2	...	...	...
1970	Mar	3	...	...	...
1970	Mar	4	...	...	...
1970	Mar	5	...	...	...
1970	Mar	6	...	...	...
1970	Mar	7	...	...	...
1970	Mar	8	...	...	...
1970	Mar	9	...	...	...
1970	Mar	10	...	...	...
1970	Mar	11	...	...	...
1970	Mar	12	...	...	...
1970	Mar	13	...	...	...
1970	Mar	14	...	...	...
1970	Mar	15	...	...	...
1970	Mar	16	...	...	...
1970	Mar	17	...	...	...
1970	Mar	18	...	...	...
1970	Mar	19	...	...	...
1970	Mar	20	...	...	...
1970	Mar	21	...	...	...
1970	Mar	22	...	...	...
1970	Mar	23	...	...	...
1970	Mar	24	...	...	...
1970	Mar	25	...	...	...
1970	Mar	26	...	...	...
1970	Mar	27	...	...	...
1970	Mar	28	...	...	...
1970	Mar	29	...	...	...
1970	Mar	30	...	...	...
1970	Mar	31	...	...	...

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) 05/24/95	Year of Report Dec. 31, 1994
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SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (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	2					1
13	1					2
28	1					3
56	2					4
50	2					5
9	1					6
4,263	185					7
42	2					8
168	1					9
224	1					10
480	1					11
480	1					12
480	1					13
480	1					14
71	1					15
72	1					16
168	1					17
300	2					18
28	1					19
28	1					20
56	2					21
392	2					22
48	2					23
60	1					24
56	2					25
224	1					26
224	1					27
150	2					28
150	2					29
180	1					30
205	1					31
270	1					32
433	1					33
28	1					34
224	1					35
47	3					36
168	1					37
168	1					38
43	1					39
67	2					40

Name of Respondent TAMPA ELECTRIC COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/24/95	Year of Report Dec. 31, 1994	
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year.			resale, may be grouped according to functional character, but the number of such substations must be shown.		
2. Substations which serve only one industrial or street railway customer should not be listed below.			4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).		
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
2	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
3	JACKSON RD-TAMPA	TRANS-UNATTENDED	69.00	13.00	
4	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00	
5	JUNEAU-TAMPA	TRANS-UNATTENDED	69.00	13.00	
6	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00	
7	LAKE SILVER-WINTER HAVEN	TRANS-UNATTENDED	69.00	13.00	
8	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00	
9	MULBERRY-SAME	TRANS-SEMIATTENDED	69.00	13.00	
10	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00	
11	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00	
12	PHILLIPS-SEBRING	TRANS-ATTENDED	69.00	13.00	
13	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00	
14	RUSKIN-RURAL	TRANS-UNATTENDED	69.00	13.00	
15	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00	
16	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00	
17	SO. ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00	
18	SO. ELOISE-RURAL	TRANS-UNATTENDED	69.00	13.00	
19	SO. GIBSONTON-SAME	TRANS-UNATTENDED	230.00	69.00	
20	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00	
21	STATE RD 60-RURAL	TRANS-UNATTENDED	69.00	13.00	
22	TOTAL TRANSMISSION				
23					
24	TOTAL TRANSMISSION & DISTRIBUTION				
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: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr.) 05/24/95	Year of Report Dec. 31, 1994	
SUBSTATIONS (Continued)						
5. Show in columns (i),(j),and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.			of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.			
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
88	1					1
60	1					2
56	2					3
224	1					4
56	2					5
336	2					6
48	2					7
392	2					8
50	2					9
672	2					10
168	1					11
50	2					12
448	2					13
28	1					14
168	1					15
364	2					16
168	1					17
28	1					18
196	1					19
420	2					20
28	1					21
10,262	76					22
14,525	261					23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
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						35
						36
						37
						38
						39
						40

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

2. Include watt-hour demand distribution meters, but not external demand meters.

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

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVa) (d)
1	Number at Beginning of Year	520,026	123,294	6,482
2	Additions During Year			
3	Purchases	19,436	6,311	348
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	19,436	6,311	348
6	Reductions During Year			
7	Retirements	10,877	3,777	170
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	10,877	3,777	170
10	Number at End of Year (Lines 1+5-9)	528,585	125,828	6,660
11	In Stock	12,576	955	148
12	Locked Meters on Customers' Premises	24,781		
13	Inactive Transformers on System			
14	In Customers' Use	491,101	124,416	6,476
15	In Company's Use	127	457	36
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	528,585	125,828	6,660

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

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

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

G. Miscellaneous:

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

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

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

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	\$4,736,680	\$3,060,105	(\$6,858,823)	\$401,661,680	
2	Water Pollution Control Facilities	502,284	361,841	(2,314,660)	41,190,305	
3	Solid Waste Disposal Costs	4,553,957	479,141	(1,582,238)	88,280,819	
4	Noise Abatement Equipment	115,917			432,186	
5	Esthetic Costs			(246)	36,368	
6	Additional Plant Capacity			64,188	6,972,257	
7	Miscellaneous (Identify significant)	5,464	70,997		6,985,067	
8	TOTAL (Total of lines 1 thru 7)	\$9,914,302	\$3,972,084	(\$10,691,779)	\$545,558,682	*
9	Construction Work in Progress				48,126,816	

: p430.x-8(f) >

Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures made prior to 1969 and still in service are \$6,927,955.

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo., Da., Yr.) 05/24/95	Year of Report Dec. 31, 1994
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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 addi-

tion of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

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

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

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$16,607,667	*
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	18,062,528	*
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	7,992,889	
7	Replacement Power Costs	3,873,515	*
8	Taxes and Fees		
9	Administrative and General	1,037,168	
10	Other (Identify significant)		
11	TOTAL	\$47,573,767	

p431.x-1(c) >

ook depreciation determined by applying current depreciation rates to pollution control investment.

p431.x-2(c) >

llocation of expenses made on basis of plant investment.

p431.x-7(c) >

ased on estimated power usage times average cost per KWH.

## Schedule

## INDEX

## Page No.

Accrued and prepaid taxes .....	262-263
Accumulated Deferred Income Taxes .....	234
Accumulated provisions for depreciation of	272-277
common utility plant .....	356
utility plant .....	219
utility plant (summary) .....	200-201
Advances	
from associated companies .....	256-257
Allowances .....	228-229
Amortization	
miscellaneous .....	340
of nuclear fuel .....	202-203
Appropriations of Retained Earnings .....	118-119
Associated Companies	
advances from .....	256-257
corporations controlled by respondent .....	103
control over respondent .....	102
interest on debt to .....	256-257
Attestation .....	1
Balance sheet	
comparative .....	110-113
notes to .....	122-123
Bonds .....	256-257
Capital Stock .....	251
discount .....	254
expense .....	254
installments received .....	252
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during year .....	108-109
Construction	
overheads, electric .....	217
overhead procedures, general description of .....	218
work in progress - common utility plant .....	356
work in progress - electric .....	216
work in progress - other utility departments .....	200-201
Control	
corporations controlled by respondent .....	103
over respondent .....	102
security holders and voting powers .....	106-107
Corporation	
controlled by .....	103
incorporated .....	101
CPA, background information on .....	101
CPA Certification, this report form .....	i-ii

INDEX (Continued)

Schedule	Page No.
Deferred	
credits, other .....	269
debits, miscellaneous .....	233
income taxes accumulated - accelerated	
amortization property .....	272-273
income taxes accumulated - other property .....	274-275
income taxes accumulated - other .....	276-277
income taxes accumulated - pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-338
Directors .....	105
Discount on capital stock .....	254
Discount - premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Environmental protection	
expenses .....	431
facilities .....	430
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form .....	i-ii
General description of construction overhead procedure .....	218
General information .....	101
General instructions .....	i-vi
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, interest on debt to associated companies .....	340
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101
Installments received on capital stock .....	252

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
<b>Interest</b>	
charges, on debt to associated companies .....	340
charges, other .....	340
charges, paid on long-term debt, advances, etc. ....	256-257
<b>Investments</b>	
nonutility property .....	221
subsidiary companies .....	224-225
Investment tax credits, accumulated deferred .....	266-267
Law, excerpts applicable to this report form .....	iii-iv
List of schedules, this report form .....	2-4
Long-term debt .....	256-257
Losses - Extraordinary property .....	230
Materials and supplies .....	227
Meters and line transformers .....	429
Miscellaneous general expenses .....	335
<b>Notes</b>	
to balance sheet .....	122-123
to statement of changes in financial position .....	122-123
to statement of income .....	122-123
to statement of retained earnings .....	122-123
Nonutility property .....	221
Nuclear fuel materials .....	202-203
Nuclear generating plant, statistics .....	402-403
Number of Electric Department Employees .....	323
Officers and officers' salaries .....	104
<b>Operating</b>	
expenses - electric .....	320-323
expenses - electric (summary) .....	323
<b>Other</b>	
paid-in capital .....	253
donations received from stockholders .....	253
gains on resale or cancellation of reacquired capital stock .....	253
miscellaneous paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Overhead, construction - electric .....	217
Peaks, monthly, and output .....	401
<b>Plant, Common utility</b>	
accumulated provision for depreciation .....	356
acquisition adjustments .....	356
allocated to utility departments .....	356
completed construction not classified .....	356
construction work in progress .....	356
expenses .....	356
held for future use .....	356
in service .....	356
leased to others .....	356
Plant data .....	217-218 336-338

INDEX (Continued)

Schedule	Page No.
Plant - electric	
accumulated provision for depreciation .....	219
construction work in progress .....	216
held for future use .....	214
in service .....	204-207
leased to others .....	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary) .....	201
Pollution control facilities, accumulated deferred	
income taxes .....	234
Power Exchanges .....	326-327
Premium and discount on long-term debt .....	256
Premium on capital stock .....	251
Prepaid taxes .....	262-263
Property - losses, extraordinary .....	230
Pumped storage generating plant statistics .....	408-409
Purchased power (including power exchanges) .....	326-327
Reacquired capital stock .....	250
Reacquired long-term debt .....	256-257
Receivers' certificates .....	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes .....	261
Regulatory commission expenses deferred .....	233
Regulatory commission expenses for year .....	350-351
Research, development and demonstration activities .....	352-353
Retained Earnings	
amortization reserve Federal .....	119
appropriated .....	118-119
statement of, for the year .....	118-119
unappropriated .....	118-119
Revenues - electric operating .....	300-301
Salaries and wages	
directors fees .....	105
distribution of .....	354-355
officers' .....	104
Sales of electricity by rate schedules .....	304
Sales - for resale .....	310-311
Salvage - nuclear fuel .....	202-203
Schedules, this report form .....	2-4
Securities	
exchange registration .....	250-251
holders and voting powers .....	106-107
Statement of Cash Flows .....	120-121
Statement of income for the year .....	114-117
Statement of retained earnings for the year .....	118-119
Steam-electric generating plant statistics .....	402-403
Stock liability for conversion .....	252
Substations .....	426
Supplies - materials and .....	227

Schedule

INDEX (Continued)

Page No.

**Taxes**

accrued and prepaid .....	262-263
charged during year .....	262-263
on income, deferred and accumulated .....	234
reconciliation of net income with taxable income for .....	272-277
	261

**Transformers, line - electric** .....

429

**Transmission**

lines added during year .....	424-425
lines statistics .....	422-423
of electricity for others .....	328-330
of electricity by others .....	332

**Unamortized**

debt discount .....	256-257
debt expense .....	256-257
premium on debt .....	256-257

**Unrecovered Plant and Regulatory Study Costs** .....

230

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

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Timothy L. Guzzle	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board 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
		President, Chief Executive Officer and Director (Became President and Chief Executive Officer effective 04/19/94)	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Coalbed Methane, Inc. Tampa, Florida
2.. Keith S. Surgenor	President of Tampa Electric Company (Effective 07/19/94)	Vice President - Human Resources	TECO Energy, Inc. Tampa, Florida
3. William N. Cantrell	Vice President - Energy Supply of Tampa Electric Company	No affiliations	
4. Gordon L. Gillette	Vice President - Regulatory Affairs of Tampa Electric Company (Effective 01/17/95)	No affiliations	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel	Secretary of Tampa Electric Company	Secretary and Director (Became Director effective 04/19/94)	TECO Properties Corporation Tampa, Florida
		Secretary	Gatliff Coal Company Nevisdale, Kentucky
		Secretary	Mid-South Towing Company Tampa, Florida
		Secretary	Electro-Coal Transfer Corporation Davant, Louisiana
		Secretary	Gulfcoast Transit Company Tampa, Florida
		Secretary	G C Service Company, Inc. Tampa, Florida
		Vice President - General Counsel and Secretary	TECO Energy, Inc. Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	TECO Transport & Trade Corporation Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	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		

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel (continued)		Vice President, Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Power Services Corporation Tampa, Florida
		Secretary	TECO Energy Management Services Corporation Tampa, Florida
		Secretary	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Secretary	TERMCO, Inc. Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	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	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel (continued)		Secretary	TPS Clean Coal, Inc. Tampa, Florida
		Secretary	TPS Honduras One, Inc. Tampa, Florida
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	Pike-Letcher Land Company Nevisdale, Kentucky
		Secretary	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Secretary and Director (Became Director effective 04/19/94)	CPSC, Inc. Tampa, Florida
		Secretary	Clean Power, Inc. Tampa, Florida
		Secretary	Clean Power Cogeneration, Inc. Tampa, Florida
	Secretary and Director (Became Director effective 04/19/94)	30th Street R & D Park, Inc. Tampa, Florida	
6. Lester L. Lefler	Vice President - Controller of Tampa Electric Company	No affiliations	

**Affiliation of Officers and Directors**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak	Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company	Senior Vice President - Finance, (Treasurer until 04/19/95) and Chief Financial Officer	TECO Energy, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power II, Inc. Tampa, Florida
		Treasurer	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer	Gulfcoast Transit Company Tampa, Florida
		Treasurer	Mid-South Towing Company Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director (Became Director effective 04/19/94)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director (Became Director effective 04/19/94)	Rich Mountain Coal Company Nevisdale, Kentucky
Treasurer and Director	Lake County Power Resources, Inc. Tampa, Florida		

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak (continued)		Treasurer and Director	TECO Coal Corporation Tampa, Florida
		Vice President, Treasurer and Director (Became Vice President and Director effective 04/19/94)	TECO Coalbed Methane, Inc. Tampa, Florida
		Vice President, Treasurer and Director	TECO Diversified, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Investments, Inc. Tampa, Florida
		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	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak (continued)		Treasurer and Director	Clean Power Cogeneration, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director	Clean Power, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director	CPSC, Inc. Tampa, Florida
		Treasurer and Director	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director	TECO Energy Management Services Corporation Tampa, Florida
		Treasurer and Director	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director	TPS Honduras One, Inc. Tampa, Florida
		Director	Energy Insurance Mutual Tampa, Florida
8. John B. Ramil	Vice President - Energy Services and Planning of Tampa Electric Company (Effective 04/19/94)	No affiliations	
9. Harry I. Wilson	Vice President - Transmission and Distribution of Tampa Electric Company	No affiliations	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
10. William T. Snyder, Jr.	Vice President - Customer Services and Marketing of Tampa Electric Company (Retired as of 01/01/95)	Director	Merchants Association of Florida, Inc. Tampa, Florida
11. Robert F. Tomczak	Vice President - Production Operations and Maintenance of Tampa Electric Company (Retired as of 01/01/95)	No affiliations	
12. Girard F. Anderson	Director of Tampa Electric Company (Effective 07/19/94)	President and Director (Effective 07/19/94)	TECO Energy, Inc. Tampa, Florida
		Director	SunBank of Tampa Tampa, Florida
13. C. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida
		Director	Sprint Corporation Chicago, Illinois
		Chairman of the Board	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Capital City Bank Tallahassee, Florida
		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
14. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
16. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	Ferman Motor Car Company, Inc. Tampa, Florida
		Vice Chairman of the Board	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
17. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida
18. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Guild, Monrad & Oates, Inc. Boston, Massachusetts
19. Charles H. Ross, Jr. (Deceased 05/27/94)	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Executive Vice President Emeritus	Merrill Lynch & Co. New York, New York
		Director	Merrill Lynch Ready Assets Trust and Merrill Lynch Capital Fund New York, New York
		Director	Enhance Financial Services Group, Inc. New York, New York

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
20. Robert L. Ryan	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Senior Vice President and and Chief Financial Officer	Medtronic, Inc. Minneapolis, Minnesota
		Director	Riverwood International Corporation Atlanta, Georgia
		Director (Effective 02/01/94)	Inter-Regional Financial Group, Inc. Minneapolis, Minnesota
21. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Managing Partner	The Witt-Touchton Company Tampa, Florida
		Director	Various Merrill Lynch - sponsored mutual funds (19) New York, New York
22. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Inc. Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
23. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Vanguard Group of Investment Companies Valley Forge, Pennsylvania

**Business Contracts with Officers, Directors and Affiliates**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Girard F. Anderson (Effective 07/19/94) C. DuBose Ausley Sara L. Baldwin H. L. Culbreath James L. Ferman, Jr. Edward L. Flom Henry R. Guild, Jr. Timothy L. Guzzle Charles H. Ross, Jr. (Deceased 05/27/94) Robert L. Ryan J. Thomas Touchton John A. Urquhart James O. Welch, Jr. Alan D. Oak Keith S. Surgenor Roger H. Kessel	TECO Energy, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Diversified, Inc. TECO Transport & Trade Corp. Electro-Coal Transfer Corp. G C Service Company, Inc. Gulfcoast Transit Company Mid-South Towing Company TECO Towing Company TECO Coal Corporation Clintwood Elkhorn Mining Co. Gatliff Coal Company Rich Mountain Coal Company Pike-Letcher Land Company Premier Elkhorn Coal Company TECO Properties Corporation CPSC, Inc. City Plaza Partners, Ltd. 30th Street R & D Park, Inc. TECO Coalbed Methane, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

**Business Contracts with Officers, Directors and Affiliates**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
3. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Power Services Corp. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company TPS Clean Coal, Inc. Lake County Power Resources, Inc. Clean Power, Inc. (Dissolved 04/21/95) Clean Power Cogeneration, Inc. (Dissolved 04/21/95) TPS Honduras One, Inc. TPS Guatemala One, Inc. Tampa Centro Americana De Electricidad, Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries	
4. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
5. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.	
6. Alan D. Oak Roger H. Kessel	TERMCO, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.	
7. Alan D. Oak Roger H. Kessel	TECO Energy Management Services Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy Management Services Corporation.	
8. C. DuBose Ausley	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida	\$1,041,130	Legal services
9. H. L. Culbreath	H. L. Culbreath Tampa, Florida	\$190,375	Consulting services
10. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$588,144	Purchase of automobiles and related items

***Business Contracts with Officers, Directors and Affiliates***

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
11. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$1,075	Catering Services
12. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$93,806	Line of credit fees, the issuance of Pollution Control Bonds and related services
		\$356,569	Credit card services
		\$116,744	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
13. William T. Snyder (Retired effective 01/01/95)	Merchants Association of Florida Tampa, Florida	\$117,735	Collection and credit bureau services
14. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$145,248	Electrical products

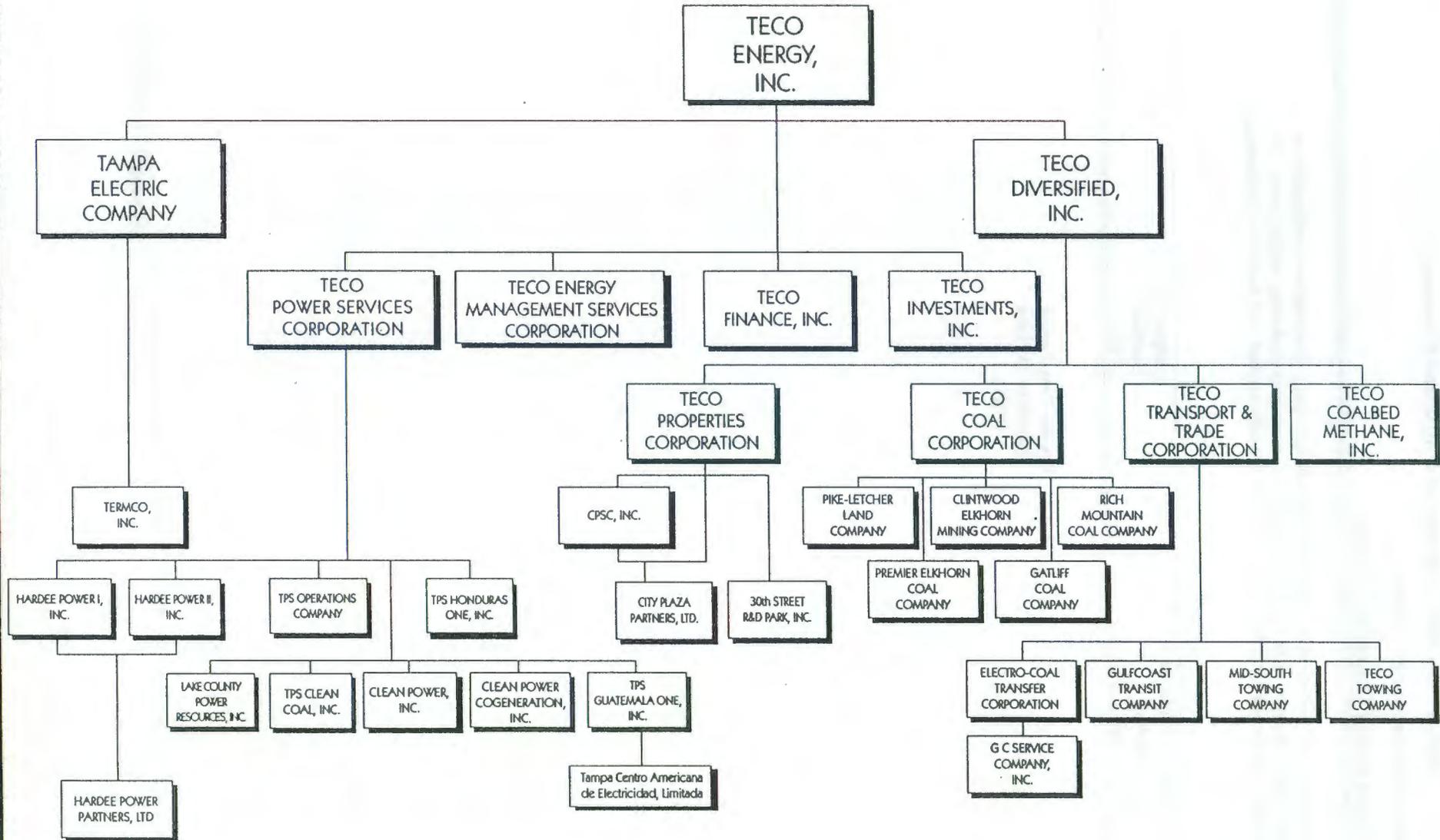
**Analysis of Diversification Activity  
Changes in Corporate Structure**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.	
Effective Date (a)	Description of Change (b)
	<b>Additions to Corporate Structure:</b>
May 25, 1994	TPS Honduras One, Inc.
October 28, 1994	TECO Energy Management Services Corp.
December 9, 1994	TPS Guatemala One, Inc.
December 16, 1994	Tampa Centro Americana de Electricidad, Limitada
	<b>Deletions from Corporate Structure:</b>
January 1, 1994	Clean Power Cogeneration Limited Partnership (Dissolved)
	See attached organization chart

Current as of 12/31/94



454B

**Analysis of Diversification Activity**  
**New or Amended Contracts with Affiliated Companies**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
	<p align="center"><b>For the Year Ended December 31, 1994 NONE</b></p>



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

(a) Enter name of affiliate.  
 (b) Give description of type of service, or name the product involved.  
 (c) Enter contract or agreement effective dates.  
 (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.  
 (e) Enter utility account number in which charges are recorded.  
 (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	P	234-09	\$8,091,644
TECO Energy Inc.	Tax Services	Not applicable	P	234-09	463,248
TECO Energy Inc.	Legal Services	Not applicable	P	234-09	453,812
TECO Energy Inc.	Risk Management	Not applicable	P	234-09	1,251,323
TECO Properties Corp.	Lease of parking facilities	05-28-93 to 05-28-94 05-29-94 to 05-27-95	P	234-04	374,004
TECO Energy Inc.	Data processing services	Not applicable	S	146-09	158,501
TECO Trans & Trade Corp.	"	"	S	146-10	82,924
TECO Properties Corp.	"	"	S	146-03	1,522
TECO Power Svcs. Corp.	"	"	S	146-23	14,389
TPS Operations Company	"	"	S	146-28	11,576
TECO Energy Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	S	146-09	3,730
TECO Energy Inc.	Personnel Services	Not applicable	S	146-09	104,197
TECO Trans & Trade Corp.	"	"	S	146-10	11,352
TECO Power Svcs. Corp.	"	"	S	146-23	430

(1) Parent Company costs allocated to Tampa Electric. Cost related to legislative activity are recorded below the line.

**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1994**

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Coal Corp.	Personnel Services	"	S	146-11	6,425
TPS Operations Company	"	"	S	146-28	850
Gatliff Coal Company	"	"	S	146-01	674
Electro Coal	"	"	S	146-04	2,871
TECO Energy Inc.	Accounting Services	Not applicable	S	146-09	\$53,325
TECO Trans & Trade Corp.	"	"	S	146-10	33,996
TECO Power Svcs. Corp.	"	"	S	146-23	16,609
TPS Operations Company	"	"	S	146-28	18,508
TECO Energy Inc.	Corporate communications	Not applicable	S	146-09	316,200
TECO Trans & Trade Corp.	including graphics services	"	S	146-10	1,098
Gulfcoast Transit Co.	"	"	S	146-06	1,382
TECO Power Svcs. Corp.	"	"	S	146-23	468
TECO Properties Corp.	"	"	S	146-03	940
Gatliff Coal Company	"	"	S	146-01	3,551
Electro Coal	"	"	S	146-04	3,577
GC Service	"	"	S	146-08	6,792
TECO Coal	"	"	S	146-11	791
TPS Operations Company	Purchasing department	Not applicable	S	146-28	20,792
TECO Energy Inc.	activities on behalf of affiliates/payments	"	S	146-09	5,270
TECO Energy Inc.	Building services	Not applicable	S	146-09	179,483
TECO Power Svcs. Corp.	(Janitorial, maintenance,	"	S	146-23	20,110
TECO Properties Corp.	furniture purchase, etc.)	"	S	146-03	1,539

**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1994**

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

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy Inc. TECO Trans & Trade Corp. TECO Power Svcs. Corp. TECO Properties Corp. TECO Coal Corp. TPS Operations Company TECO Investments	Vehicles owned by Tampa Electric and provided to affiliates. Vehicle cost fully allocated to affiliates	Not applicable " " " " " "	S S S S S S S	146-09 146-10 146-23 146-03 146-11 146-28 146-19	58,442 814 29,086 7,656 728 1,039 941
TECO Energy Inc. TECO Power Svcs. Corp.	Office space costs at TECO Plaza allocated to	Not applicable "	S S	146-09 146-23	\$272,512 72,798
TECO Properties Corp.	Lease of office space at TECO Plaza	04-25-93 to 04-23-94 04-24-94 to 04-24-95	S	146-03	28,980
Gatliff Coal Company TECO Properties Corp. Electro Coal Midsouth TECO Energy Inc.	Environmental services	Not applicable " " " "	S S S S S	146-01 146-03 146-04 146-05 146-09	763 1,954 767 763 1,415
TECO Power Svcs. Corp. TPS Operations Company	Engineering services	Not applicable "	S S	146-23 146-28	13,592 23,539

Schedule 4 - PSC/AFA 16

## Analysis of Diversification Activity

### Assets or Rights Purchased from or Sold to Affiliates

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulate Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
NONE							
<b>Total</b>							
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
NONE							
<b>Total</b>							

Schedule 5 - PSC/AFA 16

**Analysis of Diversification Activity  
Employee Transfers**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Deidre Brown	TECO Energy, Inc.	Tampa Electric Company	Supervisor-Audit Services	Administrator-Health Plans	Permanent
Judy Castellano	TECO Energy, Inc.	Tampa Electric Company	Executive Secretary	Senior Administrative Specialist	Permanent
Linda Champion	TECO Energy, Inc.	Tampa Electric Company	Manager-Financial Communications	Administrator-Financial Services	Permanent
Susie Fagan	TECO Energy, Inc.	Tampa Electric Company	Executive Secretary	Executive Secretary-CEO or President	Permanent
Donna Hobkirk	TECO Energy, Inc.	Tampa Electric Company	Administrative Specialist	Associate Payroll Accountant	Permanent
Carolyn Jones	TECO Energy, Inc.	Tampa Electric Company	Senior Administrative Specialist	Senior Administrative Specialist	Permanent
Keith Surgenor	TECO Energy, Inc.	Tampa Electric Company	Vice President-Human Resources	President & CEO	Permanent
Gordon Gillette	TECO Power Services, Inc.	Tampa Electric Company	Director-Project Services	Vice President-Regulatory Affairs	Permanent
Milca Rodriguez	TECO Power Services Corp.	Tampa Electric Company	Associate Accountant	Payroll Accountant	Permanent
Girard Anderson	Tampa Electric Company	TECO Energy, Inc.	President & CEO	President & CEO	Permanent
Vicki Boyle	Tampa Electric Company	TECO Energy, Inc.	Executive Secretary	Executive Secretary-CEO or President	Permanent
Mark Kane	Tampa Electric Company	TECO Energy, Inc.	Director Business*Planning	Manager-Financial Communications	Permanent
Mary Ann Smith	Tampa Electric Company	TECO Energy, Inc.	Manager	Consulting Auditor	Permanent

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

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Timothy L. Guzzle	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board 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
		President, Chief Executive Officer and Director (Became President and Chief Executive Officer effective 04/19/94)	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Coalbed Methane, Inc. Tampa, Florida
2. Keith S. Surgenor	President of Tampa Electric Company (Effective 07/19/94)	Vice President - Human Resources	TECO Energy, Inc. Tampa, Florida
3. William N. Cantrell	Vice President - Energy Supply of Tampa Electric Company	No affiliations	
4. Gordon L. Gillette	Vice President - Regulatory Affairs of Tampa Electric Company (Effective 01/17/95)	No affiliations	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel	Secretary of Tampa Electric Company	Secretary and Director (Became Director effective 04/19/94)	TECO Properties Corporation Tampa, Florida
		Secretary	Gatliff Coal Company Nevisdale, Kentucky
		Secretary	Mid-South Towing Company Tampa, Florida
		Secretary	Electro-Coal Transfer Corporation Davant, Louisiana
		Secretary	Gulfoast Transit Company Tampa, Florida
		Secretary	G C Service Company, Inc. Tampa, Florida
		Vice President - General Counsel and Secretary	TECO Energy, Inc. Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	TECO Transport & Trade Corporation Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	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		

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel (continued)		Vice President, Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Power Services Corporation Tampa, Florida
		Secretary	TECO Energy Management Services Corporation Tampa, Florida
		Secretary	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Secretary	TERMCO, Inc. Tampa, Florida
		Secretary and Director (Became Director effective 04/19/94)	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	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Roger H. Kessel (continued)		Secretary	TPS Clean Coal, Inc. Tampa, Florida
		Secretary	TPS Honduras One, Inc. Tampa, Florida
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	Pike-Letcher Land Company Nevisdale, Kentucky
		Secretary	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Secretary and Director (Became Director effective 04/19/94)	CPSC, Inc. Tampa, Florida
		Secretary	Clean Power, Inc. Tampa, Florida
		Secretary	Clean Power Cogeneration, Inc. Tampa, Florida
	Secretary and Director (Became Director effective 04/19/94)	30th Street R & D Park, Inc. Tampa, Florida	
6. Lester L. Lefler	Vice President - Controller of Tampa Electric Company	No affiliations	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak	Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company	Senior Vice President - Finance, (Treasurer until 04/19/95) and Chief Financial Officer	TECO Energy, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director	Hardee Power II, Inc. Tampa, Florida
		Treasurer	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer	Gulfcoast Transit Company Tampa, Florida
		Treasurer	Mid-South Towing Company Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director (Became Director effective 04/19/94)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director (Became Director effective 04/19/94)	Rich Mountain Coal Company Nevisdale, Kentucky
Treasurer and Director	Lake County Power Resources, Inc. Tampa, Florida		

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak (continued)		Treasurer and Director	TECO Coal Corporation Tampa, Florida
		Vice President, Treasurer and Director (Became Vice President and Director effective 04/19/94)	TECO Coalbed Methane, Inc. Tampa, Florida
		Vice President, Treasurer and Director	TECO Diversified, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Investments, Inc. Tampa, Florida
		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	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. Alan D. Oak (continued)		Treasurer and Director	Clean Power Cogeneration, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director	Clean Power, Inc. (Dissolved 04/21/95) Tampa, Florida
		Treasurer and Director (Became Director effective 04/19/94)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director	CPSC, Inc. Tampa, Florida
		Treasurer and Director	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director	TECO Energy Management Services Corporation Tampa, Florida
		Treasurer and Director	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director	TPS Honduras One, Inc. Tampa, Florida
		Director	Energy Insurance Mutual Tampa, Florida
8. John B. Ramil	Vice President - Energy Services and Planning of Tampa Electric Company (Effective 04/19/94)	No affiliations	
9. Harry I. Wilson	Vice President - Transmission and Distribution of Tampa Electric Company	No affiliations	

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
10. William T. Snyder, Jr.	Vice President - Customer Services and Marketing of Tampa Electric Company (Retired as of 01/01/95)	Director	Merchants Association of Florida, Inc. Tampa, Florida
11. Robert F. Tomczak	Vice President - Production Operations and Maintenance of Tampa Electric Company (Retired as of 01/01/95)	No affiliations	
12. Girard F. Anderson	Director of Tampa Electric Company (Effective 07/19/94)	President and Director (Effective 07/19/94)	TECO Energy, Inc. Tampa, Florida
		Director	SunBank of Tampa Tampa, Florida
13. C. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida
		Director	Sprint Corporation Chicago, Illinois
		Chairman of the Board	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Capital City Bank Tallahassee, Florida
		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
14. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
16. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	Ferman Motor Car Company, Inc. Tampa, Florida
		Vice Chairman of the Board	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
17. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida
18. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Guild, Monrad & Oates, Inc. Boston, Massachusetts
19. Charles H. Ross, Jr. (Deceased 05/27/94)	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Executive Vice President Emeritus	Merrill Lynch & Co. New York, New York
		Director	Merrill Lynch Ready Assets Trust and Merrill Lynch Capital Fund New York, New York
		Director	Enhance Financial Services Group, Inc. New York, New York

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
20. Robert L. Ryan	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Senior Vice President and Chief Financial Officer	Medtronic, Inc. Minneapolis, Minnesota
		Director	Riverwood International Corporation Atlanta, Georgia
		Director (Effective 02/01/94)	Inter-Regional Financial Group, Inc. Minneapolis, Minnesota
21. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Managing Partner	The Witt-Touchton Company Tampa, Florida
		Director	Various Merrill Lynch - sponsored mutual funds (19) New York, New York
22. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Inc. Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland

## Affiliation of Officers and Directors

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
23. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Vanguard Group of Investment Companies Valley Forge, Pennsylvania

**Business Contracts with Officers, Directors and Affiliates**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Girard F. Anderson (Effective 07/19/94) C. DuBose Ausley Sara L. Baldwin H. L. Culbreath James L. Ferman, Jr. Edward L. Flom Henry R. Guild, Jr. Timothy L. Guzzle Charles H. Ross, Jr. (Deceased 05/27/94) Robert L. Ryan J. Thomas Touchton John A. Urquhart James O. Welch, Jr. Alan D. Oak Keith S. Surgenor Roger H. Kessel	TECO Energy, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Diversified, Inc. TECO Transport & Trade Corp. Electro-Coal Transfer Corp. G C Service Company, Inc. Gulfcoast Transit Company Mid-South Towing Company TECO Towing Company TECO Coal Corporation Clintwood Elkhorn Mining Co. Gatliff Coal Company Rich Mountain Coal Company Pike-Letcher Land Company Premier Elkhorn Coal Company TECO Properties Corporation CPSC, Inc. City Plaza Partners, Ltd. 30th Street R. & D Park, Inc. TECO Coalbed Methane, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

**Business Contracts with Officers, Directors and Affiliates**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
3. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Power Services Corp. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company TPS Clean Coal, Inc. Lake County Power Resources, Inc. Clean Power, Inc. (Dissolved 04/21/95) Clean Power Cogeneration, Inc. (Dissolved 04/21/95) TPS Honduras One, Inc. TPS Guatemala One, Inc. Tampa Centro Americana De Electricidad, Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries	
4. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
5. Timothy L. Guzzle Alan D. Oak Roger H. Kessel	TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.	
6. Alan D. Oak Roger H. Kessel	TERMCO, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.	
7. Alan D. Oak Roger H. Kessel	TECO Energy Management Services Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy Management Services Corporation.	
8. C. DuBose Ausley	Macfarlane, Ausley, Ferguson & McMullen Tallahassee, Florida	\$1,041,130	Legal services
9. H. L. Culbreath	H. L. Culbreath Tampa, Florida	\$190,375	Consulting services
10. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$588,144	Purchase of automobiles and related items

**Business Contracts with Officers, Directors and Affiliates**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
11. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$1,075	Catering Services
12. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$93,806	Line of credit fees, the issuance of Pollution Control Bonds and related services
		\$356,569	Credit card services
		\$116,744	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
13. William T. Snyder (Retired effective 01/01/95)	Merchants Association of Florida Tampa, Florida	\$117,735	Collection and credit bureau services
14. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$145,248	Electrical products

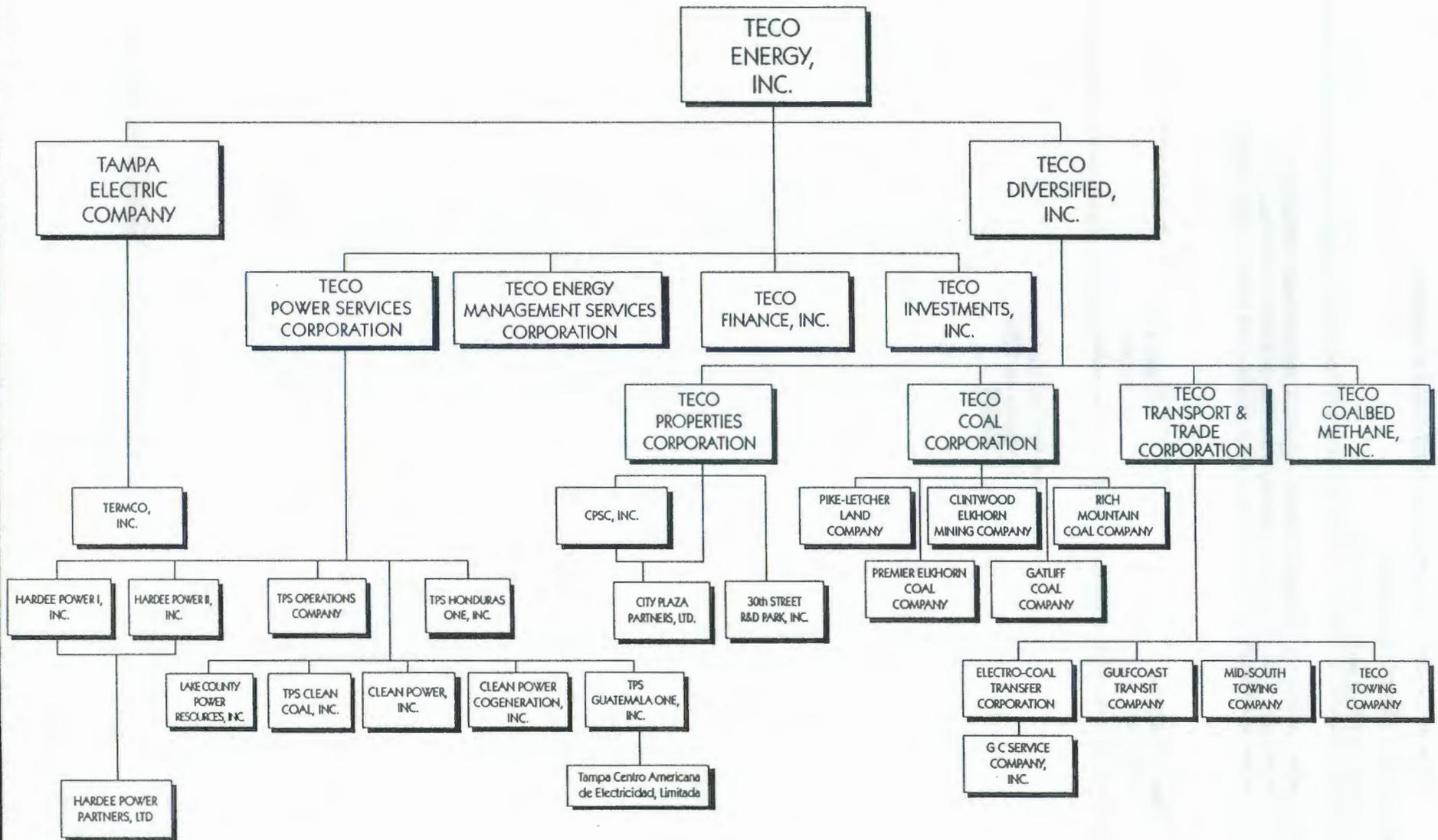
**Analysis of Diversification Activity  
Changes in Corporate Structure**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.	
Effective Date (a)	Description of Change (b)
May 25, 1994	<p><b>Additions to Corporate Structure:</b></p> <p>TPS Honduras One , Inc.</p>
October 28, 1994	<p>TECO Energy Management Services Corp.</p>
December 9, 1994	<p>TPS Guatemala One, Inc.</p>
December 16, 1994	<p>Tampa Centro Americana de Electricidad, Limitada</p>
January 1, 1994	<p><b>Deletions from Corporate Structure:</b></p> <p>Clean Power Cogeneration Limited Partnership (Dissolved)</p>
	See attached organization chart

Current as of 12/31/94



454B

**Analysis of Diversification Activity**

**New or Amended Contracts with Affiliated Companies**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
	<p style="text-align: center;"><b>For the Year Ended December 31, 1994 NONE</b></p>



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

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

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	P	234-09	\$8,091,644
TECO Energy Inc.	Tax Services	Not applicable	P	234-09	463,248
TECO Energy Inc.	Legal Services	Not applicable	P	234-09	453,812
TECO Energy Inc.	Risk Management	Not applicable	P	234-09	1,251,323
TECO Properties Corp.	Lease of parking facilities	05-28-93 to 05-28-94 05-29-94 to 05-27-95	P	234-04	374,004
TECO Energy Inc.	Data processing services	Not applicable	S	146-09	158,501
TECO Trans & Trade Corp.	"	"	S	146-10	82,924
TECO Properties Corp.	"	"	S	146-03	1,522
TECO Power Svcs. Corp.	"	"	S	146-23	14,389
TPS Operations Company	"	"	S	146-28	11,576
TECO Energy Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	S	146-09	3,730
TECO Energy Inc.	Personnel Services	Not applicable	S	146-09	104,197
TECO Trans & Trade Corp.	"	"	S	146-10	11,352
TECO Power Svcs. Corp.	"	"	S	146-23	430
(1) Parent Company costs allocated to Tampa Electric. Cost related to legislative activity are recorded below the line.					

Schedule 4 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1994**

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

- (a) Enter name of affiliate.  
 (b) Give description of type of service, or name the product involved.  
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 (e) Enter utility account number in which charges are recorded.  
 (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Coal Corp.	Personnel Services	"	S	146-11	6,425
TPS Operations Company	"	"	S	146-28	850
Gatliff Coal Company	"	"	S	146-01	674
Electro Coal	"	"	S	146-04	2,871
TECO Energy Inc.	Accounting Services	Not applicable	S	146-09	\$53,325
TECO Trans & Trade Corp.	"	"	S	146-10	33,996
TECO Power Svcs. Corp.	"	"	S	146-23	16,609
TPS Operations Company	"	"	S	146-28	18,508
TECO Energy Inc.	Corporate communications including graphics services	Not applicable	S	146-09	316,200
TECO Trans & Trade Corp.	"	"	S	146-10	1,098
Gulfcoast Transit Co.	"	"	S	146-06	1,382
TECO Power Svcs. Corp.	"	"	S	146-23	468
TECO Properties Corp.	"	"	S	146-03	940
Gatliff Coal Company	"	"	S	146-01	3,551
Electro Coal	"	"	S	146-04	3,577
GC Service	"	"	S	146-08	6,792
TECO Coal	"	"	S	146-11	791
TPS Operations Company	Purchasing department activities on behalf of affiliates/payments	Not applicable	S	146-28	20,792
TECO Energy Inc.	"	"	S	146-09	5,270
TECO Energy Inc.	Building services	Not applicable	S	146-09	179,483
TECO Power Svcs. Corp.	(Janitorial, maintenance, furniture purchase, etc.)	"	S	146-23	20,110
TECO Properties Corp.	"	"	S	146-03	1,539

Schedule 4 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company**  
**For the Year Ended December 31, 1994**

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy Inc.	Vehicles owned by Tampa	Not applicable	S	146-09	58,442
TECO Trans & Trade Corp.	Electric and provided to	"	S	146-10	814
TECO Power Svcs. Corp.	affiliates. Vehicle cost fully	"	S	146-23	29,086
TECO Properties Corp.	allocated to affiliates	"	S	146-03	7,656
TECO Coal Corp.	"	"	S	146-11	728
TPS Operations Company	"	"	S	146-28	1,039
TECO Investments	"	"	S	146-19	941
TECO Energy Inc.	Office space costs at TECO	Not applicable	S	146-09	\$272,512
TECO Power Svcs. Corp.	Plaza allocated to	"	S	146-23	72,798
TECO Properties Corp.	Lease of office space at TECO Plaza	04-25-93 to 04-23-94 04-24-94 to 04-24-95	S	146-03	28,980
Gatliff Coal Company	Environmental services	Not applicable	S	146-01	763
TECO Properties Corp.	"	"	S	146-03	1,954
Electro Coal	"	"	S	146-04	767
Midsouth	"	"	S	146-05	763
TECO Energy Inc.	"	"	S	146-09	1,415
TECO Power Svcs. Corp.	Engineering services	Not applicable	S	146-23	13,592
TPS Operations Company	"	"	S	146-28	23,539

## Analysis of Diversification Activity

### Assets or Rights Purchased from or Sold to Affiliates

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulate Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
NONE							
<b>Total</b>							
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
NONE							
<b>Total</b>							

**Analysis of Diversification Activity**  
**Employee Transfers**

**Company: Tampa Electric Company**

**For the Year Ended December 31, 1994**

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.					
Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Deidre Brown	TECO Energy, Inc.	Tampa Electric Company	Supervisor-Audit Services	Administrator-Health Plans	Permanent
Judy Castellano	TECO Energy, Inc.	Tampa Electric Company	Executive Secretary	Senior Administrative Specialist	Permanent
Linda Champion	TECO Energy, Inc.	Tampa Electric Company	Manager-Financial Communications	Administrator-Financial Services	Permanent
Susie Fagan	TECO Energy, Inc.	Tampa Electric Company	Executive Secretary	Executive Secretary-CEO or President	Permanent
Donna Hobkirk	TECO Energy, Inc.	Tampa Electric Company	Administrative Specialist	Associate Payroll Accountant	Permanent
Carolyn Jones	TECO Energy, Inc.	Tampa Electric Company	Senior Administrative Specialist	Senior Administrative Specialist	Permanent
Keith Surgenor	TECO Energy, Inc.	Tampa Electric Company	Vice President-Human Resources	President & CEO	Permanent
Gordon Gillette	TECO Power Services, Inc.	Tampa Electric Company	Director-Project Services	Vice President-Regulatory Affairs	Permanent
Milca Rodriguez	TECO Power Services Corp.	Tampa Electric Company	Associate Accountant	Payroll Accountant	Permanent
Girard Anderson	Tampa Electric Company	TECO Energy, Inc.	President & CEO	President & CEO	Permanent
Vicki Boyle	Tampa Electric Company	TECO Energy, Inc.	Executive Secretary	Executive Secretary-CEO or President	Permanent
Mark Kane	Tampa Electric Company	TECO Energy, Inc.	Director Business Planning	Manager-Financial Communications	Permanent
Mary Ann Smith	Tampa Electric Company	TECO Energy, Inc.	Manager	Consulting Auditor	Permanent