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Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form Approved
OMB No. 1902-0021
(Expires 11/30/2001)

Item 2: An Original Signed Form OR Conformed Copy

EI806-98-AR



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

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

RECEIVED
PUBLIC SERVICE
COMMISSION
03 APR 30 PM 12:12
ACCOUNTING &
FINANCIAL ANALYSIS DIV.

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 1998

Report of Independent Certified Public Accountants

To the Board of Directors
Tampa Electric Company

We have audited the balance sheets of the Electric Division of Tampa Electric Company as of December 31, 1998 and 1997, and the related statements of income for the years then ended, and the statements of retained earnings and of cash flows for the year ended December 31, 1998, included on pages 110 through 123.10 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 Notes A and K, 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 the Electric Division of Tampa Electric Company as of December 31, 1998 and 1997, the results of its operations and its cash flows for the year ended December 31, 1998, and net income for the year ended December 31, 1997, 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 for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.



January 15, 1999

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

TAMPA ELECTRIC COMPANY;

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 1998 to December 31, 1998, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

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

April 30, 1999

Date

/s/ W. L. Griffin

Signature

W. L. Griffin

Name

Vice President - Controller

Title

**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, <u>1998</u>	
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /		
04 Address of Principal Office at End of Year <i>(Street, City, State, Zip Code)</i> 702 Franklin St. N. Tampa, FL 33602		
05 Name of Contact Person Phil L. Barringer	06 Title of Contact Person Assistant Controller	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 702 Franklin St. N. Tampa, FL 33602		
08 Telephone of Contact Person <i>Including Area Code</i> (813) 228-4111	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/30/1999
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 W.L. Griffin	03 Signature /s/ W. L. Griffin	04 Date Signed <i>(Mo, Da, Yr)</i> 04/30/1999
02 Title Vice President - Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/1999	Year of Report Dec. 31, 1998
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) 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".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Security Holders and Voting Powers	106-107	Page 107, None
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	Page 116, None
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	Page 201, None
14	Nuclear Fuel Materials	202-203	N/A
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Construction Overheads-Electric	217	
20	General Description of Construction Overhead Procedure	218	
21	Accumulated Provision for Depreciation of Electric Utility Plant	219	
22	Nonutility Property	221	
23	Investment of Subsidiary Companies	224-225	
24	Materials and Supplies	227	
25	Allowances	228-229	
26	Extraordinary Property Losses	230	None
27	Unrecovered Plant and Regulatory Study Costs	230	None
28	Other Regulatory Assets	232	
29	Miscellaneous Deferred Debits	233	
30	Accumulated Deferred Income Taxes	234	
31	Capital Stock	250-251	
32	Cap Stk Sub, Cap Stk Liab for Con, Prem Cap Stk & Inst Recd Cap Stk	252	None
33	Other Paid-in Capital	253	
34	Discount on Capital Stock	254	None
35	Capital Stock Expense	254	
36	Long-Term Debit	256-257	

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) 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".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During Year	424-425	
68	Substations	426-427	
69	Electric Distribution Meters and Line Transformers	429	
70	Environmental Protection Facilities	430	
71	Environmental Protection Expenses	431	
72	Footnote Data	450	
<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Four copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/1999	Dec. 31, 1998

GENERAL INFORMATION

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

W. L. Griffin, Vice President - Controller
702 Franklin St. N.
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 or 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 principle accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/30/1999	Year of Report Dec. 31, <u>1998</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the 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.

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

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.

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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	TERMCO, Inc.	Broker for Tampa Electric	100%	
2		Company's purchases and		
3		sales of real property		
4				
5	Power Engineering &	Specializes in engineering,	100%	
6	Construction, Inc.	construction, and maintenance		
7		services that involve energy		
8		delivery or required related		
9		expertise performed for		
10		existing Tampa Electric		
11		Company customers as well as		
12		an expanded market.		
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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 policy making functions.

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board and Chief Executive Officer	G. F. Anderson *	451,789
2	President	J. B. Ramil	248,754
3	Vice President-Energy Supply	C. R. Black	187,250
4	Vice President-Human Resources	R. A. Dunn *	184,431
5	Vice President-Finance and Chief Financial Officer	G. L. Gillette *	149,322
6	Vice President-Controller and Assistant Secretary	W. L. Griffin *	144,045
7	Vice President-Corporate Communications	W. W. Hopkins *	109,323
8	Vice President-Energy Services and Marketing	H. W. Smith	138,000
9	Vice President and Chief Information Officer	M. F. Wadsworth *	127,069
10	Vice President-Energy Delivery	H. I. Wilson	193,500
11	Secretary	D. E. Schwartz *	79,373
12	Treasurer and Assistant Secretary	S. W. Callahan *	69,245
13	Chairman of the Board	T. L. Guzzle *	249,978
14	Executive Vice President	R. H. Kessel *	242,107
15	President and Chief Operating Officer	K. S. Surgenor	239,620
16			
17	* These individuals are also TECO Energy Officers;		
18	salaries shown are allocations to Tampa Electric		
19	Company.		
20			
21	General Counsel	S. M. McDevitt *	
22	Vice President-Support Services	M. N. Dominguez *	
23	Vice President-Environmental Affairs and Fuels	A. S. Autry	
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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) 04/30/1999	Year of Report Dec. 31, 1998
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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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Anderson, Girard F.	TECO Energy, Inc.
2	Chairman of the Board, President and CEO	P.O. Box 111
3		Tampa, FL 33601
4		
5	Ausley, DuBose	Ausley & McMullen
6		227 Calhoun St.
7		Tallahassee, FL 32301
8		
9	Baldwin, Sara L.	3312 Jean Circle
10		Tampa, FL 33609
11		
12	Culbreath, H.L.	TECO Energy, Inc.
13		P.O. Box 111
14		Tampa, FL 33601
15		
16	Ferman, James L., Jr.	Ferman Motor Car Co., Inc.
17		1306 W. Kennedy Blvd.
18		Tampa, FL 33606
19		
20	Flom, Edward L.	4936 St. Croix Drive
21		Tampa, FL 33629
22		
23	Guild, Henry R., Jr.	Northeast Investment Management, Inc.
24		50 Congress St. #1020
25		Boston, MA 02109
26		
27	Guzzle, Timothy L. (Deceased)	
28	Chairman of the Board (Prior to 01-28-98)	
29		
30	Rankin, Tom L.	101 E. Kennedy Blvd. Suite 3460
31		Tampa, FL 33602
32		
33	Ryan, Robert L. (Prior to 04-21-99)	Medtronic, Inc.
34		7000 Central Ave. NE
35		Minneapolis, MN 55432
36		
37	Sovey, William P.	Newell Co.
38		1 Millington Rd.
39		Beloit, WI 53511
40		
41	Touchton, J. Thomas	The Witt-Touchton Co.
42		1 Tampa City Center, Suite 3405
43		Tampa, FL 33602
44		
45	Urquhart, John A.	John A. Urquhart Associates
46		111 Beach Rd.
47		Fairfield, CT 06430
48		

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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1		
2	Welch, James O., Jr.	200 DeForest Ave.
3		East Hanover, NJ 07936
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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) 04/30/1999	Year of Report Dec. 31, 1998
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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.
2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights give other important particulars (details) concerning voting rights of such security. State whether voting right 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 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 right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or 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 public where the options, warrants, or rights were issued prorata basis.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Books did not close during 1998.	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy Total: 10 By Proxy:	3. Give the date and place of such meeting April 15, 1998 702 N. Franklin St. Tampa, Florida
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of Votes as of (date): 12/31/1998			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	10	10		
7	TECO Energy, Inc - Parent	10	10		
8	702 N. Franklin St.				
9	Tampa, Florida 33602				
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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 04/30/1999	Year of Report Dec. 31, 1998
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IMPORTANT CHANGES DURING THE YEAR

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

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

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

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) 04/30/1999	Year of Report Dec. 31, 1998
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IMPORTANT CHANGES DURING THE YEAR (continued)

1. None
2. None
3. None
4. None
5. None
6. See notes to Financial Statements on page 123, also see pages 250-257.
7. None
8. The Union contracts covering approximately 1,089 employees represented by the International Brotherhood of Electrical Workers, and 334 employees represented by the Office and Professional Employees International Union were renegotiated in 1998. The new contract provided an average annual increase in 1998 for I.B.E.W. of 2.0%. O.P.E.I.U. received an average lump sum award of 3.0%.
9. None
10. During 1998, Tampa Electric Company paid \$1,079,684 to Ausley & McMullen, of which DuBose Ausley, a Director, is Chairman. Tampa Electric Company paid \$726,734 to Blue Cross Blue Shield of Florida, Inc., of which DuBose Ausley, is a Director of both Tampa Electric Company and Blue Cross Blue Shield of Florida, Inc. Tampa Electric Company paid \$695,049 to Sprint Corporation, of which DuBose Ausley, is a Director of both Tampa Electric Company and Sprint Corporation. Tampa Electric Company paid \$113,050 to H.L. Culbreath, a Director, for consulting services. Tampa Electric Company paid \$12,531 to Ferman Motor Car Company, Inc., of which James L. Ferman Jr., a Director, is President and Director; these amounts were for purchases under competitive bid conditions. Tampa Electric Company paid \$114,365 to NationsBank Corporation, of which Timothy L. Guzzle, Chairman of the Board prior to 01/28/98, was a Director. Tampa Electric Company paid \$2,051,159 to Hubbell, Inc. and its subsidiaries, of which John A. Urquhart, is a Director of both Tampa Electric Company and Hubbell, Inc; these amounts were for purchases under competitive bid conditions. Tampa Electric Company paid \$465,450 to Enron Corporation, of which John A. Urquhart, is a Director of both Tampa Electric Company and Enron Corporation, for purchase of emission allowances. Tampa Electric Company paid \$37,864 to SunTrust Bank Tampa Bay, of which Girard F. Anderson, Chairman of the Board and CEO, is a Director. Tampa Electric Company paid \$33,547 to Barnett Banks, Inc., of which Tom L. Rankin, is a Director of Tampa Electric Company and was a Director of Barnett Banks, Inc., prior to 01/09/98.
11. (Reserved.)
12. See notes to Financial Statements on page 123.

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) 04/30/1999	Year of Report Dec. 31, 1998
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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	3,664,635,439	3,775,987,380
3	Construction Work in Progress (107)	200-201	7,975,337	38,048,870
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,672,610,776	3,814,036,250
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,412,874,007	1,527,911,711
6	Net Utility Plant (Enter Total of line 4 less 5)		2,259,736,769	2,286,124,539
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)		2,259,736,769	2,286,124,539
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	6,839,807	8,670,029
15	(Less) Accum. Prov. for Depr. and Amort. (122)		353,916	541,200
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	-4,076	-32,146
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		0	0
21	Special Funds (125-128)		0	0
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		6,481,815	8,096,683
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		-122,188	688,959
25	Special Deposits (132-134)		132,634	136,147
26	Working Fund (135)		62,773	78,384
27	Temporary Cash Investments (136)		760,197	0
28	Notes Receivable (141)		0	0
29	Customer Accounts Receivable (142)		76,812,577	84,813,802
30	Other Accounts Receivable (143)		30,528,102	9,836,641
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		801,282	525,622
32	Notes Receivable from Associated Companies (145)		0	0
33	Accounts Receivable from Assoc. Companies (146)		8,600,641	8,847,583
34	Fuel Stock (151)	227	68,002,361	86,859,213
35	Fuel Stock Expenses Undistributed (152)	227	0	0
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	44,134,416	43,675,204
38	Merchandise (155)	227	0	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	1,467,404	454,388
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	-64	0
44	Gas Stored Underground - Current (164.1)		0	0
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
46	Prepayments (165)		6,662,934	8,192,325
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		46,995	-1,458
49	Rents Receivable (172)		0	0
50	Accrued Utility Revenues (173)		23,913,806	22,407
51	Miscellaneous Current and Accrued Assets (174)		0	0
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		260,201,306	265,465,473

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) 04/30/1999	Year of Report Dec. 31, 1998
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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)		7,025,404	6,882,809
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	84,248,002	76,855,311
58	Prelim. Survey and Investigation Charges (Electric) (183)		2,295,790	250,492
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0
60	Clearing Accounts (184)		588,003	114,922
61	Temporary Facilities (185)		0	0
62	Miscellaneous Deferred Debits (186)	233	21,852,689	15,095,869
63	Def. Losses from Disposition of Utility Plt. (187)		0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	215,701	273,091
65	Unamortized Loss on Reaquired Debt (189)		0	0
66	Accumulated Deferred Income Taxes (190)	234	107,677,955	111,582,307
67	Unrecovered Purchased Gas Costs (191)		0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		223,903,544	211,054,801
69	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,52,68)		2,750,323,434	2,770,741,496

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	816,578,909	860,578,909
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	700,921	700,921
11	Retained Earnings (215, 215.1, 216)	118-119	181,337,402	177,058,958
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-24,076	-52,146
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		1,116,888,102	1,156,581,588
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	665,595,000	703,285,000
17	(Less) Reaquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)		0	798,422
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,497,621	3,253,051
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		662,097,379	700,830,371
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)		0	0
25	Accumulated Provision for Property Insurance (228.1)		16,000,000	20,000,000
26	Accumulated Provision for Injuries and Damages (228.2)		5,454,540	5,126,365
27	Accumulated Provision for Pensions and Benefits (228.3)		41,874,945	45,482,793
28	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
29	Accumulated Provision for Rate Refunds (229)		0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		63,329,485	70,609,158
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		180,900,000	50,400,000
33	Accounts Payable (232)		54,441,153	106,213,820
34	Notes Payable to Associated Companies (233)		0	0
35	Accounts Payable to Associated Companies (234)		20,601,048	20,130,781
36	Customer Deposits (235)		52,500,323	52,689,347
37	Taxes Accrued (236)	262-263	7,594,840	3,679,953
38	Interest Accrued (237)		14,988,595	8,190,070
39	Dividends Declared (238)		0	0
40	Matured Long-Term Debt (239)		0	0
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		3,705,034	3,931,250
43	Miscellaneous Current and Accrued Liabilities (242)		8,669,640	12,563,531
44	Obligations Under Capital Leases-Current (243)		0	0
45	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		343,400,633	257,798,752

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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)		0	0
48	Accumulated Deferred Investment Tax Credits (255)	266-267	49,250,917	44,675,268
49	Deferred Gains from Disposition of Utility Plant (256)		256,039	367,172
50	Other Deferred Credits (253)	269	14,777,636	20,148,679
51	Other Regulatory Liabilities (254)	278	112,800,149	97,870,728
52	Unamortized Gain on Reaquired Debt (257)		18,590	16,562
53	Accumulated Deferred Income Taxes (281-283)	272-277	387,504,504	421,843,218
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		564,607,835	584,921,627
55			0	0
56			0	0
57			0	0
58			0	0
59			0	0
60			0	0
61			0	0
62			0	0
63			0	0
64			0	0
65			0	0
66			0	0
67			0	0
68	TOTAL Liab and Other Credits (Enter Total of lines 14,22,30,45,54)		2,750,323,434	2,770,741,496

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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 pages 122-123 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	1,247,330,151	1,201,703,579
3	Operating Expenses			
4	Operation Expenses (401)	320-323	629,632,847	614,413,928
5	Maintenance Expenses (402)	320-323	94,622,214	78,247,139
6	Depreciation Expense (403)	336-337	144,921,624	140,862,841
7	Amort. & Depl. of Utility Plant (404-405)	336-337	1,433,057	808,408
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	-241,619	-241,619
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)		25,966,043	21,597,329
12	(Less) Regulatory Credits (407.4)		16,288,924	17,326,459
13	Taxes Other Than Income Taxes (408.1)	262-263	97,248,238	91,750,017
14	Income Taxes - Federal (409.1)	262-263	43,638,209	54,500,327
15	- Other (409.1)	262-263	7,763,679	6,463,074
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	49,129,273	63,838,503
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	19,667,681	41,630,160
18	Investment Tax Credit Adj. - Net (411.4)	266	-4,574,485	-4,584,630
19	(Less) Gains from Disp. of Utility Plant (411.6)		33,720	44,031
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)		1,053,548,755	1,008,654,667
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117,line 25		193,781,396	193,048,912

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 included on pages 122-123.

B. Enter on pages 122-123 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 pages.122-123 or in a footnote.

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
1,247,330,151	1,201,703,579					2
						3
629,632,847	614,413,928					4
94,622,214	78,247,139					5
144,921,624	140,862,841					6
1,433,057	808,408					7
-241,619	-241,619					8
						9
						10
25,966,043	21,597,329					11
16,288,924	17,326,459					12
97,248,238	91,750,017					13
43,638,209	54,500,327					14
7,763,679	6,463,074					15
49,129,273	63,838,503					16
19,667,681	41,630,160					17
-4,574,485	-4,584,630					18
33,720	44,031					19
						20
						21
						22
1,053,548,755	1,008,654,667					23
193,781,396	193,048,912					24

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)		193,781,396	193,048,912
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		860,762	414,334
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		766,290	346,719
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		-80,996	-321,314
34	Equity in Earnings of Subsidiary Companies (418.1)	119	-28,070	-24,076
35	Interest and Dividend Income (419)		307,394	294,475
36	Allowance for Other Funds Used During Construction (419.1)			115,692
37	Miscellaneous Nonoperating Income (421)		26,498	39,144
38	Gain on Disposition of Property (421.1)		2,190	2,190
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		321,488	173,726
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	10,111,035	1,703,619
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		10,111,035	1,703,619
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	136,000	152,000
47	Income Taxes-Federal (409.2)	262-263	-306,443	-302,480
48	Income Taxes-Other (409.2)	262-263	-50,959	-47,033
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	169,899	104,155
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	44,634	
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)		-97,301	-94,522
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		-9,692,246	-1,435,371
55	Interest Charges			
56	Interest on Long-Term Debt (427)		42,441,343	41,621,948
57	Amort. of Debt Disc. and Expense (428)		1,830,886	1,792,445
58	Amortization of Loss on Required Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		146,006	2,028
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	9,117,483	12,822,814
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)			44,677
64	Net Interest Charges (Enter Total of lines 56 thru 63)		53,243,706	56,190,502
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		130,845,444	135,423,039
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)		130,845,444	135,423,039

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount 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 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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		181,337,402
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		130,873,514
17	Appropriations of Retained Earnings (Acct. 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		
23	Dividends Declared-Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		
30	Dividends Declared-Common Stock (Account 438)		
31			-135,151,958
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-135,151,958
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		177,058,958

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount 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 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, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	APPROPRIATED RETAINED EARNINGS (Account 215)		
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)		
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total 38, 47)		177,058,958
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance-Beginning of Year (Debit or Credit)		-24,076
50	Equity in Earnings for Year (Credit) (Account 418.1)		-28,070
51	(Less) Dividends Received (Debit)		
52			
53	Balance-End of Year (Total lines 49 thru 52)		-52,146

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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 included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 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 122-123 the amount 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	130,845,444
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	144,921,624
5	Amort. of Utility Plant & Utility Plant Acq. Adj.	1,191,438
6		
7		
8	Deferred Income Taxes (Net)	29,586,857
9	Investment Tax Credit Adjustment (Net)	-4,575,649
10	Net (Increase) Decrease in Receivables	13,716,472
11	Net (Increase) Decrease in Inventory	-18,397,704
12	Net (Increase) Decrease in Allowances Inventory	1,013,016
13	Net Increase (Decrease) in Payables and Accrued Expenses	56,395,389
14	Net (Increase) Decrease in Other Regulatory Assets	7,392,691
15	Net Increase (Decrease) in Other Regulatory Liabilities	-14,929,421
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Deferred Revenue	-38,300,000
19	Other	50,338,679
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	359,198,836
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-176,112,717
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	
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-176,112,717
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)	

STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. 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 pages 122-123.

5. Codes used:

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

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in 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)	-176,112,717
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	38,942,400
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital	44,000,000
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	82,942,400
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-310,000
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	-130,500,000
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	-135,151,958
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-183,019,558
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	66,561
87		
88	Cash and Cash Equivalents at Beginning of Year	700,782
89		
90	Cash and Cash Equivalents at End of Year	767,343

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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are 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 included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

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) 04/30/1999	Year of Report Dec. 31, 1998
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NOTES TO FINANCIAL STATEMENTS (continued)

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 period longer than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71. Also as provided in FAS 71, the company has deferred revenues in accordance with the various regulatory agreements approved by the FPSC in 1995 and 1996. Revenues are recognized as allowed in 1997 and 1998 under the terms of the agreements.

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.

The use of estimates is inherent in the preparation of financial statements in accordance with generally accepted accounting principles.

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, conservation, and environmental costs. These adjustment factors are based on costs projected for a specific recovery period. Any over-recovery or under-recovery of costs plus an interest factor are taken into account in the process of setting adjustment factors for subsequent recovery periods. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

In August 1996, the FPSC approved the company's petition for recovery of certain environmental compliance costs through the Environmental Cost Recovery Clause.

In December 1994, the company bought out a long-term coal supply contract which would have expired in 2004 for a lump sum payment of \$25.5 million and entered into two new contracts with the supplier. The coal supplied under the new contracts is competitive in price with coal of comparable quality. As a result of this buyout, Tampa Electric customers will benefit from anticipated net fuel savings of more than \$40 million through the year 2004. In February 1995, the FPSC authorized the recovery of the \$25.5-million buy-out amount plus carrying costs through the Fuel and Purchased Power Cost Recovery Clause over the 10-year period beginning April 1, 1995. In 1998, 1997 and 1996, \$2.7 million of buy-out costs were amortized to expense.

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.

In May 1996, the FPSC issued an order approving an agreement among the company, the Office of Public Counsel (OPC) and the Florida Industrial Power Users Group (FIPUG) regarding 1996 earnings. This agreement provided for a \$25-million revenue refund to customers to be made over the 12-month period beginning Oct. 1, 1996. This refund

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NOTES TO FINANCIAL STATEMENTS (continued)

consisted of \$15 million of revenues deferred from 1996 and \$10 million of revenues deferred from 1995, plus accrued interest.

In October 1996, the FPSC approved an agreement among the company, OPC and FIPUG that resolved all pending regulatory issues associated with the Polk Power Station. The agreement allows the full recovery of the capital costs incurred in the construction of the Polk Power Station project, and calls for an extension of the base rate freeze established in the May agreement through 1999. The October agreement also established a \$25-million temporary base rate reduction reflected as a credit on customer bills over a 15-month period. The reduction began Oct. 1, 1997 which immediately followed the \$25-million refund in the May agreement.

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 4.1% for 1998 and 4.0% for 1997 and 1996.

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

Asset Impairment

The company periodically assesses whether there has been a permanent impairment of its long-lived assets and certain intangibles held and used by it, in accordance with FAS 121, Accounting for the Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of. No write-down of assets due to impairment was required in 1998 or 1997.

Reporting Comprehensive Income

In 1997, the Financial Accounting Standards Board issued FAS 130, Reporting Comprehensive Income, effective for fiscal years beginning after Dec. 15, 1997. The new standard requires that comprehensive income, which includes net income as well as certain changes in assets and liabilities recorded in common equity, be reported in the financial statements. There were no components of comprehensive income other than net income for the years ended Dec. 31, 1998, 1997 and 1996.

Deferred Income Taxes

The liability method is utilized in the measurement of deferred income taxes. 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 its books and records reflect approved regulatory treatment, including 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.

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

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NOTES TO FINANCIAL STATEMENTS (continued)

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 7.79% for 1998, 1997 and 1996. Total AFUDC for 1997 and 1996 was \$0.2 million and \$22.9 million, respectively. There were no qualifying projects in 1998. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

Accounting for Derivative Instruments and Hedging

In 1998, the Financial Accounting Standards Board issued FAS 133, Accounting for Derivative Instruments and Hedging, effective for fiscal years beginning after June 15, 1999. The new standard requires that an entity recognize derivatives as either assets or liabilities in the financial statements, to measure those instruments at fair value and to reflect the change in fair value of those instruments as either components of comprehensive income or net income, depending on the types of those instruments. The company does not use derivatives or other financial products for speculative purposes. The company has not yet determined to what extent the standard will impact its financial statements.

Reclassifications and Restatements

Certain prior year amounts were reclassified or restated to conform with current year presentation.

B. Common Stock

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

(thousands)	Common Shares	Stock Amount	Issue Expense	Total
	-----	-----	-----	-----
Balance Dec. 31, 1995	10	\$853.3	\$(1.4)	\$851.9
Contributed capital from parent	-	83.0	--	83.0
Costs associated with Preferred Stock retirements (1)		--	0.6	0.6
	-----	-----	-----	-----
Balance Dec. 31, 1996	10	936.3	(0.8)	935.5
Costs associated with Preferred Stock retirements (2)		--	0.1	0.1
	-----	-----	-----	-----
Balance Dec. 31, 1997	10	936.3	(0.7)	935.6
Contributed capital from parent	-	44.0	--	44.0
	-----	-----	-----	-----
Balance Dec. 31, 1998	10	\$980.3	\$(0.7)	\$979.6
	=====	=====	=====	=====

(1) In April 1996, the company retired \$35 million aggregate par value of 8.00% Series E and 7.44% Series F preferred stock. In connection with this retirement, \$.6 million of associated issuance costs were recognized.

(2) In July 1997, the company retired all of its outstanding shares (\$20 million aggregate par value) of 4.32% Series A, 4.16% Series B and 4.58% Series D preferred stock at redemption prices of \$103.75, \$102.875 and \$101.00 per share, respectively. In connection with this retirement, \$.1 million of associated issuance costs were recognized.

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NOTES TO FINANCIAL STATEMENTS (continued)

C. Retained Earnings

The company's Restated Articles of Incorporation and certain series of the company's first mortgage bonds contain provisions that limit the dividend payment on the company's common stock. At Dec. 31, 1998, 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, including a non-contributory defined benefit retirement plan which covers substantially all employees. Benefits are based on employees' years of service and average final earnings.

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. About 70 percent of plan assets were invested in common stocks and 30 percent in fixed income investments at Dec. 31, 1998.

In 1997, the Financial Accounting Standards Board issued FAS 132, Employers' Disclosures about Pensions and Other Post Retirement Benefits. FAS 132 standardizes the disclosure requirements for pension and other postretirement benefits with additional information required on changes in the benefit obligations and fair values of plan assets. TECO Energy adopted FAS 132 with the additional disclosures included here and in Footnote E, Postretirement Benefit Plan.

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

Components of Net Pension Expense (millions)	1998	1997	1996
	-----	-----	-----
Service cost (benefits earned during the period)	\$11.2	\$ 9.6	\$ 9.9
	-----	-----	-----
Interest cost on projected benefit obligations	24.8	23.6	22.2
	-----	-----	-----
Less: Expected return on plan assets	(31.5)	(28.4)	(26.4)
Amortization of:			
Unrecognized transition asset	(1.1)	(1.2)	(1.2)
Prior service cost	0.9	0.9	0.8
Actuarial (gain) loss	--	(0.3)	(0.1)
	-----	-----	-----
Net pension expense	4.3	4.2	5.2
Special termination benefit charge	0.7	--	--
Curtailment charge	(0.8)	--	(1.0)
	-----	-----	-----
Net pension expense recognized in TECO Energy's Consolidated Statements of Income (1)	\$ 4.2	\$ 4.2	\$ 4.2
	=====	=====	=====

NOTES TO FINANCIAL STATEMENTS (continued)

(1) Tampa Electric Company's portion was \$1.4 million, \$.7 million and \$1.8 million for 1998, 1997 and 1996, respectively.

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

(millions)	Dec. 31, 1998	Dec. 31, 1997
	-----	-----
Projected benefit obligation, beginning of year	\$344.7	\$262.2
Change in benefit obligation due to:		
Service cost	11.2	9.6
Interest cost	24.8	23.6
Actuarial (gain) loss	22.4	22.1
Acquisitions	--	47.6
Curtailments	(1.1)	--
Special termination benefits	0.7	--
Gross benefits paid	(19.0)	(20.4)
	-----	-----
Projected benefit obligation, end of year	383.7	344.7
	-----	-----
Fair value of plan assets, beginning of year	414.8	320.5
Change in plan assets due to:		
Actual return on plan assets	72.2	65.8
Employer contributions	0.7	--
Acquisitions	--	48.9
Gross benefits paid	(19.0)	(20.4)
	-----	-----
Fair value of plan assets, end of year	468.7	414.8
	-----	-----
Funded status, end of year	85.0	70.1
Unrecognized net actuarial gain	(102.9)	(83.7)
Unrecognized prior service cost	10.7	11.0
Unrecognized net transition asset	(7.0)	(8.1)
	-----	-----
Accrued pension liability (2)	\$(14.2)	\$(10.7)
	=====	=====

(2) Tampa Electric Company's portion was \$8.0 million and \$6.6 million at Dec. 31, 1998 and 1997, respectively.

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NOTES TO FINANCIAL STATEMENTS (continued)

Assumptions Used in Determining Actuarial Valuations

	1998	1997
Discount rate to determine projected benefit obligation	6.75%	7.25%
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.

Components of Postretirement Benefit Cost
(millions)

	1998	1997	1996
Service cost (benefits earned during the period)	\$1.2	\$1.1	\$1.3
Interest cost on projected benefit obligations	4.0	4.1	4.3
Amortization of transition obligation (straight line over 20 years)	1.8	1.9	1.9
Amortization of actuarial loss/(gain)	-----	--	0.3
Net periodic Postretirement benefit expense	\$7.0	\$7.1	\$7.8
	=====	=====	=====

Reconciliation of the Funded Status of the Postretirement Benefit Plan and the Accrued Liability (millions)

	Dec. 31, 1998	Dec. 31, 1997
Accumulated postretirement benefit obligation, beginning of year	\$ 57.4	\$ 58.8
Change in benefit obligation due to:		
Service cost	1.2	1.1
Interest cost	4.0	4.1
Plan participants' contributions	0.1	0.1
Actuarial (gain) loss	0.8	(3.2)
Gross benefits paid	(3.5)	(3.5)
Accumulated postretirement benefit obligation, end of year	\$ 60.0	\$ 57.4
	=====	=====

NOTES TO FINANCIAL STATEMENTS (continued)

Funded status, end of year	\$ (60.0)	\$ (57.4)
Unrecognized net loss from past experience	6.9	6.0
Unrecognized transition obligation	25.9	27.8
Liability for accrued postretirement benefit	\$ (27.2)	\$ (23.6)
	=====	=====

Assumptions Used in Determining Actuarial Valuations

	1998	1997
Discount rate to determine projected benefit obligation	----- 6.75%	----- 7.25%

The assumed health care cost trend rate for medical costs prior to age 65 was 8.75% in 1998 and decreases to 5.75% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 6.75% in 1998 and decreases to 5.75% in 2002 and thereafter.

A 1-percent increase in the medical trend rates would produce a 9-percent (\$0.5 million) increase in the aggregate service and interest cost for 1998 and an 8-percent (\$4.9 million) increase in the accumulated postretirement benefit obligation as of Dec. 31, 1998.

A 1-percent decrease in the medical trend rates would produce a 7-percent (\$0.4 million) decrease in the aggregate service and interest cost for 1998 and a 7-percent (\$4.2 million) decrease in the accumulated postretirement benefit obligation as of Dec. 31, 1998.

F. 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:

(millions)	Federal	State	Total
1998	-----	-----	-----
Currently payable	\$ 43.3	\$ 7.7	\$ 51.0
Deferred	25.7	4.0	29.7
Amortization of investment tax credits	(4.6)	-	(4.6)
Total income tax expense	\$ 64.4	\$ 11.7	76.1
	=====	=====	
Included in other income, net			(0.2)

Included in operating expenses			\$ 76.3
			=====

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NOTES TO FINANCIAL STATEMENTS (continued)

1997			
Currently payable	\$ 54.2	\$ 6.4	\$ 60.6
Deferred	16.6	5.6	22.2
Amortization of investment tax credits	(4.6)	-	(4.6)
	-----	-----	-----
Total income tax expense	\$ 66.2	\$ 12.0	78.2
	=====	=====	
Included in other income, net			(0.2)

Included in operating expenses			\$ 78.4
			=====
1996			
Currently payable	\$ 58.1	\$ 10.1	\$ 68.2
Deferred	6.7	0.9	7.6
Amortization of investment tax credits	(4.7)	-	(4.7)
	-----	-----	-----
Total income tax expense	\$ 60.1	\$ 11.0	71.1
	=====	=====	
Included in other income, net			(0.2)

Included in operating expenses			\$ 71.3
			=====

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:

	Dec. 31, 1998	Dec. 31, 1997
(millions)	-----	-----
Deferred tax assets(1)		
Property related	\$ 90.1	\$ 87.4
Leases	4.8	5.2
Insurance reserves	10.7	9.2
Early capacity payments	2.2	2.2
Other	3.7	3.7
	-----	-----
Total deferred income tax assets	111.5	107.7
Deferred income tax liabilities(1)		
Property related	(444.4)	(420.9)
Other	22.6	33.5
	-----	-----
Total deferred income tax liabilities	(421.8)	(387.4)
	-----	-----
Accumulated deferred income taxes	\$ (310.3)	\$ (279.7)
	=====	=====

(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:

NOTES TO FINANCIAL STATEMENTS (continued)

(millions)	1998	1997	1996
	-----	-----	-----
Net income	\$130.8	\$135.5	\$141.6
Total income tax provision	76.1	78.3	71.2
	-----	-----	-----
Income before income taxes	\$206.9	\$213.8	\$212.8
	=====	=====	=====
Income taxes on above at federal statutory rate of 35%	\$ 72.4	\$ 74.8	\$ 74.5
Increase (decrease) due to			
State income tax, net of federal income tax	7.6	7.8	7.2
Amortization of investment tax credits	(4.6)	(4.6)	(4.7)
Equity portion of AFUDC	--	--	(5.8)
Other	0.7	0.3	--
	-----	-----	-----
Total income tax provision	\$ 76.1	\$ 78.3	\$ 71.2
	=====	=====	=====
Provision for income taxes as a percent of income before income taxes	36.8%	36.6%	33.5%
	=====	=====	=====

G. Short-term Debt

Notes payable consisted primarily of commercial paper with weighted average interest rates of 5.18% and 5.72% at Dec. 31, 1998 and 1997, respectively. 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, 1998 were \$230 million. Certain lines of credit require commitment fees of .05% on the unused balances.

H. Related Party Transactions (millions)

Net transactions with affiliates are as follows:

	1998	1997	1996
	-----	-----	-----
Fuel and interchange related, net	\$149.6	\$154.6	\$154.9
Administrative and general, net	\$ 9.8	\$ 7.4	\$ 10.1

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

	1998	1997
	-----	-----
Accounts receivable	\$ 2.9	\$ 2.5
Accounts payable	\$ 19.2	\$ 20.1

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

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) 04/30/1999	Year of Report Dec. 31, 1998
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NOTES TO FINANCIAL STATEMENTS (continued)

I. Non-Recurring Charges

In 1998, the company recognized one-time charges totaling \$16.9 million, pretax (\$10.3 million after-tax). Of the \$16.9 million pretax charges, \$9.6 million (\$5.9 million, after-tax) was recorded in operating expenses a non-recurring charge and \$7.3 million (\$4.4 million, after-tax) was recorded in other expense.

The FPSC in September 1997 ruled that under the regulatory agreements effective through 1999 the costs associated with two long-term wholesale power sales contracts should be assigned to the wholesale jurisdiction and that for retail rate making purposes the costs transferred from retail to wholesale should reflect average costs rather than the lower incremental costs on which the two contracts are based. As a result of this decision and the related reduction of the retail rate base upon which the company is allowed to earn a return, these contracts became uneconomical. One contract was terminated in 1997. As to the other contract, which expires in 2001, the company has entered into firm power purchase contracts with third parties to provide replacement power through 1999 and is no longer separating the associated generation assets from the retail jurisdiction. The cost of purchased power under these contracts exceeds the revenues expected through 1999. To reflect this difference, the company recorded a \$5.9-million after-tax charge in 1998.

The company also recorded a \$4.4-million, after-tax charge in 1998 for a recent FPSC denial of the recovery of certain BTU coal quality adjustments for coal purchased since 1993. This was recorded as other expense on the income statement.

J. Commitments and Contingencies

The company's capital expenditures are estimated to be \$142 million in 1999 and \$506 million for 2000 through 2003 for equipment and facilities to meet customer growth and generation reliability programs. Additionally, the company is also expecting to spend \$61 million in 1999 and \$6 million during 2000-2003 to complete the scrubber project at Big Bend Power Station and is forecasting \$19 million in 1999 and \$194 million during 2000-2003 to construct additional generation expansion. At the end of 1998, Tampa Electric had outstanding commitments of about \$68 million to complete the scrubber and \$44 million to construct additional generation expansion.

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	Amount
Cash	Pg. 110, line 24	\$688,959
Working Funds	Pg. 110, line 26	78,384
Cash Equivalents	See note below*	0

Total Cash and Cash Equivalents	Pg. 121, line 90	\$767,343
		=====

NOTES TO FINANCIAL STATEMENTS (continued)

Note:

Total Temporary			
Cash Investments	Pg. 110, line 27	\$	0
Less: Short-Term Investments			
(included in Temp. Cash Invest.)			0

Cash Equivalents			
*(included in Temp. Cash Invest.)		\$	0
			=====

K. 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. The Current Portion of long-term debt was \$1,080,000 and \$1,060,000 at December 31, 1998 and 1997, respectively.

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

Line No.	Classification (a)	Total (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	3,665,556,723	3,665,556,723
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	71,453,066	71,453,066
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	3,737,009,789	3,737,009,789
9	Leased to Others		
10	Held for Future Use	33,442,961	33,442,961
11	Construction Work in Progress	38,048,870	38,048,870
12	Acquisition Adjustments	5,534,630	5,534,630
13	Total Utility Plant (8 thru 12)	3,814,036,250	3,814,036,250
14	Accum Prov for Depr, Amort, & Depl	1,527,911,711	1,527,911,711
15	Net Utility Plant (13 less 14)	2,286,124,539	2,286,124,539
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,525,270,284	1,525,270,284
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	2,641,427	2,641,427
22	Total In Service (18 thru 21)	1,527,911,711	1,527,911,711
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,527,911,711	1,527,911,711

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) 04/30/1999	Year of Report Dec. 31, 1998
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements 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. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	5,085,855	5,636,384
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	5,085,855	5,636,384
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,249,234	
9	(311) Structures and Improvements	233,008,000	1,513,233
10	(312) Boiler Plant Equipment	862,104,336	20,452,856
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	254,787,140	649,335
13	(315) Accessory Electric Equipment	149,501,674	1,817,570
14	(316) Misc. Power Plant Equipment	31,100,325	986,882
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,537,750,709	25,219,876
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power PLant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	19,932,970	
35	(341) Structures and Improvements	1,878,769	
36	(342) Fuel Holders, Products, and Accessories	496,997,121	12,634,526
37	Prime Movers		
38	Generators	78,180,149	226,212
39	(345) Accessory Electric Equipment	2,860,509	108,884

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

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

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement 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 purchase, 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
				2
				3
1,091,042	423,924		10,055,121	4
1,091,042	423,924		10,055,121	5
				6
				7
			7,249,234	8
267,536	-379,535		233,874,162	9
4,972,589	-7,387,019		870,197,584	10
				11
301,887	-254,633		254,879,955	12
265,005	6,472,348		157,326,587	13
100,095	1,548,839		33,535,951	14
5,907,112			1,557,063,473	15
				16
				17
				18
				19
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				31
				32
				33
			19,932,970	34
42,832	111,137,354		112,973,291	35
700,540	-297,364,865		211,566,242	36
16,473	192,821,285		192,804,812	37
338,403	-77,814,273		253,685	38
48,182	58,869,627		61,790,838	39

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	56,970	684
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	599,906,488	12,970,306
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	2,137,657,197	38,190,182
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	14,341,698	76,447
45	(352) Structures and Improvements	1,896,917	75,227
46	(353) Station Equipment	116,965,126	1,278,280
47	(354) Towers and Fixtures	4,368,734	-26,460
48	(355) Poles and Fixtures	64,777,474	3,006,852
49	(356) Overhead Conductors and Devices	67,414,035	1,390,541
50	(357) Underground Conduit	6,377,171	32,637
51	(358) Underground Conductors and Devices	4,203,313	-28,656
52	(359) Roads and Trails	2,695,734	76,353
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	283,040,202	5,881,221
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	4,776,742	
56	(361) Structures and Improvements	835,309	36,442
57	(362) Station Equipment	98,081,948	5,849,848
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	120,690,083	7,342,110
60	(365) Overhead Conductors and Devices	141,634,127	5,423,109
61	(366) Underground Conduit	72,943,127	4,534,455
62	(367) Underground Conductors and Devices	90,044,491	7,403,236
63	(368) Line Transformers	224,673,262	15,734,561
64	(369) Services	92,526,583	6,990,757
65	(370) Meters	40,426,086	2,338,770
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	72,392,694	7,605,199
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	959,024,452	63,258,487
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	3,892,003	
72	(390) Structures and Improvements	64,314,718	4,424,775
73	(391) Office Furniture and Equipment	32,865,389	11,853,617
74	(392) Transportation Equipment	33,414,044	2,705,690
75	(393) Stores Equipment	632,534	
76	(394) Tools, Shop and Garage Equipment	4,413,927	690,612
77	(395) Laboratory Equipment	2,177,738	114,291
78	(396) Power Operated Equipment	960,524	105,789
79	(397) Communication Equipment	98,488,323	6,209,097
80	(398) Miscellaneous Equipment	274,175	54,383
81	SUBTOTAL (Enter Total of lines 71 thru 80)	241,433,375	26,158,254
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	241,433,375	26,158,254
84	TOTAL (Accounts 101 and 106)	3,626,241,081	139,124,528
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)	3,626,241,081	139,124,528

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
5,877	9,663,818		9,715,595	
1,152,307	-2,687,054		609,037,433	
7,059,419	-2,687,054		2,166,100,906	42
				43
			14,418,145	44
3,000	58,594		2,027,738	45
870,509	1,913,550		119,286,447	46
			4,342,274	47
678,840	-2,824		67,102,662	48
1,145,805	19,489		67,678,260	49
			6,409,808	50
			4,174,657	51
505	72,406		2,843,988	52
2,698,659	2,061,215		288,283,979	53
				54
	250,794		5,027,536	55
9,909	-20,108		841,734	56
1,013,219	190,055		103,108,632	57
				58
637,786	-49,213		127,345,194	59
421,571			146,635,665	60
1,970			77,475,612	61
514,408			96,933,319	62
1,770,475			238,637,348	63
87,547			99,429,793	64
940,704			41,824,152	65
				66
				67
1,014,924			78,982,969	68
6,412,513	371,528		1,016,241,954	69
				70
			3,892,003	71
143,931			68,595,562	72
4,157,368	8,337		40,569,975	73
1,983,489			34,136,245	74
59,892			572,642	75
569,976			4,534,563	76
237,840			2,054,189	77
			1,066,313	78
4,110,393	72,844		100,659,871	79
82,092			246,466	80
11,344,981	81,181		256,327,829	81
				82
11,344,981	81,181		256,327,829	83
28,606,614	250,794		3,737,009,789	84
				85
				86
				87
28,606,614	250,794		3,737,009,789	88

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) 04/30/1999	Year of Report Dec. 31, 1998
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- 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.
- 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	Beacon Key Transmission Line			
3	Right-of-Way - North of			
4	Hillsborough/Manatee County			
5	Line, West of Hwy 41	063067	Post 2010	1,112,507
6				
7	South Hillsborough to River			
8	Transmission Right-of-Way	063073	063008	21,885,770
9				
10	Phosphate Area Transmission			
11	Right-of-Way North of			
12	Hillsborough/Manatee County			
13	Line, W. of Hwy 301 E. of			
14	US Hwy 41	063073	Post 2010	969,293
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
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46				
47	Total			33,442,961

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) 04/30/1999	Year of Report Dec. 31, 1998
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- 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.
- 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			
3	Substation Site - So. side			
4	of Van Dyke Rd. on West Side			
5	of Dale Mabry Highway	063073	Post 2010	368,966
6				
7	River Transmission Sub-			
8	station Davis Road and McRae			
9	Temple Terrace	063085	063003	1,438,076
10				
11	Skyway Transmission Sub-			
12	station Site - Corner of			
13	George Rd and Independence Parkway.			
14	Tampa	063087	Post 2010	368,056
15				
16	Transmission Substation			
17	Sites - Located throughout			
18	Company's service area	Various	Various	382,763
19				
20				
21	Other Property:			
22				
23				
24				
25				
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47	Total			33,442,961

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) 04/30/1999	Year of Report Dec. 31, 1998
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- 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.
- 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	Cass St. Distribution Sub-			
3	station - 1228 E. Cass St., Tampa	063085	Post 2010	1,136,897
4				
5				
6				
7				
8	Washington St. Distribution			
9	Substation - Bordered by			
10	Pierce, Jackson, & Jefferson streets, Tampa	063085	063003	1,821,335
11				
12	Sunlake Distribution Substation			
13	Dale Mabry North of Lutz			
14	Lake Fern Road	063088	063000	520,471
15				
16				
17	Distribution Substations Sites -			
18	Located throughout Company's service area	Various	Various	1,042,851
19				
20				
21	Other Property:			
22				
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31				
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41				
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46				
47	Total			33,442,961

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	Power Plant Site X - South of S.R. 60,			
3	West of Pleasant Grove Rd, North of			
4	Durant Rd in Hillsborough County	063073	Post 2010	487,627
5				
6	Big Bend Buffer Land	063086		1,250,055
7				
8	Palm River Operation Center			
9	Palm River Rd and 82nd Street	063087	Post 1999	618,704
10				
11				
12				
13				
14				
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21	Other Property:			
22	Other Property Held for Future Use	Various	Various	39,590
23				
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47	Total			33,442,961

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) 04/30/1999	Year of Report Dec. 31, 1998
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CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	B40 Big Bend 1 WDPF Controls & DPU Add	363,597
2	B41 Big Bend 2 WDPF Controls & DPU Add	419,914
3	B44 Big Bend 2 1st PT Feedwater Heater	248,241
4	D40 Westchase 69/13KV Substation	898,209
5	D99 GENI Phase I Work Management Storms	328,998
6	E35 Westshore Mall Expansion	279,734
7	E72 Suncoast Parkway	234,135
8	E88 Citrus Park Mall	328,443
9	H50 Polk Station - Unit 2	6,125,731
10	J06 CIS Replacement	3,106,756
11	M__ Big Bend 1 & 2 Scrubber	16,002,809
12	B01 Big Bend Water Wagon Tractor	253,726
13	B11 Big Bend Furnace Floor Refractory	231,502
14	D11 Mulberry Rebuild	991,674
15	D69 Cascade - Substation Equip & Maint Track	556,337
16	E30 Linebaugh Widening: Plantation to Henderson	185,498
17	E39 Obsolete Protection and Control Equip	163,754
18	E60 Deregulation FERC Order	347,340
19	E70 Cross Creek Feeder Extension	179,235
20	E78 Circuit 66007 Extension (Buckhorn to Providence)	326,025
21	H13 Fuels Management Software System	290,937
22	H56 Polk 1 Acid Gas to Sulfuric Acid Plant	606,483
23	H58 Polk 1 Slag Handling Redesign	2,072,507
24	H91 Polk A&B Syngas Scrubber Overhead	687,456
25	J20 Bar Coding	162,706
26	J15 Symposium Multimedia Call Center	237,483
27	J33 Plaza Elevator Control Replacement	108,778
28	J57 Fiber Build - OUC	630,935
29	L10 Microsoft Office 97	416,252
30	L13 Metallic Cross Connect System	370,757
31	Minor Projects	892,918
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	38,048,870

CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) to 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 explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of overhead (a)	Total amount charged for the year (b)
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	
2	BENEFIT COST	4,048,369
3	TAXES	1,797,516
4	ADMINISTRATIVE AND GENERAL	6,039,309
5		
6		
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46	TOTAL	11,885,194

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- 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.
- 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.
- 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.

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 & Computation of Allowance text	S 75,897,735		
2	Short-term Interest			s 5.56
3	Long-Term Debt	D 646,173,794	36.65	d 6.95
4	Preferred Stock	P		p
5	Common Equity	C 1,116,888,102	63.35	c 11.75
6	Total Capitalization		100.00 100%	
7	Average Construction Work in Progress Balance	W 17,247,874		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 15.80

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 0.00

4. Weighted Average Rate Actually Used for the Year:
 a. Rate for Borrowed Funds - 7.79
 b. Rate for Other Funds - 0.00

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) 04/30/1999	Year of Report Dec. 31, 1998
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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 9d), 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	1,410,574,596	1,410,574,596		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	144,921,624	144,921,624		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,781,663	1,781,663		
6	Other Clearing Accounts				
7	Other Accounts (Specify):	-441,059	-441,059		
8					
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	146,262,228	146,262,228		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	27,515,572	27,515,572		
12	Cost of Removal	7,106,426	7,106,426		
13	Salvage (Credit)	3,055,458	3,055,458		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	31,566,540	31,566,540		
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	1,525,270,284	1,525,270,284		

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

18	Steam Production	855,389,768	855,389,768		
19	Nuclear Production				
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	114,148,552	114,148,552		
23	Transmission	93,095,863	93,095,863		
24	Distribution	354,557,480	354,557,480		
25	General	108,078,621	108,078,621		
26	TOTAL (Enter Total of lines 18 thru 25)	1,525,270,284	1,525,270,284		

Name of Respondent
Tampa Electric Company

This Report Is:
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NONUTILITY PROPERTY (Account 121)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall			
2	located at TECO Plaza, Downtown			
3	Tampa, Street Address: 702 N. Franklin St.	260,079		260,079
4				
5				
6	Artwork at TECO Plaza, Downtown Tampa			
7	Street Address: 702 N. Franklin St.	154,774		154,774
8				
9				
10	Land - Northwest corner of State Road 544			
11	and Lucerne Loop Rd., Winter Haven	665,656		665,656
12				
13				
14	Kitchen Equipment at TECO Plaza			
15	Downtown Tampa, Street Address:			
16	702 N. Franklin St.	174,282	630	174,912
17				
18				
19	Port Manatee land - North of			
20	Hillsborough/Manatee County Line,			
21	West of Highway 41	4,969,493	534	4,970,027
22				
23				
24	Residential Surge Suppression			
25	Equipment (Location-various)	338,173	986,949	1,325,122
26				
27				
28	Power Energy Management			
29	System for Business			
30	(Location-various)	173,962	878,283	1,052,245
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	58,943	-14,237	44,706
45		44,445	-21,937	22,508
46	TOTAL	6,839,807	1,830,222	8,670,029

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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 there under 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 Electric Company's purchases and	11/11/87		
2	sales of real property			10,000
3				
4	Power Engineering & Construction, Inc.	09/09/96		-14,076
5	Specializes in engineering, construction, and maintenance			
6	services that involve energy delivery or required related			
7	expertise performed for existing Tampa Electric Company customers			
8	as well as an expanded market.			
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41				
42	Total Cost of Account 123.1 \$	-32,146	TOTAL	-4,076

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 of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		10,000		2
				3
-28,070		-42,146		4
				5
				6
				7
				8
				9
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-28,070		-32,146		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) 04/30/1999	Year of Report Dec. 31, 1998
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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 (in a footnote) 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)	68,002,361	86,859,213	Production
2	Fuel Stock Expenses Undistributed (Account 152)			Production
3	Residuals and Extracted Products (Account 153)			Production
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	44,134,416	43,675,204	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	44,134,416	43,675,204	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	-64		Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	112,136,713	130,534,417	

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
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.
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).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1999	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	32,836.00	1,467,404		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	86,485.00			
5	Returned by EPA		-253,216		
6					
7					
8	Purchases/Transfers:				
9	LILCO	5,000.00	1,014,650		
10	ENRON	5,000.00	465,450		
11	EMISSIONS TRADING, LLC	2,000.00	194,000		
12					
13					
14					
15	Total	12,000.00	1,674,100		
16					
17	Relinquished During Year:				
18	Charges to Account 509	108,168.00	2,390,701		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23	Peabody Coal Sales	2,176.00	43,199		
24					
25					
26					
27					
28	Total	2,176.00	43,199		
29	Balance-End of Year	20,977.00	454,388		
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	Allowances Withheld (Acct 158.2)				
37	Balance-Beginning of Year				
38	Add: Withheld by EPA				
39	Deduct: Returned by EPA				
40	Cost of Sales				
41	Balance-End of Year				
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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 acquire 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 an 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 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2000		2001		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						32,836.00	1,467,404	1
								2
								3
						86,485.00		4
							-253,216	5
								6
								7
						5,000.00	1,014,650	9
						5,000.00	465,450	10
						2,000.00	194,000	11
								12
								13
								14
						12,000.00	1,674,100	15
								16
								17
						108,168.00	2,390,701	18
								19
								20
								21
								22
						2,176.00	43,199	23
								24
								25
								26
								27
						2,176.00	43,199	28
						20,977.00	454,388	29
								30
								31
								32
								33
								34
								35
						-936,841	-936,841	36
								37
						134,484	134,484	38
								39
						-1,071,325	-1,071,325	40
								41
								42
								43
								44
								45
								46

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
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.

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		Various	2,841,715	39,015,585
2	Deferred Debit Capacity	1,302,407	407/421	1,107,104	732,274
3	Unamortized Coal Contract Buyout (3)		557	2,704,488	16,226,949
4	Deferred Debit ECRC		407/421	66,026	
5	Deferred Interest 6.250% Refunded Bonds (2)	23	427	233,160	3,479,370
6	Deferred Interest 7.875% Refunded Bonds (2)		427	19,305	49,871
7	Deferred Interest 7.875% Refunded Bonds (2)		427	81,372	961,722
8	Deferred Interest 8% Refunded Bonds (2)		427	474,747	5,618,343
9	Deferred Interest 8% Refunded Bonds (2)		427	181,878	606,259
10	Residential Load Management (1)	774,204	908	947,101	2,075,219
11	Comm-Industrial Load Management (1)	128	908	3,362	734
12	Deferred Aerial Survey Debit	3,232,515	501	3,001,906	230,609
13	Unamortized Loss on 7 3/4% - 8 1/4% Bonds		428	14,133	80,088
14	Unamortized Loss on 11 5/8% - 11 7/8% Bonds		428	72,299	735,738
15	Unamortized Loss on 12 1/4% - 12 5/8% Bonds		428	258,799	2,494,250
16	Unamortized Loss on (Variable Rate) Bonds		428	13,322	93,252
17	Unamortized Loss on 5 3/4% Bonds		428	279,623	372,831
18	Unamortized Loss on 6 1/8% Bonds		428	182,616	791,336
19	Unamortized Loss on 9.9% Bonds		428	219,015	3,290,881
20					
21					
22					
23					
24					
25	(1) Amortized over a 5 year period				
26	(2) Amortized over the life of the bonds				
27	(3) Amortized over a 10 year period				
28					
29					
30					
31					
32					
33					
34					
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39					
40					
41					
42					
43					
44	TOTAL	5,309,277		12,701,971	76,855,311

Name of Respondent
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(Mo, Da, Yr)
04/30/1999

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MISCELLANEOUS DEFFERED 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 item (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 Deffered Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	A/P transact. pending distrib.	92,918	771,213	Various	762,737	101,394
2	Undistributed Payroll	162,853	3,961,004	Various	3,909,541	214,316
3	Gannon 5 L-1 Stationary Blades	191,906	379	Various	131,340	60,945
4	BB3 Pulverizer-Elect.	213,640	80,528	512	294,168	
5	Polk Combustion Turbine	5,088,012	187	Various	5,088,199	
6	Interest (86-91 RAR)	13,658,578				13,658,578
7	Other	46,736	5,638			52,374
8	ARM Cash Clearing		66,984,190	Various	67,974,507	-990,317
9						
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46						
47	Misc. Work in Progress	2,398,046				1,998,579
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	21,852,689				15,095,869

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.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC-FAS109	29,742,496	26,869,011
3	Dismantling	24,036,081	27,939,406
4	Contributions in Aid	12,894,347	14,158,198
5	Capitalized Interest	17,323,545	17,714,255
6	Lease Payments	3,454,168	3,248,187
7	Other	18,501,761	20,052,958
8	TOTAL Electric (Enter Total of lines 2 thru 7)	105,952,398	109,982,015
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	1,725,557	1,600,292
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	107,677,955	111,582,307

Notes

(1) Other (Line 7) Includes:	12/31/97	12/31/98	
Insurance Reserve	9,176,446	10,727,643	
Plant Site Write Off	3,130,828	3,130,828	
Rate Refund	3,406,120	3,406,120	
Early Capacity	2,223,431	2,223,431	
Customer Deposit	564,936	564,936	
	-----	-----	
Total	18,501,761	20,052,958	
	=====	=====	

CAPITAL STOCKS (Account 201 and 204)

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

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (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		
3				
4	Total_Com	25,000,000		
5				
6				
7	Account 204			
8				
9	Preference Stock	2,500,000		
10				
11	Total_Pre	2,500,000		
12				
13	Preferred Stock	1,500,000	100.00	
14				
15	Preferred Stock	2,500,000		
16				
17	Total_PRE	4,000,000		
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CAPITAL STOCKS (Account 201 and 204) (Continued)

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				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					4
						5
						6
						7
						8
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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) 04/30/1999	Year of Report Dec. 31, 1998
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the 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 debit identified by the class and series of stock to which related.

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

Line No.	Item (a)	Amount (b)
1	Account 208	
2	None	
3		
4	Account 209	
5	None	
6		
7	Account 210	
8	None	
9		
10	Subtotal	
11		
12		
13	Account 211	
14	Miscellaneous Paid-in Capital	
15	Balance 12/31/97	860,578,909
16	Equity Contribution from Parent	
17	Subtotal	860,578,909
18		
19		
20		
21		
22		
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40	TOTAL	860,578,909

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) 04/30/1999	Year of Report Dec. 31, 1998
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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.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

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

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) 04/30/1999	Year of Report Dec. 31, 1998
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CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Account 214	
2	Common Stock - No Par	700,921
3		
4		
5		
6		
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21		
22	TOTAL	700,921

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) 04/30/1999	Year of Report Dec. 31, 1998
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

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	7 1/4% Series Due 1998	30,000,000	86,219
3			-270,900 P
4	7 1/4% Series Due 2001	35,000,000	105,031
5			-83,300 P
6	7 3/8% Series Due 2002	40,000,000	117,244
7			-63,600 P
8	8 1/2% Series Due 2004	50,000,000	141,418
9			-182,500 P
10	7 3/4% Series Due 2022	75,000,000	1,125,655
11			3,627,750 D
12	5 3/4% Series Due 2000	80,000,000	3,059,291
13			378,400 D
14	6 1/8% Series Due 2003	75,000,000	2,895,256
15			679,500 D
16			
17	ACCOUNT 221 - Installment Contracts		
18	Variable Rate Due 2005	19,605,000	212,070
19	7 3/4% - 8 1/4% Due 1994-2004	32,000,000	1,134,454
20	5 3/4% Due 2007	27,000,000	467,202
21	11 5/8% - 11 7/8% Due 2001-2011	25,000,000	937,500
22	12 1/4% - 12 5/8% Due 2002-2012	100,000,000	2,624,554
23	9.9% Due 2011-2014	85,950,000	2,931,993
24	Variable Rate Due 2025	51,605,000	425,555
25	7 7/8% Refunding Bonds Due 2021	25,000,000	1,334,534
26	8% Refunding Bonds Due 2022	100,000,000	5,675,561
27	Variable Rate Due 2018	54,200,000	361,759
28	Variable Rate Due 2020	20,000,000	281,415
29	6 1/4% Due 2034	85,950,000	3,895,658
30	5.85% Due 2030	75,000,000	744,802
31	5.94% Due 2001 (Docket No. 971060-EI, Order No. PSC-97-1278-FOF-EI Dated 10/16/97)	38,000,000	250,800
32			-942,400 P
33	TOTAL	1,124,310,000	31,950,949

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) 04/30/1999	Year of Report Dec. 31, 1998
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LONG-TERM DEBT (Account 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 debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (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) principle 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)			
						1
12/01/68	12/01/98	12/01/68	12/01/98			2
						3
01/01/71	01/01/01	01/01/71	01/01/01			4
						5
01/01/72	01/01/02	02/01/72	01/01/02			6
						7
01/15/74	01/15/04	01/15/74	01/15/04			8
						9
11/05/92	11/01/22	11/05/92	11/01/22	75,000,000	5,812,500	10
						11
05/10/93	05/01/00	05/10/93	05/01/00	80,000,000	4,600,000	12
						13
05/10/93	05/01/03	05/10/93	05/01/03	75,000,000	4,593,750	14
						15
						16
						17
12/12/85	12/01/05	12/12/85	12/01/05			18
10/25/74	12/01/04	10/25/74	12/01/04			19
03/01/72	03/01/07	03/01/72	03/01/07	23,530,000	1,355,948	20
08/01/81	07/31/11	08/01/81	07/31/11			21
05/01/82	05/01/12	05/01/82	05/01/12			22
01/31/84	02/01/14	01/31/84	02/01/14		233,137	23
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,712,791	24
06/03/91	08/01/21	08/01/91	08/01/21	25,000,000	2,069,426	25
03/10/92	05/01/22	08/01/89	05/01/22	100,000,000	8,656,624	26
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	1,812,062	27
06/21/93	11/01/20	06/21/93	11/01/20	20,000,000	712,740	28
12/01/94	12/01/34	07/16/93	12/01/34	85,950,000	5,371,875	29
12/01/96	12/01/30	12/12/96	12/01/30	75,000,000	4,387,500	30
07/31/98	07/15/01	07/15/98	07/14/01	38,000,000	1,122,990	31
						32
				703,285,000	42,441,343	33

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	130,845,444
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	3,301,108
6	Equity in Earnings of Subsidiaries	28,070
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	136,910,021
11	Income Tax Expensed on Books	76,055,694
12	Dismantlement Costs	10,118,796
13	Other Permanent/Timing Differences	17,702,533
14	Income Recorded on Books Not Included in Return	
15	Deferred Revenue	30,383,583
16	Unbilled Revenue	1,173,852
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	193,155,783
21	Cost of Removal	7,106,427
22	Repairs Capitalized	3,500,004
23	Deferred Lease	858,706
24		
25		
26		
27	Federal Tax Net Income	138,783,311
28	Show Computation of Tax:	
29	State Taxable Income	138,783,311
30	Tax @ 5.5%	7,633,082
31	Adjustment to Record Prior Year's Tax Return True-ups	79,638
32	Federal Taxable Income	131,150,229
33	Adjustment to Record Nontaxable Interest Income	
34	Adjusted Taxable Income	131,150,229
35	Federal Tax @ 35%	45,902,580
36	Adjustment to Record Prior Year's Tax Return True-ups	-2,570,814
37	Federal Income Tax	43,331,766
38	Plus: Investment Tax Credit	
39	Net Federal Income Tax - Per Books	43,331,766
40		
41		
42		
43		
44		

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) 04/30/1999	Year of Report Dec. 31, 1998
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 1998			45,902,580	55,319,177	
3	Income Prior to 98	1,913,007		-3,063,249	-13,670,472	-10,807,223
4	Unemployment					
5	1998			168,643	167,288	
6	1997	2,333			2,333	
7	FICA					
8	1998			11,692,551	10,555,874	-211,952
9	1997	947,226			947,226	
10	Vehicle Use			968	968	
11	Superfund	85,937				
12	Diesel Fuel	265,287				
13	SUBTOTAL	3,213,790		54,701,493	53,322,394	-10,819,175
14	STATE:					
15	Income 1998			7,633,082	3,557,820	
16	Income Prior to 98			79,638	-2,259,205	-2,467,928
17	Gross Receipts					
18	1998			26,741,778	24,556,153	
19	1997	1,983,352			1,983,352	
20	Unemployment					
21	1998			109,714	154,600	7,271
22	1997	3,000			3,000	
23	Public Serv Comm	482,301		942,000	930,340	
24	Intangible			191,010	191,010	
25						
26						
27	Occupational License			6,249	6,249	
28	Sales Tax	219,119		371,782	336,373	
29	SUBTOTAL	2,687,772		36,075,253	29,459,692	-2,460,657
30	LOCAL:					
31	Real and Personal Property			38,098,350	36,881,831	
32						
33						
34						
35						
36	Franchise					
37	1998			20,857,870	19,010,826	
38	1997	1,693,278			1,693,278	
39	SUBTOTAL	1,693,278		58,956,220	57,585,935	
40	TOTAL	7,594,840		149,732,966	140,368,021	-13,279,832
41	TOTAL	7,594,840		149,732,966	140,368,021	-13,279,832

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then 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 foot- note. 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. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
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				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-9,416,597		46,257,724			-355,144	2
1,913,007		-2,619,515			-443,734	3
						4
1,355		143,320			25,323	5
						6
						7
924,725		10,741,826			1,755,718	8
		-804,993				9
		968				10
85,937						11
265,287						12
-6,226,286		53,719,330			982,163	13
						14
4,075,262		7,692,139			-59,057	15
-129,085		71,540			8,098	16
						17
2,185,625		26,741,778				18
						19
						20
-37,615		93,240			18,474	21
						22
493,961		942,000				23
		191,010				24
						25
						26
		6,249				27
254,528		371,560			222	28
6,842,676		36,109,516			-34,263	29
						30
1,216,519		37,963,410			136,000	31
					-1,060	32
						33
						34
						35
						36
1,847,044		20,857,870				37
						38
3,063,563		58,821,280			134,940	39
3,679,953		148,650,126			1,082,840	40
3,679,953		148,650,126			1,082,840	41

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%		411.30		411.31		
3	4%	1,316,381	411.30		411.31	386,089	
4	7%						
5	10%	47,922,360	411.30		411.31	4,188,396	
6							
7							
8	TOTAL	49,238,741				4,574,485	
9	Other (List separat						
10							
11							
12							
13							
14	Non-Utility 10%	12,176			411.41	1,164	
15							
16		12,176				1,164	
17							
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21							
22							
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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)
04/30/1999

Year of Report
Dec. 31, 1998

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	1
	26		2
930,292	26		3
			4
43,733,964	26,26		5
			6
			7
44,664,256			8
			9
			10
			11
			12
			13
11,012	26		14
			15
11,012			16
			17
			18
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and 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	649,951	various	39,159	11,678	622,470
2	Unclaimed Items	-1	131	1,746	1,747	
3	CATV	31,349	various			31,349
4	Deferred Lease Payments-Utility	7,313,083	931	2,808,269	2,274,293	6,779,107
5	Dedferred Lease Payment-Non-Utilty	3,558,256	418	1,722,778	1,398,046	3,233,524
6	Contract Retentions		232		295,994	295,994
7	Deferred Compensation	1,369,743	923	990,221	368,230	747,752
8	Def.Cr. -Sale of Misc. Property	42,842	various	87,510	43,851	-817
9	Orlando Utility Commission's	210,712	101			210,712
10	25% in 69KV Transmission Line					
11	Def. Revenue-Cable Contract	1,601,701	454	902,900	881,622	1,580,423
12	Def. Contract Reassignment		557.98	4,753,147	10,902,083	6,148,936
13	Contribution in Aid of Construct.		various		499,229	499,229
14						
15						
16						
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46						
47	TOTAL	14,777,636	██████████	11,305,730	16,676,773	20,148,679

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

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

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

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	8,331,096	57,480	4,481
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,331,096	57,480	4,481
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	8,331,096	57,480	4,481
18	Classification of TOTAL			
19	Federal Income Tax	7,477,635	49,284	3,842
20	State Income Tax	853,461	8,196	639
21	Local Income Tax			

NOTES

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

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

3. Use footnotes 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
						8,384,095	4
							5
							6
							7
						8,384,095	8
							9
							10
							11
							12
							13
							14
							15
							16
						8,384,095	17
							18
						7,523,077	19
						861,018	20
							21

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

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	Account 282			
2	Electric	414,533,615	34,192,518	8,692,121
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	414,533,615	34,192,518	8,692,121
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	414,533,615	34,192,518	8,692,121
10	Classification of TOTAL			
11	Federal Income Tax	365,757,127	29,342,833	7,200,464
12	State Income Tax	48,776,488	4,849,685	1,491,657
13	Local Income Tax			

NOTES

Name of Respondent
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(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

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

3. Use footnotes 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
		Various	1,244,458			438,789,554	2
							3
							4
			1,244,458			438,789,554	5
							6
							7
							8
			1,244,458			438,789,554	9
							10
			1,067,034			386,832,462	11
			177,424			51,957,092	12
							13

NOTES (Continued)

Name of Respondent
Tampa Electric Company

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Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

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

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	Account 283			
2	Electric			
3		-35,360,207	14,628,323	3,817,025
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	-35,360,207	14,628,323	3,817,025
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	-35,360,207	14,628,323	3,817,025
20	Classification of TOTAL			
21	Federal Income Tax	-31,788,182	12,542,625	3,272,793
22	State Income Tax	-3,572,025	2,085,698	544,232
23	Local Income Tax			

NOTES

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Tampa Electric Company

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(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

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

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes 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
		Various	781,522			-25,330,431	3
							4
							5
							6
							7
							8
			781,522			-25,330,431	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			781,522			-25,330,431	19
							20
			670,093			-23,188,443	21
			111,429			-2,141,988	22
							23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

- Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)
- For regulatory Liabilities being amortized show period of amortization in column (a).
- 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.

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	3,689,220		73,007,176
2	Other Reg Liab Allow's Auctioned	158		134,484	1,071,325
3	Deferred Credit Conservation	407/431	1,333,101	2,632,975	2,434,980
4	Deferred Credit Fuel - Retail	407/431	6,388,266	15,949,804	13,141,048
5	Deferred Credit Fuel - Wholesale	407/431	339,657	405,229	73,968
6	Deferred Credit ECRC	407/431	251,198	836,385	585,187
7	Gatliff Purchase Cost Adjustment	426		7,280,087	7,280,087
8	Deferred Aerial Survey Credit	501	2,460,962	2,706,289	245,326
9	Deferred Cr-Gain on Bloomingdale (1)	411	4,157		
10	Deferred Cr-Gain on Sam Allen Rd (1)	411	3,545		2,954
11	Deferred Cr-Gain on Portion of Site (1)	411	5,261		2,630
12	Deferred Cr-Gain on Second Ave Sub (1)	421	2,190		1,460
13	Deferred Cr-Gain on Sheldon Rd (1)	411	3,292		2,743
14	Deferred Cr-Gain on Jackson Rd Land (1)	411	2,464		
15	Deferred Cr-Gain on Rocky Creek LD (1)	411	1,058		
16	Gain Amort-Oldsmar Sub (1)	411	10,712		13,390
17	Gain Amort-Woodlands (1)	411	1,084		1,356
18	Gain Amort-Seffner (1)	411	65		93
19	Deferred Cr-Gain on Keen Sub Sit (1)	411	517		1,345
20	Deferred Cr-Sale of Thonotassa Sub (1)	411	1,566	7,225	5,660
21	Deferred Revenue 1995 (2)				40,517,063
22	Deferred Revenue 1996 (2)	426		1,774,000	22,090,520
23	Deferred Revenue 1997 (2)				-30,450,000
24	Deferred Revenue 1998 (2)	456	32,157,583		-32,157,583
25					
26					
27					
28					
29	(1) Amortized over a 5 year period				
30	(2) See Footnote A on page 123				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		46,655,898	31,726,478	97,873,313

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) 04/30/1999	Year of Report Dec. 31, 1998
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ELECTRIC OPERATING REVENUES (Account 400)

- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 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.
- 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	563,158,977	532,345,850
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	335,213,445	326,738,033
5	Large (or Ind.) (See Instr. 4)	112,762,423	112,776,558
6	(444) Public Street and Highway Lighting	9,437,833	9,403,999
7	(445) Other Sales to Public Authorities	77,447,759	75,556,314
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,098,020,437	1,056,820,754
11	(447) Sales for Resale	89,666,937	94,284,123
12	TOTAL Sales of Electricity	1,187,687,374	1,151,104,877
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,187,687,374	1,151,104,877
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	7,585,439	7,246,936
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	8,425,075	6,681,786
20	(455) Interdepartmental Rents	640,259	
21	(456) Other Electric Revenues <i>includes (1,299,874) conservation over recovery</i>	42,992,004	36,669,980
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	59,642,777	50,598,702
27	TOTAL Electric Operating Revenues <i>does not include 12,823,439 fuel, cog & environmental over recovery 407 accts See p 114 line 11+12</i>	1,247,330,151	1,201,703,579

ELECTRIC OPERATING REVENUES (Account 400)

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 pages 108-109, Important Changes During Year, for important new territory added and important rate increase 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)	
				1
7,050,418	6,499,820	466,189	456,175	2
				3
5,172,882	4,901,512	58,542	56,981	4
2,519,544	2,465,757	682	629	5
53,939	52,776	189	174	6
1,230,573	1,170,319	4,650	4,409	7
				8
				9
16,027,356	15,090,184	530,252	518,368	10
2,485,979	3,160,098			11
18,513,335	18,250,282	530,252	518,368	12
				13
18,513,335	18,250,282	530,252	518,368	14

Line 12, column (b) includes \$ -1,512,941 of unbilled revenues.
 Line 12, column (d) includes 0 MWH relating to unbilled revenues

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 customer, average Kwh per customer, and average revenue per Kwh, excluding date 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 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	RS Residential	7,029,832	559,316,217	466,189	15,079	0.0796
3	OL 1&2 General Outdoor Lighting	20,586	3,842,760	36,900	558	0.1867
4	(duplicate)			-36,900		
5	Total	7,050,418	563,158,977	466,189	15,124	0.0799
6						
7	Commercial & Industrial					
8	GS General Service Non-Demand	848,414	66,867,322	47,240	17,960	0.0788
9	GSLD General Service Large Demand	1,093,118	62,324,529	110	9,937,436	0.0570
10	GSD General Service Demand	3,657,717	224,700,497	9,156	399,489	0.0614
11	IS-1 Interruptible Industrial	1,099,820	42,112,713	41	26,824,878	0.0383
12	IS-3 Interruptible Industrial	422,469	17,648,678	23	18,368,217	0.0418
13	SBF Standby Firm	79,325	4,662,835	4	19,831,250	0.0588
14	SBI-1 Standby Interruptible	255,444	10,280,007	4	63,861,000	0.0402
15	SBI-3 Standby Interruptible	159,969	6,761,657	5	31,993,800	0.0423
16	TS Temporary Service	2,568	468,547	2,641	972	0.1825
17	OL 1&2 General Outdoor Lighting	73,582	12,149,083	13,472	5,462	0.1651
18	(duplicate)			-13,472		
19	Total	7,692,426	447,975,868	59,224	129,887	0.0582
20						
21	Street Lighting					
22	SL 1,2,& 3 Street Lighting	53,939	9,437,833	189	285,392	0.1750
23	Total	53,939	9,437,833	189	285,392	0.1750
24						
25	Other Public Authority					
26	RS Residential	1,312	100,853	66	19,879	0.0769
27	GS General Service Non-Demand	59,965	4,822,296	3,339	17,959	0.0804
28	GSLD General Service Large Demand	540,318	30,170,184	37	14,603,189	0.0558
29	GSD General Service Demand	562,542	37,334,506	1,204	467,228	0.0664
30	SBF Standby Firm	55,766	3,245,638	3	18,588,667	0.0582
31	IS-3 Interruptible Industrial	2,133	109,704	1	2,133,000	0.0514
32	OL 1&2 General Outdoor Lighting	8,537	1,664,578	876	9,745	0.1950
33	(duplicate)			-876		
34	Total	1,230,573	77,447,759	4,650	264,639	0.0629
35						
36	Unbilled		-1,512,941			
37						
38						
39						
40						
41	TOTAL Billed	16,027,356	1,098,020,437	530,252	30,226	0.0685
42	Total Unbilled Rev.(See Instr. 6)	0	-1,512,941	0	0	0.0000
43	TOTAL	16,027,356	1,096,507,496	530,252	30,225	0.0684

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	City of Ft. Meade	RQ	*			
3	City of Saint Cloud	RQ	*			
4	City of Wauchula	RQ	*			
5	City of Reedy Creek	RQ	*			
6	Florida Power Corporation	OS	6	N/A	N/A	N/A
7	Florida Power & Light Company	OS	7	N/A	N/A	N/A
8	City of Lakeland	OS	21	N/A	N/A	N/A
9	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
10	Florida Municipal Power Agency	LU	29	N/A	N/A	N/A
11	City of Ft. Meade	LU	40	N/A	N/A	N/A
12	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
13	Hardee Power Partners, Ltd.	LU	33	N/A	N/A	N/A
14	City of Homestead	OS	32	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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) 04/30/1999	Year of Report Dec. 31, 1998
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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 report 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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
112,953	5,652,000	3,120,010	4,404	8,776,414	1
2,948	325,923	80,421	4,404	410,748	2
13,310	1,130,400	368,029	4,404	1,502,833	3
18,803	672,701	522,260	4,404	1,199,365	4
13,867	904,320	386,869	4,404	1,295,593	5
91,473	986	2,472,526		2,473,512	6
244,068	24,704	4,524,457		4,549,161	7
18,728	660	407,934		408,594	8
6,970		130,721		130,721	9
752,280	1,000,385	16,622,419		17,622,804	10
40,500	592,500	664,985		1,257,485	11
5,144		127,157		127,157	12
295,352	15,221,004	8,028,111		23,249,115	13
2,938		64,444		64,444	14
161,881	8,685,344	4,477,589	22,020	13,184,953	
2,324,098	21,605,679	54,876,305	0	76,481,984	
2,485,979	30,291,023	59,353,894	22,020	89,666,937	

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) 04/30/1999	Year of Report Dec. 31, 1998
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SALES FOR RESALE (Account 447)

- 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).
- 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.
- 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	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A
2	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
3	Koch Energy Trading, Inc.	OS	71	N/A	N/A	N/A
4	City of Lake Worth	OS	26	N/A	N/A	N/A
5	Utilities Commission, New Smyrna Beach	OS	13	N/A	N/A	N/A
6	Utilities Commission, New Smyrna Beach	LU	13	N/A	N/A	N/A
7	NP Energy, Inc.	OS	73	N/A	N/A	N/A
8	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
9	Reedy Creek Improvement District	OS	54	N/A	N/A	N/A
10	Reedy Creek Improvement District	LU	54	N/A	N/A	N/A
11	Reedy Creek Improvement District	SF	54	N/A	N/A	N/A
12	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
13	Seminole Electric Cooperative, Inc.	LF	37	N/A	N/A	N/A
14	City of Tallahassee	OS	20	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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 report 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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
2,544		146,562		146,562	1
305		7,719		7,719	2
10,237		2,883,956		2,883,956	3
3,852		107,855		107,855	4
18,105	25,788	424,232		450,020	5
120,789	550,881	2,216,485		2,767,366	6
2,850		59,425		59,425	7
94,629		1,831,150		1,831,150	8
212,764		4,372,034		4,372,034	9
175,180	2,263,680	2,876,006		5,139,686	10
68,806	410,454	1,566,826		1,977,280	11
40,720		939,099		939,099	12
60,182	948,717	1,169,521		2,118,238	13
393		13,807		13,807	14
161,881	8,685,344	4,477,589	22,020	13,184,953	
2,324,098	21,605,679	54,876,305	0	76,481,984	
2,485,979	30,291,023	59,353,894	22,020	89,666,937	

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	City of Vero Beach	OS	18	N/A	N/A	N/A
2	City of Wauchula	LU	36	N/A	N/A	N/A
3	Sonat Power Marketing L.P.	OS	68	N/A	N/A	N/A
4	Georgia Power	OS	58	N/A	N/A	N/A
5	Tennessee Valley Authority	OS	57	N/A	N/A	N/A
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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 (9) 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 megawatt hours 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 totaled 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-161	-161	1
43,800	565,920	719,083		1,285,003	2
1,085		62,631		62,631	3
		-101		-101	4
10,404		2,437,422		2,437,422	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
161,881	8,685,344	4,477,589	22,020	13,184,953	
2,324,098	21,605,679	54,876,305	0	76,481,984	
2,485,979	30,291,023	59,353,894	22,020	89,666,937	

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) 04/30/1999	Year of Report Dec. 31, 1998
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	2,372,166	1,839,167	
5	(501) Fuel	328,030,845	346,054,856	
6	(502) Steam Expenses	11,822,885	11,238,686	
7	(503) Steam from Other Sources	-662	662	
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	4,839,307	4,367,552	
10	(506) Miscellaneous Steam Power Expenses	9,108,098	9,308,548	
11	(507) Rents	123,754	135,380	
12	(509) Allowances	2,390,701	3,175,310	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	358,687,094	376,120,161	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	464,142	566,250	
16	(511) Maintenance of Structures	6,037,630	4,636,535	
17	(512) Maintenance of Boiler Plant	39,935,085	34,599,569	
18	(513) Maintenance of Electric Plant	7,826,225	7,817,536	
19	(514) Maintenance of Miscellaneous Steam Plant	1,941,990	1,559,936	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	56,205,072	49,179,826	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	414,892,166	425,299,987	
22	B. Nuclear Power Generation			
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-Nuc. Power (Entr tot lines 33 & 40)			
42	C. Hydraulic Power Generation			
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)			

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

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 (tot of lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	906,532	806,564
63	(547) Fuel	36,945,682	29,688,107
64	(548) Generation Expenses	4,047,576	3,252,433
65	(549) Miscellaneous Other Power Generation Expenses	-6,530,911	-3,858,956
66	(550) Rents	-53,883	1,699
67	TOTAL Operation (Enter Total of lines 62 thru 66)	35,314,996	29,889,847
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	334,270	329,912
70	(552) Maintenance of Structures	8,067,494	7,440,509
71	(553) Maintenance of Generating and Electric Plant	2,931,864	2,638,116
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	-189,964	-3,219,949
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	11,143,664	7,188,588
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	46,458,660	37,078,435
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	88,192,902	67,767,039
77	(556) System Control and Load Dispatching	792,474	495,136
78	(557) Other Expenses	8,853,424	2,704,488
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	97,838,800	70,966,663
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	559,189,626	533,345,085
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,523,519	1,287,747
84	(561) Load Dispatching	973,837	897,749
85	(562) Station Expenses	783,393	693,188
86	(563) Overhead Lines Expenses	266,580	216,890
87	(564) Underground Lines Expenses		48
88	(565) Transmission of Electricity by Others	305,605	285,805
89	(566) Miscellaneous Transmission Expenses	282,341	369,520
90	(567) Rents	1,567	2,049
91	TOTAL Operation (Enter Total of lines 83 thru 90)	4,136,842	3,752,996
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	344	
94	(569) Maintenance of Structures	68,147	35,788
95	(570) Maintenance of Station Equipment	2,299,196	1,832,865
96	(571) Maintenance of Overhead Lines	1,667,125	1,185,116
97	(572) Maintenance of Underground Lines	27,608	4,698
98	(573) Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	4,062,420	3,058,467
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	8,199,262	6,811,463
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	1,741,509	1,383,476

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching		
106	(582) Station Expenses	951,444	763,268
107	(583) Overhead Line Expenses	567,652	505,051
108	(584) Underground Line Expenses	299,406	265,249
109	(585) Street Lighting and Signal System Expenses	734,817	561,593
110	(586) Meter Expenses	1,825,621	1,479,171
111	(587) Customer Installations Expenses	1,245,056	1,204,413
112	(588) Miscellaneous Expenses	4,063,860	3,958,326
113	(589) Rents	16,094	15,084
114	TOTAL Operation (Enter Total of lines 103 thru 113)	11,445,459	10,135,631
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	607,939	563,800
117	(591) Maintenance of Structures	615,080	420,219
118	(592) Maintenance of Station Equipment	1,884,073	1,145,058
119	(593) Maintenance of Overhead Lines	8,673,452	8,698,635
120	(594) Maintenance of Underground Lines	1,597,131	1,180,751
121	(595) Maintenance of Line Transformers	484,249	407,387
122	(596) Maintenance of Street Lighting and Signal Systems	1,987,758	1,752,827
123	(597) Maintenance of Meters	214,180	262,837
124	(598) Maintenance of Miscellaneous Distribution Plant	751	190
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	16,064,613	14,431,704
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	27,510,072	24,567,335
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	159,952	140,531
130	(902) Meter Reading Expenses	3,084,840	2,220,600
131	(903) Customer Records and Collection Expenses	15,212,034	13,578,385
132	(904) Uncollectible Accounts	2,398,158	1,845,134
133	(905) Miscellaneous Customer Accounts Expenses		402
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	20,854,984	17,785,052
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	22,494,616	20,666,925
139	(909) Informational and Instructional Expenses	639,442	462,852
140	(910) Miscellaneous Customer Service and Informational Expenses		
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	23,134,058	21,129,777
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		135
145	(912) Demonstrating and Selling Expenses	2,397,299	1,934,194
146	(913) Advertising Expenses	217,560	291,041
147	(916) Miscellaneous Sales Expenses	71,018	61,203
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	2,685,877	2,286,573
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	24,394,407	30,156,224
152	(921) Office Supplies and Expenses	15,231,286	12,510,888
153	(Less) (922) Administrative Expenses Transferred-Credit	5,273,779	5,783,728

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	2,770,403	2,647,682
156	(924) Property Insurance	5,392,132	5,554,310
157	(925) Injuries and Damages	2,606,573	3,626,758
158	(926) Employee Pensions and Benefits	23,670,849	23,924,088
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	1,709,995	1,789,984
161	(929) (Less) Duplicate Charges-Cr.	2,084,850	
162	(930.1) General Advertising Expenses	155,177	112,083
163	(930.2) Miscellaneous General Expenses	3,504,115	4,566,110
164	(931) Rents	3,458,429	3,242,829
165	TOTAL Operation (Enter Total of lines 151 thru 164)	75,534,737	82,347,228
166	Maintenance		
167	(935) Maintenance of General Plant	7,146,445	4,388,554
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	82,681,182	86,735,782
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	724,255,061	692,661,067

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

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

1. Payroll Period Ended (Date)	12/27/1998
2. Total Regular Full-Time Employees	2,745
3. Total Part-Time and Temporary Employees	88
4. Total Employees	2,833

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) 04/30/1999	Year of Report Dec. 31, 1998
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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 projects 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 firm 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

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	OS	6	N/A	N/A	N/A
2	Florida Power Corporation	IF	1	N/A	N/A	N/A
3	Florida Power & Light Company	OS	7	N/A	N/A	N/A
4	City of Lakeland	OS	21	N/A	N/A	N/A
5	Gainesville Regional Utilities	OS	19	N/A	N/A	N/A
6	City of Homestead	OS	32	N/A	N/A	N/A
7	Jacksonville Electric Authority	OS	14	N/A	N/A	N/A
8	Kissimmee Utility Authority	OS	16	N/A	N/A	N/A
9	Koch Energy Trading, Inc.	OS	71	N/A	N/A	N/A
10	City of Lake Worth	OS	26	N/A	N/A	N/A
11	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
12	Reedy Creek Improvement District	OS	54	N/A	N/A	N/A
13	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
14	City of Tallahassee	OS	20	N/A	N/A	N/A
	Total					

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

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

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) demanding 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 rendered to the respondent. Report in column (h), and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		REVENUE			Total (j+k+l) of Settlement (\$) (m)	Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)		
127,460				4,495,259		4,495,259	1
204,141			887,600	4,743,841		5,631,441	2
130,876				5,425,550		5,425,550	3
22,667				810,450		810,450	4
4,191				184,814		184,814	5
72				2,563		2,563	6
21,081				1,712,722		1,712,722	7
1,650				72,300		72,300	8
2,925				184,616		184,616	9
1,035				86,341		86,341	10
81,405				4,020,944		4,020,944	11
306				21,016		21,016	12
2,999				270,228		270,228	13
348				42,138		42,138	14
2,150,145			28,663,747	59,529,156		88,192,903	

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) 04/30/1999	Year of Report Dec. 31, 1998
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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 projects 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 firm 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

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	Oglethorpe Power Corporation	OS	38	N/A	N/A	N/A
2	Hardee Power Partners, Ltd.	LU	2	N/A	N/A	N/A
3	Utility Board of the City of Key West	OS	30	N/A	N/A	N/A
4	Virginia Electric & Power Company	OS	76	N/A	N/A	N/A
5	Peco Energy Company	OS	1	N/A	N/A	N/A
6	Peco Energy Company	IF	1	N/A	N/A	N/A
7	Sonat Power Marketing L.P.	OS	68	N/A	N/A	N/A
8						
9						
10	IMC-Agrico-Nichols	RQ	QF81-62	1.5	4.9	2.3
11	City of Tampa(3/1/2009)	LF	QF81-57	12.5	17.8	12.0
12	IMC-Agrico-New Wales	RQ	QF82-16. QF84-81	0.8	10.4	0.6
13	Hillsborough County (3/1/2010)	LF	QF83-405	25.8	28.8	24.2
14	CF Industries, Inc.	RQ	QF87-344	1.4	12.2	1.8
	Total					

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

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

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) demanding 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 rendered to the respondent. Report in column (h), and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		REVENUE			Total (j+k+l) of Settlement (\$) (m)	Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)		
1,517				72,000		72,000	1
709,281			13,206,862	18,426,307		31,633,169	2
23				694		694	3
1,200				78,000		78,000	4
6,719				233,594		233,594	5
387,072			1,680,250	10,203,993		11,884,243	6
240			7,200	24,000		31,200	7
							8
							9
9,613				276,318		276,318	10
121,694			2,844,405	2,215,381		5,059,786	11
4,586				108,835		108,835	12
213,277			4,716,150	3,938,820		8,654,970	13
5,455				164,261		164,261	14
2,150,145			28,663,747	59,529,156		88,192,903	

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 projects 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 firm 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 firm service which meets the definition of RQ service. For all transaction 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.

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 for each adjustment.

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	Farmland Hydro L.P.	RQ	QF90-146	1.0	9.1	2.3
2	IMC-Agrico-South Pierce	RQ	QF91-19-000	1.3	19.3	2.5
3	Auburndale Power Partners L.P.	RQ	QF93-29	8.8	58.2	14.8
4	Polk Power Partners L.P.	LF	QF92-54	23.0	23.0	23.0
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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

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

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) demanding 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 rendered to the respondent. Report in column (h), and (i) the megawatt hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		REVENUE			Total (j+k+l) of Settlement (\$) (m)	Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)		
1,813				52,203		52,203	1
9,302				254,707		254,707	2
3,396				83,341		83,341	3
73,801			5,321,280	1,323,920		6,645,200	4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
2,150,145			28,663,747	59,529,156		88,192,903	

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) 04/30/1999	Year of Report Dec. 31, 1998
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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)
- 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 of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Mulberry Phosphates, Inc.	Mulberry Phosphates, Inc.	Florida Power & Light	OS
2				
3	Cargill Fertilizer Ridgewood	Cargill Fertilizer Ridgewood	Florida Power Corporation.	OS
4				
5	Auburndale Power Partners L.P.	Auburndale Power Partners L.P.	Florida Power Corporation	OS
6				
7	Auburndale Power Partners L.P.	Auburndale Power Partners L.P.	Florida Power Corporation	OS
8	Auburndale Power Partners L.P.	Auburndale Power Partners L.P.	Florida Power & Light	SF
9	Auburndale Power Partners L.P.	Auburndale Power Partners L.P.	Florida Power & Light	OS
10				
11	Florida Power & Light Company	Orlando Utilities Commission	Florida Power & Light Company	OS
12				
13	Orlando Utilities Commission	Orlando Utilities Commission	Florida Power & Light Company	SF
14	Orlando Utilities Commission	Orlando Utilities Commission	Florida Power & Light Company	OS
15	Orlando Utilities Commission	Orlando Utilities Commission	Florida Power & Light Company	OS
16	Orlando Utilities Commission	Orlando Utilitiels Commission	City of Lakeland	SF
17	Orlando Utilities Commission	Auburndale Power Partners L.P.	City of Lakeland	OS
	TOTAL			

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) 04/30/1999	Year of Report Dec. 31, 1998
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.

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.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
28	Royster Substation	Interconnection	8	62,813	61,544	1
						2
39	Ridgewood Substation	Interconnection	14	97,490	96,528	3
						4
49	Recker Substation	Interconnection	114	1,019,868	1,015,078	5
						6
4	Tampa Electric Co.	Florida Power Corp.	122			7
4	Tampa Electric Co.	Florida Power & Lt	20			8
4	Tampa Electric Co.	Florida Power & Lt	354			9
						10
4	Orlando Utilities	Florida Power & Lt	150			11
						12
4	Orlando Utilities	Florida Power & Lt	314			13
4	Orlando Utilities	Florida Power & Lt	157			14
4	Orlando Utilities	Florida Power & Lt	11,530			15
4	Orlando Utilities	City of Lakeland	150			16
4	Auburndale Power	City of Lakeland	704			17
			17,555	1,432,433	1,421,403	

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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary 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.
167,742		17,950	185,692	1
				2
298,522		78,642	377,164	3
				4
2,468,326		87,989	2,556,315	5
				6
		28,014	28,014	7
				8
				9
				10
		30,916	30,916	11
				12
		37,180	37,180	13
				14
				15
				16
				17
2,934,590	0	703,443	3,638,033	

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) 04/30/1999	Year of Report Dec. 31, 1998
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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)
- 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 of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Reedy Creek Improvement District	Florida Power & Light Company	Reedy Creek Improvement District	OS
2	Reedy Creek Improvement District	Orlando Utilities Commission	Reedy Creek Improvement District	OS
3	Reedy Creek Improvement District	Reedy Creek Improvement District	Florida Power & Light Company	SF
4	Reedy Creek Improvement District	Reedy Creek Improvement District	Florida Power & Light Company	OS
5				
6	Seminole Electric Cooperative	Tampa Electric Company	Seminole Electric Cooperative	SF
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
	TOTAL			

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

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.

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.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
4	Florida Power & Lt	Reedy Creek	248			1
4	Orlando Utilities	Reedy Creek	1,703			2
4	Reedy Creek	Florida Power & Lt	119			3
4	Reedy Creek	Florida Power & Lt	1,703			4
						5
	Tampa Electric Co.	Seminole Electric	145	252,262	248,253	6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
			17,655	1,432,433	1,421,403	

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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary 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.
		9,043	9,043	1
				2
				3
				4
				5
		413,709	413,709	6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
2,934,590	0	703,443	3,638,033	

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) 04/30/1999	Year of Report Dec. 31, 1998
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (9) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Florida Power Corp.	108,663	106,051	245,326			245,326
2	Florida Power & Light	8,637	8,637	53,365			53,365
3	Orlando Utilities	2,026	2,026	3,080			3,080
4	The Energy Authority	100	100	3,700			3,700
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	TOTAL	110,689	116,814	305,471			305,471
	TOTAL	119,426	116,814	305,471	0	0	305,471

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	816,761
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	154,276
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	599,976
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Chamber of Commerce	66,808
7	Director's Fees and Expenses	563,619
8	Internal and Public Communication	160,631
9	Allocation of Parent Company Costs	89,568
10	Labor Cost (not reclassified to Account 920.01)	267,088
11	Environmental	774,938
12	Miscellaneous (19 items)	10,510
13		
14		
15		
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45		
46	TOTAL	3,501,115

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) 04/30/1999	Year of Report Dec. 31, 1998
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 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.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each sub-account, 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 sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing 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 sub-account, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected -as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- 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 Elec- tric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant		1,433,057		1,433,057
2	Steam Product Plant	56,705,992			56,705,992
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventional				
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	24,727,879			24,727,879
7	Transmission Plant	9,327,623			9,327,623
8	Distribution Plant	36,089,655			36,089,655
9	General Plant	18,070,475			18,070,475
10	Common Plant-Electric				
11	TOTAL	144,921,624	1,433,057		146,354,681

B. Basis for Amortization 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) 04/30/1999	Year of Report Dec. 31, 1998
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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 account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 425	
2	none	
3		
4		
5	Account 426.1	
6	None	
7		
8	Account 426.2	
9	None	
10		
11	Account 426.3	
12	Penalties	25,525
13	Total-426.3	25,525
14		
15	Account 426.4	
16	Dues	182,202
17	Transportation, Fees, Lodging & Other Incurred Costs	170,770
18	Total-426.4	352,972
19		
20	Account 426.5	
21	Preliminary Business Development Costs	149,348
22	Deferred Revenue Adjustment	1,774,000
23	Coal Purchase Cost Adjustment	7,280,087
24	Corporate Branding	497,630
25	Miscellaneous Other	31,473
26	Total-426.5	9,732,538
27		
28	Account 430	
29	None	
30		
31	Account 431	
32	Interest Expense-Customer Deposits (6% & 7%)	3,217,850
33	Interest Expense-Commercial Paper *	4,083,394
34	Interest Expense-Deferred Recovery Clause *	432,187
35	Interest Expense-Deferred Revenue *	1,207,597
36	Interest Expense-Lines of Credit Commitment Fees*	147,875
37	Interest Expense-Miscellaneous Other*	28,580
38	Total-431	9,117,483
39		
40	* Various Rates	
41		

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 format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 980001-EI		90,578	90,578	
5					
6	Continuing surveillance and review of				
7	conservation recovery charges of				
8	utilities. FPSC Docket No. 980002-EG		16,380	16,380	
9					
10	Continuing surveillance and review of				
11	environmental cost recovery charges of				
12	utilities. FPSC Dockets No. 980007-EI				
13	and 980693-EI		204,867	204,867	
14					
15	Continuing surveillance and review of				
16	miscellaneous FERC Dockets.		405,345	405,345	
17					
18	Continuing surveillance and review of				
19	miscellaneous FPSC Dockets.		238,102	238,102	
20					
21	Minor Items (Less than \$25,000 each)		354,032	354,032	
22					
23	Continuing surveillance and review of				
24	tariff for transmission of utilities.				
25	FERC Docket No. ER-98-465-000		78,267	78,267	
26					
27	Continuing surveillance and review of FPL				
28	Point to Point and Network service tariff				
29	of utilities. FERC Docket No. ER-98-1775-000		121,776	121,776	
30					
31	Continuing surveillance and review of Open				
32	Access Tariff. FERC Docket No. OA-96-116-000		31,857	31,857	
33					
34	Continuing surveillance and review of Duke				
35	Energy New Smyrna Beach Power Co., LTD, LLP.				
36	FERC Docket No. ER-98-2624-000 and				
37	FPSC Docket 981042-EI		90,001	90,001	
38					
39	Investigation into earnings of 1995 and 1996.				
40	FPSC Docket 950379-EI		78,790	78,790	
41					
42					
43					
44					
45					
46	TOTAL		1,709,995	1,709,995	

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. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
Electric	928	90,578					4
							5
							6
							7
Electric	928	16,380					8
							9
							10
							11
							12
Electric	928	204,867					13
							14
							15
Electric	928	405,345					16
							17
							18
Electric	928	238,102					19
							20
Electric	928	354,032					21
							22
							23
							24
Electric	928	78,267					25
							26
							27
							28
							29
Electric	928	121,776					30
							31
Electric	928	31,857					32
							33
							34
							35
							36
Electric	928	90,001					37
							38
							39
Electric	928	78,790					40
							41
							42
							43
							44
							45
		1,709,995					46

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:

- | | |
|--|--|
| <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p style="margin-left: 20px;">a. hydroelectric</p> <p style="margin-left: 40px;">i. Recreation fish and wildlife</p> <p style="margin-left: 40px;">ii Other hydroelectric</p> <p style="margin-left: 20px;">b. Fossil-fuel steam</p> <p style="margin-left: 20px;">c. Internal combustion or gas turbine</p> <p style="margin-left: 20px;">d. Nuclear</p> <p style="margin-left: 20px;">e. Unconventional generation</p> <p style="margin-left: 20px;">f. Siting and heat rejection</p> | <p>(3) Transmission</p> <p style="margin-left: 20px;">a. Overhead</p> <p style="margin-left: 20px;">b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p style="margin-left: 20px;">B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> |
|--|--|

Line No.	Classification (a)	Description (b)
1	B-(4)	Hartline Electric Bus Project 18826
2	A-(6)	Other 18823
3	B-(1)	UCA Integrated Controls 18828
4		
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33		
34		
35		
36		
37	Total	
38		

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	42,390			256,590	1
				1,501	2
	15,000			15,000	3
					4
					5
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					30
					31
					32
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	57,390			273,091	37
					38

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	20,265,260		
4	Transmission	2,845,033		
5	Distribution	8,036,406		
6	Customer Accounts	11,075,899		
7	Customer Service and Informational	3,995,595		
8	Sales	1,762,802		
9	Administrative and General	30,415,763		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	78,396,758		
11	Maintenance			
12	Production	23,923,317		
13	Transmission	1,553,737		
14	Distribution	5,397,223		
15	Administrative and General	3,358,629		
16	TOTAL Maint. (Total of lines 12 thru 15)	34,232,906		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	44,188,577		
19	Transmission (Enter Total of lines 4 and 13)	4,398,770		
20	Distribution (Enter Total of lines 5 and 14)	13,433,629		
21	Customer Accounts (Transcribe from line 6)	11,075,899		
22	Customer Service and Informational (Transcribe from line 7)	3,995,595		
23	Sales (Transcribe from line 8)	1,762,802		
24	Administrative and General (Enter Total of lines 9 and 15)	33,774,392		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	112,629,664	7,727,040	120,356,704
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)			

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
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 lines 29, 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru 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)	112,629,664	7,727,040	120,356,704
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	22,870,828	4,355,696	27,226,524
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	22,870,828	4,355,696	27,226,524
69	Plant Removal (By Utility Departments)			
70	Electric Plant	1,610,507	205,916	1,816,423
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	1,610,507	205,916	1,816,423
74	Other Accounts (Specify):			
75	Non Utility Accounts	43,163	149,570	192,733
76	Accounts Receivable & Deferred Accounts	6,736,527	63,760	6,800,287
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94				
95	TOTAL Other Accounts	6,779,690	213,330	6,993,020
96	TOTAL SALARIES AND WAGES	143,890,689	12,501,982	156,392,671

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) 04/30/1999	Year of Report Dec. 31, 1998
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)	16,027,356
3	Steam	15,677,624	23	Requirements Sales for Resale (See instruction 4, page 311.)	161,881
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,324,098
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	46,773
7	Other	1,496,760	27	Total Energy Losses	771,521
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	19,331,629
9	Net Generation (Enter Total of lines 3 through 8)	17,174,384			
10	Purchases	2,150,224			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	1,180,171			
17	Delivered	1,173,150			
18	Net Transmission for Other (Line 16 minus line 17)	7,021			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	19,331,629			

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) 04/30/1999	Year of Report Dec. 31, 1998
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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: Tampa Electric Company

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	1,500,276	297,478	2,352	29	8:00
30	February	1,322,419	216,877	2,524	10	8:00
31	March	1,431,269	194,327	2,710	13	8:00
32	April	1,435,077	207,734	2,527	2	17:00
33	May	1,665,755	171,010	2,920	20	18:00
34	June	1,982,266	217,310	3,216	12	17:00
35	July	1,937,357	271,084	3,180	2	16:00
36	August	1,944,533	215,577	3,266	27	18:00
37	September	1,712,579	171,877	3,003	1	16:00
38	October	1,657,228	154,014	3,012	6	17:00
39	November	1,378,376	114,871	2,476	18	19:00
40	December	1,364,494	120,892	2,355	18	8:00
41	TOTAL	19,331,629	2,352,851			

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) 04/30/1999	Year of Report Dec. 31, 1998
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Hookers Point</i> (b)	Plant Name: <i>GANNON</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	STEAM	STEAM
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL	OUTDOOR BOILER
3	Year Originally Constructed	1948	1957
4	Year Last Unit was Installed	1955	1967
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	232.60	1301.88
6	Neat Peak Demand on Plant - MW (60 minutes)	191	1131
7	Plant Hours Connected to Load	1952	8760
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	215	1180
10	When Limited by Condenser Water	207	1135
11	Average Number of Employees	32	300
12	Net Generation, Exclusive of Plant Use - KWh	142428000	5599012000
13	Cost of Plant: Land and Land Rights	437471	1555490
14	Structures and Improvements	7963082	61634847
15	Equipment Costs	45286738	393013390
16	Total Cost	53687291	456203727
17	Cost per KW of Installed Capacity (line 5)	230.8138	350.4192
18	Production Expenses: Oper, Supv, & Engr	234693	1137064
19	Fuel	5780361	128549728
20	Coolants and Water (Nuclear Plants Only)	0	0
21	Steam Expenses	747240	4091302
22	Steam From Other Sources	0	0
23	Steam Transferred (Cr)	0	0
24	Electric Expenses	482142	2248564
25	Misc Steam (or Nuclear) Power Expenses	684589	3691798
26	Rents	0	0
27	Allowances	0	0
28	Maintenance Supervision and Engineering	15334	93627
29	Maintenance of Structures	147842	2685449
30	Maintenance of Boiler (or reactor) Plant	1456887	16578078
31	Maintenance of Electric Plant	568331	3505417
32	Maintenance of Misc Steam (or Nuclear) Plant	111035	646088
33	Total Production Expenses	10228454	163227115
34	Expenses per Net KWh	0.0718	0.0292
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Coal
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Oil-barrel	Coal-tons
37	Quantity (units) of Fuel Burned	0	0
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
40	Average Cost of Fuel per Unit Burned	0.000	0.000
41	Average Cost of Fuel Burned per Million BTU	0.000	0.000
42	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
43	Average BTU per KWh Net Generation	0.000	0.000

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. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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: <i>GANNON</i> (d)	Plant Name: <i>BIG BEND</i> (e)	Plant Name: <i>BIG BEND</i> (f)	Line No.						
COMBUSTION TURBINE	STEAM	COMBUSTINE TURBINE	1						
FULL OUTDOOR	OUTDOOR BOILER	FULL OUTDOOR	2						
1969	1970	1969	3						
1969	1985	1974	4						
18.00	1822.50	175.50	5						
13	1727	139	6						
319	8760	1126	7						
0	0	0	8						
17	1742	177	9						
15	1707	145	10						
1	355	1	11						
2538000	9936184000	59902000	12						
0	5147146	834366	13						
75362	157203545	1694429	14						
1784494	868355419	20878299	15						
1859856	1030706110	23407094	16						
103.3253	565.5452	133.3738	17						
0	1000409	0	18						
220565	193700756	3128775	19						
0	0	0	20						
0	6984343	0	21						
0	-662	0	22						
0	0	0	23						
0	2108602	80054	24						
0	4712935	0	25						
0	123754	0	26						
0	2390701	0	27						
0	355181	0	28						
6601	3204339	6298	29						
0	21900120	0	30						
151058	3752477	737315	31						
905	1184868	2279	32						
379129	241417823	3954721	33						
0.1494	0.0243	0.0660	34						
	Oil		Coal		Oil	Oil	35		
	Oil-barrel		Coal-tons		Oil-barrel		Oil-barrel	36	
0	0	8431	0	0	4506087	0	0	155628	37
0	0	138544	0	0	11234	0	0	138497	38
0.000	0.000	19.690	0.000	0.000	41.140	0.000	0.000	19.170	39
0.000	0.000	26.161	0.000	0.000	43.517	0.000	0.000	20.104	40
0.000	0.000	4.496	0.000	0.000	1.940	0.000	0.000	3.456	41
0.000	0.000	8.691	0.000	0.000	1.974	0.000	0.000	5.223	42
0.000	0.000	19.330	0.000	0.000	10.190	0.000	0.000	15.112	43

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. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "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: POLK-UNIT 1 (e)	Plant Name: (f)	Line No.						
INT. COMBUSTINE	IGCC		1						
CONVENTIONAL	FULL OUTDOOR BOILER		2						
1983	1996		3						
1983	1996		4						
38.43	326.23	0.00	5						
36	277	0	6						
2666	6393	0	7						
0	0	0	8						
34	250	0	9						
34	250	0	10						
8	77	0	11						
68328000	1365993000	0	12						
179223	18919381	0	13						
289044	110914455	0	14						
59379234	394089144	0	15						
59847501	523922980	0	16						
1557.3120	1605.9926	0.0000	17						
56950	849582	0	18						
2119704	31476638	0	19						
0	0	0	20						
296150	3671371	0	21						
0	0	0	22						
0	0	0	23						
199184	-6730094	0	24						
0	0	0	25						
0	-53883	0	26						
0	0	0	27						
30494	303776	0	28						
141090	7913506	0	29						
0	0	0	30						
223621	1819869	0	31						
31744	-224892	0	32						
3098937	39025873	0	33						
0.0454	0.0286	0.0000	34						
	Oil	Oil	Coal						35
	Oil-barrel	Oil-barrel	Coal-tons						36
0	0	100074	0	237050	538671	0	0	0	37
0	0	149370	0	137549	11660	0	0	0	38
0.000	0.000	17.270	0.000	19.790	43.870	0.000	0.000	0.000	39
0.000	0.000	21.181	0.000	22.465	48.548	0.000	0.000	0.000	40
0.000	0.000	3.376	0.000	3.889	2.082	0.000	0.000	0.000	41
0.000	0.000	3.102	0.000	3.213	2.179	0.000	0.000	0.000	
0.000	0.000	9.188	0.000	8.262	10.466	0.000	0.000	0.000	

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

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					
3	Oil					
4						
5	TOTAL	1966	13.00			3,636,251
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7						
8						
9						
10						
11						
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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 the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
				Gas		2
				Oil		3
	18,776					4
						5
						6
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						12
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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 these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (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 Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Station 230023	BB Sub Gen Lds	230.00		STDC	0.63		2
2	Gannon Station 230027	Gan Sub Lds	230.00		CDPSC	0.85		1
3	Gannon Sub 230001	Chapman	230.00		STDC	14.93		2
4	Gannon Sub 230001	Chapman	230.00		WDPSC	8.36		1
5	Big Bend Sub 230002	State Rd 60 Sub	230.00		STDC	9.32	6.71	2
6	Big Bend Sub 230002	State Rd 60 Sub	230.00		WDPSC	0.04		1
7	Big Bend Sub 230003	11th Ave Sub	230.00		STDC		2.71	2
8	Big Bend Sub 230003	11th Ave Sub	230.00		WDPSC	8.70		1
9	Big Bend Sub 230003	11th Ave Sub	230.00		SSPSC	4.67		1
10	Gannon Sub 230004	Bell Creek Sub	230.00		WDPSC	8.40		1
11	Gannon Sub 230005	Pebbledale	230.00		STDC	2.04		2
12	Gannon Sub 230005	Pebbledale	230.00		WDPSC	41.43		1
13	Gannon Sub 230005	Pebbledale	230.00		CSPSC	0.68		1
14	Big Bend Sub 230007	Mines Sub	230.00		WDPSC	19.00		1
15	Big Bend Sub 230007	Mines Sub	230.00		STDC	2.46		2
16	Gannon Sub 230902	Pebbledale	230.00		STDC		2.81	2
17	Gannon Sub 230902	Pebbledale	230.00		WDPSC	0.40		1
18	Big Bend Sub 230008	FPL Tie	230.00		STDC		2.38	2
19	Big Bend Sub 230008	FPL Tie	230.00		ADPSC	3.12		1
20	Big Bend Sub 230008	FPL Tie	230.00		WDPSC	10.13		1
21	Big Bend Sub 230010	River Sub	230.00		STDC	2.78	7.87	1
22	Big Bend Sub 230010	River Sub	230.00		SSPSC	4.25		1
23	Big Bend Sub 230010	River Sub	230.00		WDPSC	6.76		1
24	Eleventh Ave Sub 230016	Ohio Sub	230.00		SSPSC	6.08		1
25	Sheldon Rd Sub 230011	FPC Tie	230.00		SSPDC	1.53		2
26	Sheldon Rd Sub 230011	FPC Tie	230.00		SSPSC	3.56		1
27	Sheldon Rd Sub 230012	FPC Tie	230.00		WDPSC	4.80		1
28	Sheldon Rd Sub 230012	FPC Tie	230.00		SSPSC	0.31		1
29	Big Bend Sub 230014	FPL Tie	230.00		ADPSC	13.62		1
30	Ohio Sub 230015	Sheldon Rd	230.00		SSPSC	10.00		1
31	Big Bend Sub 230017	Big Bend Station	230.00		SSPSC	0.54		1
32	Big Bend Sub 230019	Big Bend Station	230.00		SSPSC	1.00		1
33	Gannon Sub 230006	River	230.00		WDPSC	13.50		1
34	Gannon Sub 230006	River	230.00		STSC	0.41		1
35	Gannon Sub 230006	River	230.00		SDPSC	0.91		1
36					TOTAL	1,196.45	79.91	135

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
954 AAC								6
1590 ACSR								7
1590 ACSR/AAC								8
2800 ACAR								9
954 ACSR								10
1590 ACSR								11
1590&954ACSR								12
954 ACSR								13
1590 ACSR								14
1590 ACSR								15
954 ACSR								16
954 ACSR								17
1590&795 ACSR								18
2/795 ACSR								19
954 ACSR								20
1590 ACSR								21
1590 ACSR								22
1590&954ACSR								23
2800 ACAR								24
1590 ACSR								25
1590 ACSR								26
1590 ACSR								27
1590 ACSR								28
2/795 ACSR								29
2800 ACAR								30
954 AAC								31
1590&954AAC								32
954ACSR,AAC								33
1590 ACSR								34
1590 ACSR								35
	16,887,614	147,574,421	164,462,035					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 these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (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 Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Sheldon Rd Sub 230013	FPC Tie	230.00		WDPSC	4.95		1
2	Big Bend Station 230024	Big Bend Sub Gen Lds	230.00		STDC		0.62	2
3	Big Bend Station 230025	Big Bend Sub Gen Lds	230.00		STDC	0.56		2
4	Big Bend Station 230026	Big Bend Sub Gen Lds	230.00		STDC		0.56	2
5	Sheldon Road 230020	Dale Mabry	230.00		WDPSC	8.13		1
6	Sheldon Rd Sub 230020	Dale Mabry	230.00		SSPDC		1.52	2
7	Sheldon Rd 230020	Dale Mabry	230.00		SSPSC	0.97		1
8	Pebbledale Sub 230021	Bell Creek Sub	230.00		WDPSC	21.36		1
9	Pebbledale Sub 230021	Bell Creek Sub	230.00		STDC		2.07	2
10	Pebbledale Sub 230021	Bell Creek Sub	230.00		WSPSC	1.25		1
11	Pebbledale Sub 230021	Bell Creek Sub	230.00		CSPSC	0.68		1
12	Sheldon Rd Sub 230022	Jackson Road	230.00		SSPSC	0.55		1
13	Sheldon Rd Sub 230022	Jackson Road	230.00		SSPDC	2.67		2
14	Mines Sub 230401	Polk Power	230.00		WDPSC	17.64		1
15	Mines Sub 230401	Polk Power	230.00		SSPDC	6.15		2
16	Pebbledale 230601	FPC Tie	230.00		WDPSC	2.75		1
17	Pebbledale 230602	FPC Tie	230.00		WDPSC	11.27		1
18	S. Eloise Sub 230604	FPC Tie	230.00		WDPSC	16.28		1
19	S. Eloise 2306033	118.04	230.00		CDPSC	0.05		1
20	Pebbledale 230603	Polk	230.00		WSPSC	1.05		1
21	Pebbledale 230603n	Recker	230.00		STDC	2.79		2
22	Pebbledale 230603	Recker	230.00		WDPSC	17.08		1
23	Pebbledale 230603	Recker	230.00		SSPDC	0.85		2
24	Pebbledale 230605	Polk	230.00		SSPDC	1.05		2
25	Pebbledale 230605	Polk	230.00		SSPSC	8.70		1
26	Polk 230606 Lds W	Pebbledale	230.00		SSPDC		6.33	2
27	Polk 230606	Pebbledale	230.00		WDPSC	5.14		1
28	Polk 230606	Pebbledale	230.00		CSPSC	1.95		1
29	Polk 230607	Hardee	230.00		SSPSC	8.30		1
30	Polk 230607	Hardee	230.00		SSPDC		1.04	2
31	Gannon Gen Lds 230028	Gannon Sub	230.00		DCPSC	0.53		1
32	Gannon Gen Lds 230028	Gannon Sub	230.00		SCPSC	0.24		1
33	Gannon Gen Lds 230029	Gannon Sub	230.00		DCPSC	0.90		1
34	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
35	Recker SW Sta	Ariana	230.00		SSPDC		0.85	2
36					TOTAL	1,196.45	79.91	135

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 ACSR								1
1590 AAC								2
1590 ACSR/AAC								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
954 ACSR								12
954 ACSR								13
1590 ACSR								14
1590 ACSR								15
954 ACSR								16
1590&954 ACSR								17
954 ACSR								18
954 ACSR								19
954&1590 ACSR								20
954 ACSR								21
1590 ACSR								22
1590 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 ACSR								26
1590 ACSR								27
1590 ACSR								28
1590 ACSR								29
1590 ACSR								30
1272 AAC								31
1272 AAC								32
1590 AAC								33
1590 ACSR								34
1590 ACSR								35
	16,887,614	147,574,421	164,462,035					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 these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (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 Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Recker Sub 230610	Mission Energy	230.00		SSPDC	0.12		2
2	Recker Sub 230611	Mission Energy	230.00		SSPDC		0.13	2
3	GSU 230613	Polk Gen	230.00		SSPDC	0.24		2
4	GSU 230614	Polk Gen	230.00		SSPDC		0.26	2
5	GSU 230614	Polk Gen	230.00		SSPSC	0.20		1
6	Lake Agnes 230615	McIntosh	230.00		SSPDC		0.06	1
7	Lake Agnes 230616	Osceola	230.00		WDPSC		19.99	1
8	Lake Agnes 230616	Osceola	230.00		SSPSC		0.10	1
9	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
10	Osceola 230617	Cane Island	230.00		SDPSC		0.33	1
11	230902	De-energized	230.00		STDC		2.81	2
12	230902	De-energized	230.00		WDPSC	0.39		1
13	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
14	Gannon 138013	Gannon	138.00		STDC		0.17	2
15	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
16	Gannon 138012	Gannon	138.00		STDC		0.21	2
17	Gannon 138011	Gannon	138.00		STDC	0.22		1
18	Gannon 138011	Gannon	138.00		CDPC	0.64		1
19	Gannon 138008	Juneau	138.00		CSPSC	11.39		1
20	Gannon 138008	Juneau	138.00		CSPDC		1.18	2
21	Ohio 138007	Clearview	138.00		CSPSC	0.17		2
22	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
23	Ohio 138006	Himes	138.00		WSPSC	8.43		1
24	Ohio 138005	Clearview	138.00		CSPSC	0.83		1
25	Ohio 138005	Clearview	138.00		SSPSC	1.15	1.14	1
26	Ohio 138005	Clearview	138.00		UNDERGROU	0.31		1
27	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
28	Hookers Point 138004	Gannon	138.00		CSPDC	2.20		2
29	Hookers Point	Gannon	138.00		WSPSC	1.22		1
30	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
31	Juneau 138003	Ohio	138.00		WSPSC	5.18		1
32	Gannon 138002	Juneau	138.00		CSPSC	2.06		1
33	Gannon 138002	Juneau	138.00		WSPSC	14.30		1
34	Various	Various	69.00		SPDC	11.12	12.54	
35	Various	Various	69.00		DPSC	12.20		
36					TOTAL	1,196.45	79.91	135

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 AAC								1
954 AAC								2
954 AAC								3
954 AAC								4
954 AAC								5
954 AAC								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
954 ACSR								12
600 Cu.954								13
600 Cu.								14
600 Cu.,954								15
600 Cu.								16
600 Cu.								17
600 Cu.,954								18
1590 AAC								19
1590 AAC								20
954 AAC								21
795 SSAC								22
795 SSAC								23
795 SSAC								24
954 AAC								25
500 AL XL								26
795 SSAC								27
954 AAC								28
954 AAC								29
954AAC,795SAC								30
954AAC,636AAC								31
600 Cu.								32
954ACSR,954AC								33
Various								34
Various								35
	16,887,614	147,574,421	164,462,035					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 these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (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 Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Various	Various	69.00		SPSC	753.07		
2	Various	Various	69.00		DPDC	1.74	1.45	
3	Various	Various	69.00		UNDERGROU	14.41		
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					TOTAL	1,196.45	79.91	135

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	16,887,614	147,574,421	164,462,035					3
								4
								5
								6
								7
								8
								9
								10
								11
								12
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								26
								27
								28
								29
								30
								31
								32
								33
								34
	16,887,614	147,574,421	164,462,035					36

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under-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

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STURCTURE		CIRCUITS PER STURCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Gannon Sub	Pebbledale 230005	-0.56	WDPSC			
2	Gannon Sub	Pebbledale 230005	0.68	CSPSC			
3	Pebbledale	Bell Creek 230021	-0.56	WDPSC			
4	Pebbledale	Bell Creek 230021	0.68	CSPSC			
5	Various	Various	-2.25	WSPSC			
6	Various	Various	0.02	CSPSC			
7	TOTAL						
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
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32							
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34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		-1.99				

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			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 Devices (n)	Total (o)	
								1
								2
								3
								4
								5
								6
				224,701	2,331,365	235,569	2,791,635	7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
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								35
								36
								37
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								41
								42
								43

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 MVA 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	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	138.00	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	13.00	
27	ESTUARY-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69.00	13.00	
29	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	3.00	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13.00	4.00	
31	FERN STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	56TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	FIRST STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	FLORIDA AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	FT. KING HWY-RURAL	DIST-UNATTENDED	69.00	13.00	
36	48TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	14TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	FOWLER AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	GALLAGHER RD-RURAL	DIST-UNATTENDED	69.00	13.00	
40	GATX-RURAL	DIST-UNATTENDED	69.00	4.00	

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (l)	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 (In MVA) (k)	
56	2					1
20	1					2
14	1					3
28	1					4
28	1					5
28	1					6
20	1					7
56	2					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
5	3					21
45	2					22
14	1					23
56	2					24
56	2					25
28	1					26
28	1					27
28	1					28
5	2					29
5	3					30
28	1					31
56	2					32
22	1					33
28	1					34
33	2					35
56	2					36
28	1					37
56	2					38
22	1					39
8	3					40

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 MVa 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	HARBOUR ISLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
10	HENDERSON RD-TAMPA	DIST-UNATTENDED	69.00	13.00	
11	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
12	HYDE PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
13	IMPERIALAKES-RURAL	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	LAKWOOD-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	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
30	MAC DILL-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	MANHATTAN-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	MARION-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	MARITIME-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	MATANZAS-TAMPA	DIST-UNATTENDED	13.00	4.00	
35	MATANZAS-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	MCFARLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	MCKINLEY EAST-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	MCKINLEY WEST-TAMPA	DIST-UNATTENDED	69.00	13.00	
39	MEADOW PARK-RURAL	DIST-UNATTENDED	69.00	13.00	
40	MILLER MAC-RUSKIN	DIST-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (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
28	1					10
20	1					11
48	2					12
23	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
10	7					27
56	2					28
28	1					29
51	2					30
56	2					31
67	2					32
56	2					33
10	6					34
56	2					35
28	1					36
28	1					37
28	1					38
28	1					39
28	1					40

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 MVA 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	ORIENT PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
2	PAGLEN RD-SOUTH	DIST-UNATTENDED	69.00	13.00	
3	PAGLEN RD-NORTH	DIST-UNATTENDED	69.00	13.00	
4	PATTERSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
5	PEACH AVE	DIST-UNATTENDED	69.00	13.00	
6	PEARSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
7	PEBBLEDALE-RURAL	DIST-UNATTENDED	69.00	13.00	
8	PINE LAKE-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	PINECREST-RURAL	DIST-UNATTENDED	69.00	13.00	
10	PLANT AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
11	PLANT CITY-SAME	DIST-UNATTENDED	69.00	13.00	
12	PLYMOUTH-TAMPA	DIST-UNATTENDED	69.00	13.00	
13	POLK CITY-SAME	DIST-UNATTENDED	69.00	13.00	
14	POLK POWER CONST-RURAL	DIST-UNATTENDED	69.00	13.00	
15	PORT SUTTON-TAMPA	DIST-UNATTENDED	69.00	13.00	
16	PROVIDENCE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
17	RHODINE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
18	RIVERVIEW-RURAL	DIST-UNATTENDED	69.00	13.00	
19	ROCKY CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
20	ROME AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
21	SAN ANTONIO-SAME	DIST-UNATTENDED	69.00	13.00	
22	SENECA ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
23	78TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
24	SKYWAY-TAMPA	DIST-UNATTENDED	69.00	13.00	
25	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69.00	13.00	
26	ST CLOUD-SAME	DIST-UNATTENDED	69.00	13.00	
27	STADIUM-TAMPA	DIST-UNATTENDED	135.00	13.00	
28	STATE RD 574-RURAL	DIST-UNATTENDED	69.00	13.00	
29	SUN CITY-SAME	DIST-UNATTENDED	69.00	13.00	
30	SUNSET LANE-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	SYDNEY RD-RURAL	DIST-UNATTENDED	69.00	13.00	
32	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138.00	13.00	
33	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69.00	13.00	
35	TERRACE-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	3RD AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
37	30TH STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	TROUT CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
39	TURKEY FORD-RURAL	DIST-UNATTENDED	69.00	13.00	
40	12TH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
56	2					1
28	1					2
28	1					3
56	2					4
28	1					5
56	2					6
28	1					7
56	2					8
28	1					9
67	2					10
28	1					11
56	2					12
13	1					13
9	1					14
28	1					15
56	2					16
28	1					17
28	1					18
48	2					19
28	1					20
13	1					21
28	1					22
22	1					23
56	2					24
50	2					25
28	1					26
37	1					27
51	3					28
28	1					29
28	1					30
28	1					31
37	1					32
28	1					33
45	2					34
28	1					35
28	1					36
28	1					37
28	1					38
28	1					39
28	1					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) 04/30/1999	Year of Report Dec. 31, 1998
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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 MVa 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	27TH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
2	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
4	WATERS AVE-RURAL	DIST-UNATTENDED	69.00	13.00	
5	WAYNE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
6	WILSON-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
7	WOODLANDS-TAMPA	DIST-UNATTENDED	69.00	13.00	
8	YUKON-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	MISC-1 VARIOUS	DIST-UNATTENDED	69.00	13.00	
10	TOTAL DISTRIBUTION		8950.00	1611.00	
11	ARIANA-RURAL	TRANS-UNATTENDED	69.00	13.00	
12	ARIANA-RURAL	TRANS-UNATTENDED	230.00	69.00	
13	BELL CREEK-RURAL	TRANS-UNATTENDED	230.00	69.00	
14	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230.00	23.00	
15	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230.00	23.00	
16	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230.00	23.00	
17	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230.00	21.00	
18	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230.00	13.00	
19	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230.00	13.00	
20	BRADLEY-RURAL	TRANS-UNATTENDED	230.00	69.00	
21	CHAPMAN	TRANS-UNATTENDED	230.00	69.00	
22	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00	
23	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69.00	13.00	
24	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00	
25	DALE MABRY-RURAL	TRANS-UNATTENDED	69.00	13.00	
26	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00	
27	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69.00	13.00	
28	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110.00	69.00	
29	11TH AVE-TAMPA	TRANS-UNATTENDED	69.00	13.00	
30	11TH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00	
31	GANNON STA-TAMPA	TRANS-UNATTENDED	230.00	138.00	
32	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138.00	15.00	
33	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138.00	15.00	
34	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138.00	20.00	
35	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230.00	18.00	
36	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230.00	20.00	
37	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230.00	23.00	
38	HAMPTON-RURAL	TRANS-UNATTENDED	69.00	13.00	
39	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00	
40	HIMES-TAMPA	TRANS-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
(f)	(g)	(h)				
50	2					1
56	2					2
56	2					3
56	2					4
13	1					5
28	1					6
56	2					7
50	2					8
28	1					9
4452	191					10
42	2					11
168	1					12
224	1					13
480	1					14
480	1					15
480	1					16
480	1					17
71	1					18
72	1					19
168	1					20
224	1					21
300	2					22
28	1					23
28	1					24
56	2					25
392	2					26
48	2					27
60	1					28
56	2					29
224	1					30
224	1					31
150	2					32
150	2					33
180	1					34
205	1					35
270	1					36
433	1					37
28	1					38
224	1					39
47	3					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) 04/30/1999	Year of Report Dec. 31, 1998
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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.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00	
2	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138.00	69.00	
3	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69.00	13.00	
4	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69.00	13.00	
5	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
6	HOOKERS PT-TAMPA	TRANS-ATTENDED	69.00	13.00	
7	JACKSON RD-TAMPA	TRANS-UNATTENDED	69.00	13.00	
8	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00	
9	JUNEAU-TAMPA	TRANS-UNATTENDED	69.00	13.00	
10	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00	
11	LAKE SILVER-WINTER HAVEN	TRANS-UNATTENDED	69.00	13.00	
12	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00	
13	MULBERRY-SAME	TRANS-SEMIATTENDED	69.00	13.00	
14	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00	
15	OSCEOLA	TRANS-UNATTENDED	228.00	69.00	
16	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00	
17	PHILLIPS-SEBRING	TRANS-ATTENDED	69.00	13.00	
18	POLK POWER - RURAL	TRANS-ATTENDED	230.00	13.00	
19	POLK POWER - RURAL	TRANS-ATTENDED	230.00	18.00	
20	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00	
21	RUSKIN-RURAL	TRANS-UNATTENDED	69.00	13.00	
22	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00	
23	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00	
24	SO. ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00	
25	SO. ELOISE-RURAL	TRANS-UNATTENDED	69.00	13.00	
26	SO. GIBSONTON-SAME	TRANS-UNATTENDED	230.00	69.00	
27	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00	
28	STATE RD 60-RURAL	TRANS-UNATTENDED	69.00	13.00	
29	TOTAL TRANSMISSION		9354.00	2312.00	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
(f)	(g)	(h)				
168	1					1
168	1					2
43	1					3
67	2					4
88	1					5
60	1					6
56	2					7
224	1					8
56	2					9
336	2					10
48	2					11
392	2					12
50	2					13
672	2					14
224	1					15
168	1					16
50	2					17
170	1					18
242	1					19
448	2					20
28	1					21
168	1					22
364	2					23
168	1					24
28	1					25
196	1					26
420	2					27
28	1					28
11122	80					29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

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

Line No.	Item (a)	Number of Watt-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in (MVA) (d)
1	Number at Beginning of Year	557,848	131,962	7,028
2	Additions During Year			
3	Purchases	28,987	6,403	362
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	28,987	6,403	362
6	Reductions During Year			
7	Retirements	10,003	2,870	138
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	10,003	2,870	138
10	Number at End of Year (Lines 1 + 5 - 9)	576,832	135,495	7,252
11	In Stock	16,099	858	150
12	Locked Meters on Customers' Premises	23,459		
13	Inactive Transformers on System			
14	In Customers' Use	537,107	134,172	7,064
15	In Company's Use	167	465	38
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	576,832	135,495	7,252

ENVIRONMENTAL PROTECTION FACILITIES

- 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.
- 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 judgment 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.
- 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.
- 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.	D. Noise abatement equipment: (1) Structures (2) mufflers (3) Sound proofing equipment (4) Monitoring equipment (5) 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.	E. Esthetic costs: (1) Architectural costs (2) Towers (3) Underground lines (4) Landscaping (5) Other.
C. Solid waste disposal costs: (1) Ash handling and disposal equipment (2) Land (3) Settling ponds (4) 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.
- 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).
- 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	8,721,721	1,497,908	-3,378,489	496,024,953	
2	Water Pollution Control Facilities	4,195,333	37,832	2,885,258	70,981,473	
3	Solid Waste Disposal Costs	2,992,677	1,111,669	-1,350,812	105,620,709	
4	Noise Abatement Equipment			-1,001	1,700,554	
5	Esthetic Costs			-138	1,047,732	
6	Additional Plant Capacity			2,348,105	16,201,804	
7	Miscellaneous (Identify significant)			4,234	6,941,449	
8	TOTAL (Total of lines 1 thru 7)	15,909,731	2,647,409	507,157	698,518,674	
9	Construction Work in Progress			19,454,936		

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) 04/30/1999	Year of Report Dec. 31, 1998
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on Page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under Item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under Item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under Item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	21,802,434	
2	Labor, Maint, Mtrls, & Supplies Cost Related to Env Fac & Programs	17,929,465	
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	12,090,319	
7	Replacement Power Costs	5,243,941	
8	Taxes and Fees		
9	Administrative and General	1,725,859	
10	Other (Identify significant)		
11	TOTAL	58,792,018	

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) 04/30/1999	Year of Report Dec. 31, 1998
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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
103	11	a

Note: The information below is provided to comply with reporting requirements to the FERC Form No. 1. Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliates listed below.

TECO Energy, Inc.

TECO Investments, Inc.

Bosek, Gibson and Associates, Inc.

BGA Special Project One, Inc.

TeCom Inc.

TECO Finance, Inc.

TECO Oil & Gas, Inc.

TECO Diversified, Inc.

TECO Coal Corporation

Bear Branch Coal Company

Raven Rock Development Corporation

Clintwood Elkhorn Mining Company

Gatliff Coal Company

Pike-Letcher Land Company

Premier Elkhorn Coal Company

Rich Mountain Coal Company

TECO Coalbed Methane, Inc.

TECO Properties Corporation

CPSC, Inc.

30th Street R&D Park, Inc.

University Tech Center I, Ltd.

UTC II, Inc.

Southshore Residential, Inc.

TECO Transport Corporation

Electro-Coal Transfer Corporation

G C Service Company, Inc.

Gulfcoast Transit Company

Mid-South Towing Company

TECO Towing Company

Peoples Gas Company

Peoples Sales & Service Company

Peoples Cogeneration Company

PAS Power Co.

Suwanee Gas Marketing, Inc.

TECO Gas Services, Inc. (formerly known as Gator Gas Marketing, Inc.)

Peoples Gas System (Florida), Inc.

Whaleco, Inc.

TECO Power Services Corporation

Hardee Power I, Inc.

Hardee Power II, Inc.

Hardee Power Partners, Ltd.

TPS Holdings, Inc. (formerly known as TPS Panama One, Inc.)

TPS Guatemala One, Inc.

TPS Operations Company

TPS Clean Coal, Inc.

Lake County Power Resources, Inc.

TECO EnergySource, Inc.

TPS International Power, Inc.

TPS San Jose International, Inc.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
			<p>TPS San Jose, LDC</p> <p>Tasajero I, LDC</p> <p>TPS Operaciones de Guatemala, Limitada</p> <p>TPS Administraciones, Limitada</p> <p>TPS de Ultramar, Ltd. (formerly known as TECO Transport International, Inc.)</p> <p>TPS de Ultramar Guatemala, S.A.</p> <p>TPS Escuintla I, LDC</p> <p>TPS Pavana, Ltd.</p> <p>Pasco Power GP, Inc.</p>

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
104	1	b	G.F. Anderson was elected Chairman of the Board on 02/02/98.
104	2	b	J.B. Ramil, formerly Vice President-Finance and Chief Financial Officer of TECO Energy and Tampa Electric, was elected President of Tampa Electric on 04/01/98.
104	5	b	G.L. Gillette, formerly Vice President-Regulatory Affairs of TECO Energy, was elected Vice President-Finance and Chief Financial Officer at TECO Energy and Tampa Electric on 04/01/98.
104	8	b	H.W. Smith was elected Vice President-Energy Services and Marketing on 01/21/98.
104	9	b	M.F. Wadsworth, formerly Vice President-Corporate and Operating Services, was elected Vice President and Chief Information Officer on 04/21/99.
104	11	b	D.E. Schwartz was elected Secretary on 07/15/98.
104	12	b	S.W. Callahan, Treasurer, was also appointed Assistant Secretary on 07/24/98.
104	13	b	T.L. Guzzle (deceased) was Chairman of the Board until 01/28/98.
104	14	b	R.H. Kessel was elected Executive Vice President of TECO Energy on 01/20/99. He was General Counsel prior to 01/20/99 and Secretary prior to 07/15/98 of Tampa Electric.
104	15	b	K.S. Surgenor resigned as President and Chief Operating Officer of Tampa Electric effective 04/01/98.
104	21	b	S.M. McDevitt, formerly Vice President-Assistant General Counsel of TECO Energy, was elected General Counsel on 01/20/99.
104	22	b	M.N. Dominguez was elected Vice President-Support Services on 03/10/99.
104	23	b	A.S. Autry, formerly Vice President-Administration of Bosek, Gibson and Associates, was elected Vice President-Environmental Affairs and Fuels of Tampa Electric on 04/21/99.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
120	90	b

Page 121 Line 90 Column B

See page 123.9 for reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
214.3	6	c

Per 1984 FERC Audit.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
219	7	b

Amortization of Aquisition Adjustment

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
227	11	d

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 as required for construction, operations and maintenance purposes.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
228	36	k

Amounts reflected as "Allowances Withheld (Account 158.20)" are actually classified in account 254.01 until applicable vintage year is reached.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
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256	2	b	
-----	---	---	--

The bonds on lines 2, 4, 6 & 8 were replaced by the bonds on lines 12 & 14. 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.

256	18	b	
-----	----	---	--

The bonds on lines 18 & 19 were replaced by the bonds on line 24. 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.

256	21	b	
-----	----	---	--

The bonds on lines 21 & 22 were replaced by the bonds on lines 25 & 26. 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.

256	23	b	
-----	----	---	--

The bonds on line 23 were replaced by the bonds on line 29. Interest expense has been recorded using a blended rate since July 1993. 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.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
261	27	b

Additional information in response to Question 2, Page 261:

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

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

Names and Members of Consolidated Group

- Tampa Electric Company
- TERMCO, Inc.
- Power Engineering & Construction, Inc.
- TECO Energy, Inc.
- TECO Diversified, Inc.
- TECO Transport Corporation (formerly known as TECO Transport and 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
- Bear Branch Coal Company
- Raven Rock Development Corporation
- TECO Properties Corporation
- CPSC, Inc.
- 30th Street R & D Park, Inc.
- UTC II, Inc.
- Southshore Residential, 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.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
262	2	I	
Page 263 Line 2 Column L Account number 409.20			
262	3	f	
Page 262 Line 3 Column F Reclass to other accounts receivable.			
262	3	I	
Page 263 Line 3 Column L 48,701 Account Number 409.20 (492,435) Account Number 143.60			
262	5	I	
Page 263 Line 5 Column L Account number 107.00			
262	8	f	
Page 262 Line 8 Column F Reclass of accounts payable adjustment.			
262	8	I	
Page 263 Line 8 Column L Account number 107.00			
262	15	I	
Page 263 Line 15 Column L Account number 409.20			
262	16	f	
Page 262 Line 16 Column F Reclass to other accounts receivable.			
262	16	I	
Page 263 Line 16 Column L Account number 409.20			
262	21	f	
Page 262 Line 21 Column F Adjustment to record reimbursement of state unemployment taxes.			
262	21	I	
Page 263 Line 21 Column L Account number 107.00			
262	28	I	
Page 263 Line 28 Column L Account number 143.01			

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
262	31	1

Page 263 Line 31 Column L
Account number 408.20

262	32	1
-----	----	---

Page 263 Line 32 Column L
Account number 232.01

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
274	2	h

(1) Entry to record amortization of deferred taxes associated with FAS 109.

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
276	3	h

(1) Entry to record amortization of deferred taxes associated with FAS 109.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
304	1	a

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL

RS Residential	\$164,988,714
OL 1&2 General Outdoor Lighting	440,945

	\$165,429,659
	=====

304	7	a
-----	---	---

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL

GS General Service Non-Demand	\$19,906,143
GSLD General Service Large Demand	25,106,099
GSD General Service Demand	84,918,700
IS-1 Interruptible Industrial	22,441,842
IS-3 Interruptible Industrial	8,763,918
SBF Standby Firm	1,805,037
SBI-1 Standby Interruptible	5,225,619
SBI-3 Standby Interruptible	3,251,139
TS Temporary Service	60,261
OL 1&2 General Outdoor Lighting	1,576,033

	\$173,054,791
	=====

304	21	a
-----	----	---

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING

SL 1,2, & 3 Street Lighting	\$1,156,434
	=====

304	25	a
-----	----	---

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY

RS Residential	\$30,795
GS General Service Non-Demand	1,406,908
GSLD General Service Large Demand	12,531,021
GSD General Service Demand	13,027,743
SBF Standby Firm	1,256,029
IS-3 Interruptible Industrial	44,874
OL 1&2 General Outdoor Lighting	182,973

	\$28,480,343
	=====

304	36	a
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Unbilled Revenues are computed on a composite basis and not allocated to specific rates or Customer classifications.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
310	1	c	Service Agreement No. 5 under First Revised Volume No. 1 (Requirements Tariff)
310	1	j	Other Charges are customer charges for lines 1-5 in cloumn j.
310	2	c	Service Agreement No. 2 under First Revised Volume No. 1 (Requirements Tariff)
310	3	c	Service Agreement No. 6 under First Revised Volume No. 1 (Requirements Tariff)
310	4	c	Service Agreement No. 3 under First Revised Volume No. 1 (Requirements Tariff)
310	5	c	Supplement No. 2 to Supplemental No. 6 to Rate Schedule 29
310	10	c	Supplement No. 2 to Supplement No. 6 to Rate Schedule 29
310	11	c	Supplement No. 1 to Supplement No. 1 to Rate Schedule 40
310	13	a	Hardee Power Partners Ltd. is an affiliate of Tampa Electric Company.
310.1	6	c	Supplement No. 4 to Supplement No. 5 to Rate Schedule 13
310.1	10	c	Supplement No. 3 to Supplement No. 4 to Rate Schedule 31
310.2	2	c	Supplement No. 1 to Supplement No. 1 to Rate Schedule 36

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FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
326	1	b

Lines 1 and 3-14 are for Emergency A & B, Economy C & X and Schedule D & J Purchases.

326	1	c
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The rate schedule numbers in column C, page 326, lines 1-14 and page 326.1, lines 1-7, are Tampa Electric Company's and not the sellers.

326.1	1	b
-------	---	---

lines 1, 3-5 and 7 are for Emergency A & B, Economy C & X and Schedule D & J Purchases.

326.1	2	a
-------	---	---

Purchases from an Independent Power Producer, Hardee Power Partners, Ltd., an affiliate of Tampa Electric Company.

326.2	4	a
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Polk Power Partners is contractually required to provide capacity during Tampa Electric Company's peak periods.

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)	
328	1	a	
Lines 1, 3 & 5 are Interconnect and Wheeling contracts.			
328	7	d	
Lines 7, 9, 15 & 17 are Non-Firm Hourly Transmission Service.			
328	7	i	
Column i and j, lines 7-17 data is not readily available by individual company.			
328	7	j	
Footnote Linked. See note on 328, Row: 7, col/item: i			
328	7	m	
Total revenues in column m, lines 7-17 represents the total transmission cost to the individual companies. The revenues are not readily available by individual company.			
328	9	d	
Firm monthly Transmission Service.			
328	13	d	
Lines 13, 14 & 16 are daily Firm Transmission Service.			
328.1	1	d	
Lines 1, 2 & 4 are Non-Firm Hourly Transmission Service.			
328.1	1	i	
Column i and j, lines 1 - 4 data is not readily available by individual company.			
328.1	1	j	
Footnote Linked. See note on 328.1, Row: 1, col/item: i			
328.1	1	m	
Total revenues in column m, line 1 represents the total transmission cost to the individual companies in lines 1-4. The revenues are not readily available by individual company.			
328.1	3	d	
Daily Firm Transmission Service.			
328.1	6	d	
Non-Tariff Transmission Service.			

Name of Respondent
Tampa Electric Company

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

Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
401	10	b

Pg 401 Line 10 Column b

Includes 442,937 mwhs cogeneration and 406,714 mwhs of Emergency A,B & C Sch J and Econo purchases, and 591,213 mwhs purchased power for resale.

401	10	
-----	----	--

Footnote Linked. See note on 401, Row: 10, col/item: b

Name of Respondent
Tampa Electric Company

This Report Is:
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Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
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402	9	b
-----	---	---

At winter peak.

402	9	c
-----	---	---

At winter peak.

402	9	d
-----	---	---

At winter peak.

402	9	e
-----	---	---

At winter peak.

402	9	f
-----	---	---

At winter peak.

402	10	b
-----	----	---

At summer peak.

402	10	c
-----	----	---

At summer peak.

402	10	d
-----	----	---

At summer peak.

402	10	e
-----	----	---

At summer peak.

402	10	f
-----	----	---

At summer peak.

402.1	9	d
-------	---	---

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

At winter peak.

402.1	9	e
-------	---	---

At winter peak.

402.1	10	d
-------	----	---

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

At summer peak.

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
402.1	10	e

At summer peak.

Name of Respondent
Tampa Electric Company

This Report Is:
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(Mo, Da, Yr)
04/30/1999

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Dec. 31, 1998

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
410	5	e

Dinner Lake was placed on long-term reserve standby March 1, 1994.

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)
04/30/1999

Year of Report
Dec. 31, 1998

FOOTNOTE DATA

Page Number (a)	Item (row) Number (b)	Column Number (c)
424	7	c

Column C equals net miles of transmission line added during 1998.

424	7	o
-----	---	---

Line Cost equals net cost of additions to transmission lines during 1998.

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, 1998

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. Girard F. Anderson	Chairman of the Board (Effective 02-02-98) and Chief Executive Officer of Tampa Electric Company Director of Tampa Electric Company	Chairman of the Board (Effective 02-02-98) President, Chief Executive Officer	TECO Energy, Inc. Tampa, Florida
		Director (Prior to 02-02-98)	TECO Energy, Inc. Tampa, Florida
		Director	SunTrust Bank, Tampa Bay Tampa, Florida
		Director (Prior to 04-15-98)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		President and Director (Effective 02-25-98 to 04-15-98)	TECO Diversified, Inc. Tampa, Florida
		Vice President (Effective 03-06-98) and Director	Coalition for Affordable Power, Inc. Tampa, Florida (Dissolved 03-06-98)
2. Timothy L. Guzzle	Chairman of the Board (Prior to 01-28-98) Tampa Electric Company	Chairman of the Board (Prior to 01-28-98)	TECO Energy, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	NationsBank Corporation Charlotte, North Carolina
		Director (Prior to 01-28-98)	TECO Investments, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Finance, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Power Services Corporation Tampa, Florida
		President and Director (Prior to 01-28-98)	TECO Diversified, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Coalbed Methane, Inc. Tampa, Florida
		Director (Prior to 01-28-98)	TECO Oil & Gas, Inc. Tampa, Florida
3. John B. Ramil	President of Tampa Electric Company (Effective 04-01-98) Vice President-Finance and Chief Financial Officer of Tampa Electric Company (Prior to 04-01-98)	Vice President-Finance and Chief Financial Officer (Prior to 04-01-98)	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
4. Keith S. Surgenor	President and Chief Operating Officer of Tampa Electric Company (Prior to 04-01-98)	President and Director (Prior to 03-06-98)	Coalition for Affordable Power, Inc. Tampa, Florida (Dissolved 03-06-98)
5. A. Spencer Autry	Vice President-Environmental Affairs and Fuels of Tampa Electric Company (Effective 04-21-99) Vice President-Environmental and Fuels of Tampa Electric Company (Effective 03-10-99)	Vice President-Administration (Prior to 01-05-99) Vice President-Professional Services (01-05-99 through 03/15/99)	Bosek, Gibson and Associates Tampa, Florida
6. Charles R. Black	Vice President-Energy Supply of Tampa Electric Company	No affiliations	
7. Sandra W. Callahan	Treasurer and Assistant Secretary (Effective 07-24-98) of Tampa Electric Company	Vice President - Treasurer and Assistant Secretary	TECO Energy, Inc. Tampa, Florida
8. William N. Cantrell	President - Peoples Gas System Division of Tampa Electric Company	President - Peoples Gas Companies	TECO Energy, Inc. Tampa, Florida
		President and Director	BGA Special Project One, Inc. Tampa, Florida
		President and Director	Bosek, Gibson and Associates, Inc. Tampa, Florida
		President and Director	Peoples Gas Company Tampa, Florida
		President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		President and Director	Peoples Sales & Service Company Tampa, Florida
		President and Director	Suwannee Gas Marketing, Inc. Tampa, Florida
		President and Director	TECO Gas Services, Inc. (Prior to 02-24-98 known as Gator Gas Marketing, Inc.) Tampa, Florida
		President and Director	TECO/BGA, Inc. Tampa, Florida
9. Margarita N. Dominguez	Vice President-Support Services of Tampa Electric Company (Effective 3-10-99)	Procurement Officer (Effective 04-21-99) President (Effective 04-21-99)	TECO Energy, Inc. Tampa, Florida TERMCO, Inc. Tampa, Florida
10. Roger A. Dunn	Vice President-Human Resources of Tampa Electric Company	Vice President-Human Resources	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
11. Gordon L. Gillette	Vice President-Finance and Chief Financial Officer (Effective 04-01-98)	Vice President-Finance and Chief Financial Officer (Effective 04-01-98)	TECO Energy, Inc. Tampa, Florida
		Vice President-Regulatory Affairs (Prior to 04-01-98)	
		Treasurer and Director (Effective 04-15-98)	Hardee Power I, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Hardee Power II, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	G C Service Company, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Gatliff Coal Company Nevisdale, Kentucky
		Treasurer (Effective 04-15-98)	Gulfcoast Transit Company Tampa, Florida
		Treasurer (Effective 04-15-98)	Mid-South Towing Company Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Pike-Letcher Land Company Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	Rich Mountain Coal Company Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	Lake County Power Resources, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TECO Coal Corporation Nevisdale, Kentucky
		Vice President, Treasurer, and Director (Effective 04-15-98)	TECO Coalbed Methane, Inc. Tampa, Florida
Vice President, Treasurer, and Director (Effective 04-15-98)	TECO Diversified, Inc. Tampa, Florida		
President, Treasurer, and Director (Effective 04-15-98)	TECO Investments, Inc. Tampa, Florida		
President, Treasurer, and Director (Effective 04-15-98)	TECO Finance, Inc. Tampa, Florida		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
11. Gordon L. Gillette (continued)		Treasurer and Director (Effective 04-15-98)	TECO Power Services Corporation Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TECO Properties Corporation Tampa, Florida
		Treasurer (Effective 04-15-98)	TECO Towing Corporation Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TECO Transport Corporation Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TERMCO, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TPS Clean Coal, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TPS Operations Company Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	30th Street R&D Park, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	CPSC, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Electro-Coal Transfer Corporation Davant, Louisiana
		Treasurer and Director (Effective 04-15-98)	TeCom Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TPS Holdings, Inc. (Prior to 04-28-98 known as TPS Panama One, Inc.) Tampa, Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	TECO Oil & Gas, Inc. Tampa, Florida
	Treasurer and Director (Effective 04-15-98)	UTC II, Inc. Tampa, Florida	
	Treasurer and Director (Effective 04-15-98)	Bosek, Gibson and Associates, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1998

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
11. Gordon L. Gillette (continued)		Treasurer and Director (Effective 04-15-98)	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TECO EnergySource, Inc. Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director (Effective 04-15-98)	Bear Branch Coal Company Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	BGA Special Project One, Inc. Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	TECO Gas Services, Inc. (Prior to 02-24-98 known as Gator Gas Marketing Inc.) Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	PAS Power Co. Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	Peoples Cogeneration Company Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	Peoples Gas Company Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	Peoples Gas System (Florida) Inc. Tampa Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	Peoples Sales & Service Company Tampa Florida
		Treasurer and Director (Effective 04-15-98)	Raven Rock Development Corporation Nevisdale, Kentucky
		Treasurer and Director (Effective 04-15-98)	TPS de Ultramar, Ltd. (Prior to 06-01-98 known as TECO Transport International, Inc.) Grand Cayman, Cayman Islands
		Treasurer and Director (Effective 04-15-98)	Southshore Residential, Inc. Tampa, Florida
		Vice President, Treasurer, and Director (Effective 04-15-98)	Suwannee Gas Marketing, Inc. Tampa Florida
	Treasurer (Effective 04-15-98)	TECO/BGA, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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
11. Gordon L. Gillette (continued)		Treasurer and Director (04-15-98 to 09-17-98)	Pasco Interest Holdings, Inc. (Dissolved 09-17-98) Tampa, Florida
		Treasurer and Director (Effective 04-15-98)	Pasco Power GP, Inc. Tampa, Florida
		Director (Effective 08-21-98)	TM Global Power L.L.C. Houston, Texas
		Director (Effective 08-21-98)	TM Power Ventures L.L.C. Houston, Texas
		Treasurer (Effective 11-04-98)	Whaleco, Inc. Tampa, Florida
12. William L. Griffin	Vice President-Controller and Assistant Secretary of Tampa Electric Company	Vice President-Controller and Assistant Secretary	TECO Energy, Inc. Tampa, Florida
13. Wayne W. Hopkins	Vice President-Corporate Communications	No affiliations	
14. Roger H. Kessel	General Counsel (Prior to 01-20-99) and Secretary (Prior to 07-15-98) of Tampa Electric Company	Executive Vice President (Effective 01-20-99)	TECO Energy, Inc. Tampa, Florida
		Senior Vice President-Legal and Regulatory Affairs and General Counsel (07-15-98 to 01-20-98) and Senior Vice President General Counsel and Secretary (Prior to 07-15-98)	
		Secretary (Prior to 07-15-98) and Director	TECO Properties Corporation Tampa, Florida
		Secretary (Prior to 07-15-98)	Gatliff Coal Company Nevisdale Kentucky
		Secretary (Prior to 07-15-98)	Mid-South Towing Company Tampa, Florida
		Secretary (Prior to 07-15-98)	Electro-Coal Transfer Corporation Davant, Louisiana
		Secretary (Prior to 07-15-98)	Gulfoast Transit Company Tampa, Florida
		Secretary (Prior to 07-15-98)	G C Service Company, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98) and Director	TECO Transport Corporation Tampa, Florida
Secretary (Prior to 07-15-98) and Director	TECO Coal Corporation Nevisdale, Kentucky		

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1998

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
14. Roger H. Kessel (continued)		Secretary (Prior to 07-15-98)	TECO Towing Company Tampa, Florida
		Secretary (Prior to 07-15-98)	Rich Mountain Coal Company Nevisdale, Kentucky
		Vice President, Secretary (Prior to 07-15-98) and Director	TECO Investments, Inc. Tampa, Florida
		Vice President, Secretary (Prior to 07-15-98) and Director	TECO Finance Tampa, Florida
		Secretary (Prior to 07-15-98)	TECO Power Services Corporation Tampa, Florida
		Secretary (Prior to 07-15-98)	TeCom Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Secretary (Prior to 07-15-98)	TERMCO, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98) and Director	TECO Diversified, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	TECO Coalbed Methane, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Hardee Power I, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Hardee Power II, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Lake County Power Resources, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	TPS Operations Company Tampa, Florida
		Secretary (Prior to 07-15-98)	TECO Oil & Gas, Inc. Tampa, Florida
	Secretary (Prior to 07-15-98)	TPS Clean Coal, Inc. Tampa, Florida	
	Secretary (Prior to 07-15-98)	TPS Holdings, Inc. (Prior to 04-28-98 known as TPS Panama One, Inc.) Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
14. Roger H. Kessel (continued)		Secretary (Prior to 07-15-98)	TPS Guatemala One, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Pike-Letcher Land Company Nevisdale, Kentucky
		Secretary (Prior to 07-15-98)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Secretary (Prior to 07-15-98) and Director	CPSC, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98) and Director	30th Street R & D Park, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98) and Director	UTC II, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Bosek, Gibson and Associates, Inc Tampa, Florida
		Secretary (Prior to 07-15-98)	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary and Director	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary (Prior to 07-15-98)	TECO EnergySource, Inc. Tampa, Florida
		Secretary (Prior to 07-23-98) and Director	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Secretary and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Secretary and Director	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Secretary (Prior to 07-15-98)	Bear Branch Coal Company Nevisdale, Kentucky
		Secretary (Prior to 07-15-98)	BGA Special Project One, Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	TECO Gas Services, Inc. (Prior to 02-24-98 known as Gator Gas Marketing, Inc.) Tampa, Florida
	Secretary (Prior to 07-15-98) and Director	PAS Power Co., Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
14. Roger H. Kessel (continued)		Secretary (Prior to 07-15-98) and Director	Peoples Cogeneration Company Tampa, Florida
		Secretary (Prior to 07-15-98)	Peoples Gas Company Tampa, Florida
		Secretary (Prior to 07-15-98)	Peoples Gas System (Florida) Inc. Tampa, Florida
		Secretary (Prior to 07-15-98)	Peoples Sales & Service Company Tampa, Florida
		Secretary (Prior to 07-15-98)	Raven Rock Development Corporation Nevisdale, Kentucky
		Secretary (Prior to 07-15-98) and Director	Southshore Residential, Inc., Tampa, Florida
		Secretary (Prior to 07-15-98)	Suwannee Gas Marketing, Inc. Tampa, Florida
		Secretary (Prior to 08-25-98) and Director	TPS de Ultramar, Ltd. (Prior to 06-01-98 known as TECO Transport International, Inc.) Grand Cayman, Cayman Islands
		Secretary (Prior to 07-15-98)	TECO/BGA, Inc. Tampa, Florida
		Secretary	TPS Escuintla I, LDC, Grand Cayman, Cayman Islands
		Secretary and Director	TPS Pavana, Ltd., Grand Cayman, Cayman Islands
		Secretary (Prior to 07-15-98) and Director (Prior to 09-17-98)	Pasco Interest Holdings, Inc. (Dissolved 09-17-98) Tampa, Florida
		Secretary (Prior to 07-15-98) and Director	Pasco Power GP, Inc. Tampa, Florida
15. Sheila M. McDevitt	General Counsel of Tampa Electric Company (Effective 01-20-99)	Vice President-General Counsel (Effective 01-20-99) Vice President-Assistant General Counsel (Prior to 01-20-99)	TECO Energy, Inc. Tampa, Florida
16. David E. Schwartz	Secretary of Tampa Electric Company (Effective 07-15-98)	Secretary (Effective 07-15-98)	TECO Energy, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Properties Corporation Tampa, Florida
		Secretary (Effective 07-15-98)	Gatliff Coal Company Nevisdale, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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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
16. David E. Schwartz (continued)		Secretary (Effective 07-15-98)	Mid-South Towing Company Tampa, Florida
		Secretary (Effective 07-15-98)	Electro-Coal Transfer Corporation Davant, Louisiana
		Secretary (Effective 07-15-98)	Gulfcoast Transit Company Tampa, Florida
		Secretary (Effective 07-15-98)	G C Service Company, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Transport Corporation Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Coal Corporation Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	TECO Towing Company Tampa, Florida
		Secretary (Effective 07-15-98)	Rich Mountain Coal Company Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	TECO Investments, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Finance Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Power Services Corporation Tampa, Florida
		Secretary (Effective 07-15-98)	TeCom Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Clintwood Elkhorn Mining Company Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	TERMCO, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Diversified, Inc. Tampa, Florida
	Secretary (Effective 07-15-98)	TECO Coalbed Methane, Inc. Tampa, Florida	
	Secretary (Effective 07-15-98)	Hardee Power 1, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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
16. David E. Schwartz (continued)		Secretary (Effective 07-15-98)	Hardee Power II, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Lake County Power Resources, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TPS Operations Company Tampa, Florida
		Secretary (Effective 07-15-98)	TECO Oil & Gas, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TPS Clean Coal, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TPS Holdings, Inc. (Prior to 04-28-98 known as TPS Panama One, Inc.) Tampa, Florida
		Secretary (Effective 07-15-98)	TPS Guatemala One, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Pike-Letcher Land Company Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	Premier Elkhorn Coal Company Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	CPSC, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	30th Street R & D Park, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	UTC II, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Bosek, Gibson and Associates, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TECO EnergySource, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	TPS International Power, Inc. Grand Cayman, Cayman Islands
	Secretary (Effective 07-15-98)	Bear Branch Coal Company Nevisdale, Kentucky	
	Secretary (Effective 07-15-98)	BGA Special Project One, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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
16. David E. Schwartz (continued)		Secretary (Effective 07-15-98)	TECO Gas Services, Inc. (Prior to 02-24-98 known as Gator Gas Marketing, Inc.) Tampa, Florida
		Secretary (Effective 07-15-98)	PAS Power Co., Tampa, Florida
		Secretary (Effective 07-15-98)	Peoples Cogeneration Company Tampa, Florida
		Secretary (Effective 07-15-98)	Peoples Gas Company Tampa, Florida
		Secretary (Effective 07-15-98)	Peoples Gas System (Florida) Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Peoples Sales & Service Company Tampa, Florida
		Secretary (Effective 07-15-98)	Raven Rock Development Corporation Nevisdale, Kentucky
		Secretary (Effective 07-15-98)	Southshore Residential, Inc. Tampa, Florida
		Secretary (Effective 07-15-98)	Suwannee Gas Marketing, Inc. Tampa, Florida
		Secretary (Effective 08-25-98)	TPS de Ultramar, Ltd. (Prior to 06-01-98 known as TECO Transport International, Inc.) Grand Cayman, Cayman Islands
		Secretary (Effective 07-15-98)	TECO/BGA, Inc. Tampa, Florida
		Secretary (07-15-98 through 09-17-98)	Pasco Interest Holdings, Inc. (Dissolved 09-17-98) Tampa, Florida
Secretary (Effective 07-15-98)	Pasco Power GP, Inc. Tampa, Florida		
17. Hugh W. Smith	Vice President-Energy Services and Marketing of Tampa Electric Company (Effective 01-21-98)	No affiliations	
18. Merlin F. Wadsworth	Vice President and Chief Information Officer of Tampa Electric Company (Effective 04-21-99)	Vice President and Chief Information Officer (Effective 04-21-99) Vice President-Telecommunications and Chief Information Officer (03-10-99 to 04-21-99) Vice President-Corporate and Operating Services and Chief Information Officer (Prior to 03-10-99)	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**

For the Year Ended December 31, 1998

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
18. Merlin F. Wadsworth (continued)	Vice President-Telecommunications and Chief Information Officer (03-10-99 to 04-21-99) Vice President-Corporate and Operating Services (Prior to 03-10-99) of Tampa Electric Company	President (Prior to 04-21-99)	TERMCO, Inc. Tampa, Florida
19. Harry I. Wilson	Vice President-Energy Delivery of Tampa Electric Company	President	Power Engineering & Construction, Inc. Tampa, Florida
20. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Sprint Corporation Kansas City, Missouri
		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
		Chairman of the Board	A.C.T., Inc. Tallahassee, Florida
		General Partner	Washington Square Partnership Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
Partner	Dog Island Venture Tallahassee, Florida		
Partner as Trustee	Smith Interests General Partnership Tallahassee, Florida		
Partner as Trustee	Smith Partnership Tallahassee, Florida		
Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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. DuBose Ausley (continued)		Co-Trustee	DuBose Ausley Irrevocable Trust Tallahassee, Florida
		Trustee	Kate Ireland Perseverance Trust Tallahassee, Florida
		Director (Prior to 09-13-98)	Florida Combined Life Insurance Company, Inc. Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Director	Florida Council Of 100 Tallahassee, Florida
21. Sara L. Baldwin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
22. H. L. Culbreath	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman	Florida Health Sciences Center, Inc. Tampa, Florida
23. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida
		Chairman of the Board (Effective 11-17-98) Vice Chairman of the Board (Prior to 11-17-98) and Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile of Brandon Brandon, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Oldsmobile of North Tampa Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Chevrolet Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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 L. Ferman, Jr. (continued)		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Acura/Mazada/Chrysler-Plymouth/ Jeep Eagle/Nissan/Suzuki Tampa, Florida
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President and Director	Ferman Insurance Agency, Inc. Tampa, Florida
		President and Director	Ferman Automotive Management Services, Inc. Tampa, Florida
		Vice President and Director	Crystal Motor Car Company, Inc. d/b/a Ferman Chevrolet/Crystal Jeep-Eagle/ Mazda Tampa, Florida
		Vice President and Director	English Chevrolet Company d/b/a Ferman Chrysler-Plymouth, Dodge, Jeep- Eagle Wauchula, Florida
		Vice President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc. d/b/a Ferman Chevrolet/Oldsmobile/Volvo and d/b/a Ferman of New Port Richey Chrysler/ Plymouth/Jeep-Eagle/Nissan Tarpon Springs, Florida
		Vice President and Director	Ferman Ford, Inc. Wauchula, Florida
		Vice President and Director	Cigar City Motors, Inc. d/b/a Harley-Davidson of Tampa Tampa, Florida
		President and Director	Ferman Jeep-Eagle, Inc. Tampa, Florida
24. Edward L. Flom	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Outback Steakhouse, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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
25. Henry R. Guild, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Northeast Investment Management, Inc. Boston, Massachusetts
		Director and Clerk	Scully Signal Co. Wilmington, Massachusetts
26. Tom L. Rankin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director (Prior to 10-19-98)	Lykes Bros., Inc. Tampa, Florida
		Director (Prior to 01-09-98)	Barnett Banks, Inc. Jacksonville, Florida
27. Robert L. Ryan	Director of Tampa Electric Company (Prior to 04-21-99)	Director (Prior to 04-21-99)	TECO Energy, Inc. Tampa, Florida
		Senior Vice President and Chief Financial Officer	Medtronic, Inc. Minneapolis, Minnesota
		Director	United Healthcare Group (Prior to 12-10-98 known as United Healthcare Corporation) Minneapolis, Minnesota
		Director	Dain Rauscher Corporation (Prior to 01-02-98 known as Interra Financial, Inc.) Minneapolis, Minnesota
		Director (Effective 07-15-98)	Brunswick Corporation Lake Forest, Illinois
28. William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Acme Metals, Inc. Riverdale, Illinois
		Chairman of the Board (Effective 01-01-98)	Newell Co. Freeport, Illinois

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1998

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
29. 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 (18) New York, New York
30. John A. Urquhart	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Senior Advisor to the Chairman and Director	Enron Corporation Houston, Texas
		Director	Aquarion Company Bridgeport, Connecticut
		Director	Hubbell, Incorporated Orange, Connecticut
		Director	The Weir Group PLC Cathcart, Glasgow, Scotland
		Director	Catalytica, Inc. and its subsidiary, Catalytica Combustion Systems, Inc. Mountain View, California
31. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Kmart Corporation Troy, Michigan
		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, 1998

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 DuBose Ausley Sara L. Baldwin Sandra W. Callahan H. L. Culbreath Roger A. Dunn James L. Ferman, Jr. Edward L. Flom Gordon L. Gillette William L. Griffin Henry R. Guild, Jr. Timothy L. Guzzle Wayne W. Hopkins Roger H. Kessel Sheila M. McDevitt Tom L. Rankin John B. Ramil Robert L. Ryan David E. Schwartz William P. Sovey J. Thomas Touchton John A. Urquhart Merlin F. Wadsworth James O. Welch, Jr. Keith S. Surgenor	TECO Energy, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Girard F. Anderson Gordon L. Gillette Timothy L. Guzzle Roger H. Kessel David E. Schwartz	TECO Diversified, Inc. TECO Transport Corporation Electro-Coal Transfer Corp. G C Service Company, Inc. Gulfeast Transit Company Mid-South Towing Company TECO Towing Company TECO Coal Corporation Bear Branch Coal Company Clintwood Elkhorn Mining Co. Gatliff Coal Company Rich Mountain Coal Company Pike-Letcher Land Company Premier Elkhorn Coal Company Raven Rock Development Corp. TECO Properties Corporation CPSC, Inc. Southshore Residential, Inc. 30th Street R & D Park, Inc. UTC II, 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, 1998**

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. Girard F. Anderson Timothy L. Guzzle Roger H. Kessel	TECO Power Services Corp. Pasco Power GP, Inc. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company Lake County Power Resources, Inc. TPS Clean Coal, Inc. TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Limitada TPS International Power, Inc. TPS San Jose International, Inc. TPS Pavana, Ltd. TPS de Ultramar, Ltd. TPS Escuintla I, LDC Tasajero I, LDC TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries.	
4. Gordon L. Gillette	TECO Power Services Corp. Pasco Power GP, Inc. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company Lake County Power Resources, Inc. TPS Clean Coal, Inc. TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Limitada TPS Holdings, Inc. TPS International Power, Inc. TPS de Ultramar, Ltd. TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries.	
5. David E. Schwartz	TECO Power Services Corp. Pasco Power GP, Inc. Hardee Power I, Inc. Hardee Power II, Inc. TPS Operations Company Lake County Power Resources, Inc. TPS Clean Coal, Inc. TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Limitada TPS Holdings, Inc. TPS International Power, Inc. TPS de Ultramar, Ltd. TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: Tampa Electric Company
For the Year Ended December 31, 1998

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
6. Gordon L. Gillette Roger H. Kessel David E. Schwartz Merlin F. Wadsworth	TERMCO, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.	
7. Gordon L. Gillette Roger H. Kessel David E. Schwartz Harry I. Wilson	Power Engineering & Construction, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Power Engineering & Construction, Inc.	
8. Girard F. Anderson Gordon L. Gillette Timothy L. Guzzle Roger H. Kessel David E. Schwartz	TeCom Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TeCom Inc.	
9. Gordon L. Gillette Timothy L. Guzzle Roger H. Kessel David E. Schwartz	TECO Oil & Gas, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas Inc.	
10. Girard F. Anderson A. Spencer Auntry William N. Cantrell Gordon L. Gillette Roger H. Kessel David E. Schwartz	Bosek, Gibson and Associates, Inc. Tampa, Florida	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Bosek, Gibson, and Associates, Inc.	
11. Girard F. Anderson	SunTrust Bank Tampa Bay Tampa, Florida	\$37,864	Agency commission and bank services
12. DuBose Ausley	Ausley & McMullen, PA Tallahassee, Florida	\$1,079,684	Legal Services
	Sprint Corporation Kansas City, Missouri	\$695,049	Communication Services
	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida	\$726,734	Insurance Services
13. H.L. Culbreath	H.L. Culbreath Tampa, Florida	\$113,050	Consulting Services
14. James L. Ferman, Jr.	Ferman Motor Car Company, Inc. Tampa, Florida	\$12,531	Purchase of automobiles and related items
15. Edward L. Flom	Outback Steakhouse, Inc. Tampa, Florida	\$300	Catering Services

Business Contracts with Officers, Directors and Affiliates

**Company: Tampa Electric Company
For the Year Ended December 31, 1998**

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
16. Timothy L. Guzzle	NationsBank Corporation Charlotte, North Carolina	\$16,304	Credit card services, bank fees and related services
		\$98,061	Pension plan trustee services (Paid indirectly through the parent company, TECO Energy, Inc.)
17. John A. Urquhart	Hubbell, Inc. and its subsidiaries Orange, Connecticut	\$2,051,159	Electrical products
	Enron Corporation Houston, Texas	\$465,450	Emission Allowances
18. Tom L. Rankin	Barnett Banks, Inc. Jacksonville, Florida	\$33,547	Bank fees

*Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return*

Company: Tampa Electric Company

For the Year Ended December 31, 1998

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$1,098,020,438	\$0	\$1,098,020,438	\$1,098,020,438	\$0	\$1,098,020,438	\$0
2	Sales for Resale (447)	89,666,937	89,666,937		89,666,937	89,666,937		0
3	Total Sales of Electricity	1,187,687,375	89,666,937	1,098,020,438	1,187,687,375	89,666,937	1,098,020,438	0
4	Provision for Rate Refunds (449.1)	0	0	0	0	0	0	0
5	Total Net Sales of Electricity	1,187,687,375	89,666,937	1,098,020,438	1,187,687,375	89,666,937	1,098,020,438	0
6	Total Other Operating Revenues (450-456) (A)	59,642,776	0	59,642,776	46,753,932	(65,405)	46,819,337	12,823,439
7	Other (Specify)							
8								
9								
10	Total Gross Operating Revenues	\$1,247,330,151	\$89,666,937	\$1,157,663,214	\$1,234,441,307	\$89,601,532	\$1,144,839,775	\$12,823,439

Notes: (A) Total Other Operating Revenues excludes (\$11,676,909) of deferred retail fuel revenue, (\$841,951) of deferred capacity revenue, (\$304,579) of deferred environmental cost revenue.

These are included on page 114 in lines 11 and 12, respectively.

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

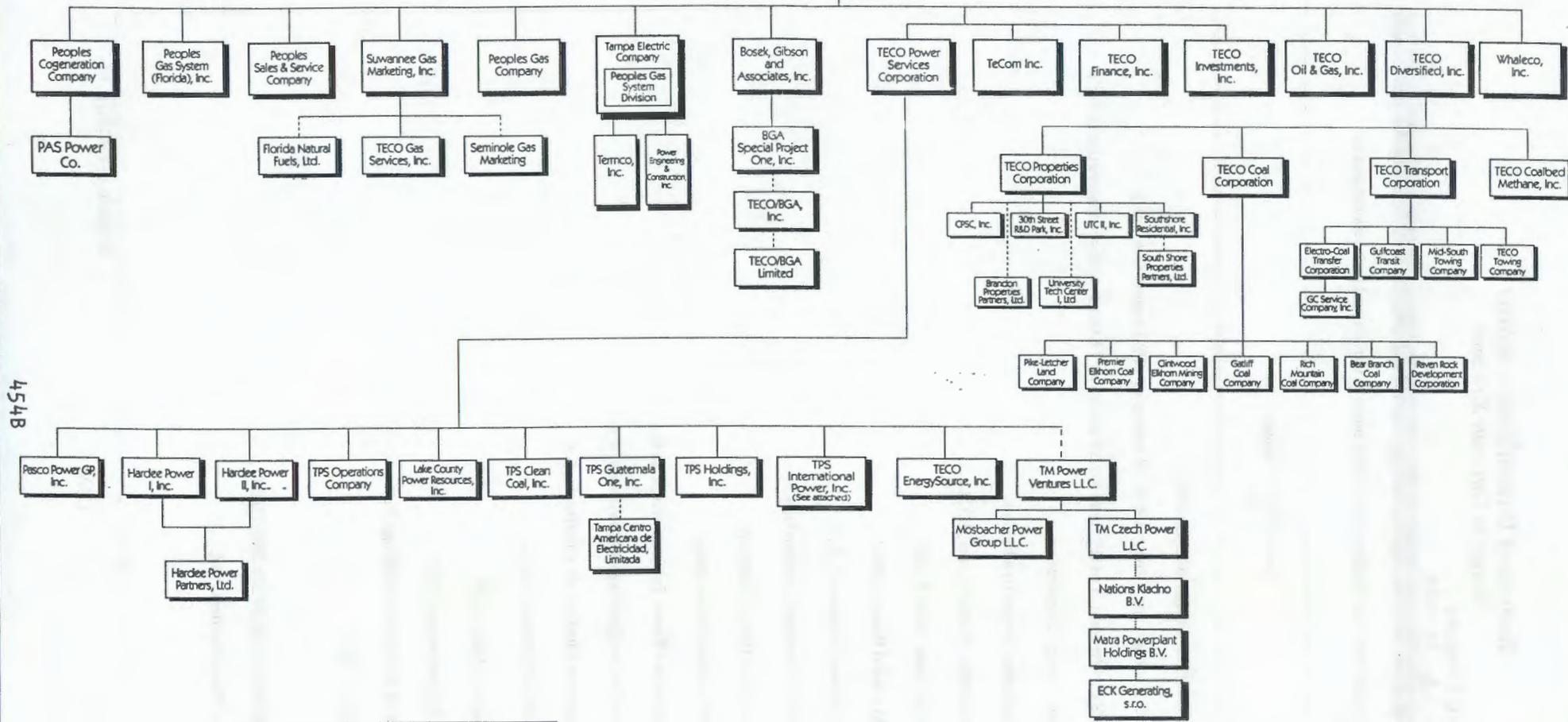
**Company: Tampa Electric Company
For the Year Ended December 31, 1998**

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)
	<u>Additions to Corporate Structure :</u>
April 28, 1998	TPS Holdings, Inc. (Prior to 4-28-98 known as TPS Panama One, Inc.)
June 1, 1998	TPS de Ultramar, Ltd (Prior to 6-1-98 known as TECO Transport International, Inc.)
August 1, 1998	Bear Energy Corporation
August 1, 1998	Mosbacher Power Brasil, Ltda.
August 1, 1998	Mosbacher Power Group, L.L.C.
August 1, 1998	RAM Power India I, Ltd.
August 1, 1998	TM Global Power, L.L.C.
August 1, 1998	TM Power Ventures, L.L.C.
August 7, 1998	TPS de Ultramar Guatemala, S.A.
August 12, 1998	Cambodia Power Company
August 12, 1998	CPC Limited Partnership
August 20, 1998	Mosbacher Power International, L.L.C.
September 11, 1998	Distribucion Electrica de Guatemala, S.A.
September 11, 1998	Empresa Electrica de Guatemala, S.A.
October 6, 1998	TM Czech Power, L.L.C.
October 16, 1998	Nations Kladno, B.V.
October 27, 1998	ECK Generating, S.R.O.
October 27, 1998	Matra Powerplant Holdings, B.V.
November 4, 1998	Whaleco, Inc.
	<u>Deletions to Corporate Structure :</u>
December 30, 1998	City Plaza Partners, Ltd.

Corporate Structure

TECO ENERGY, INC.

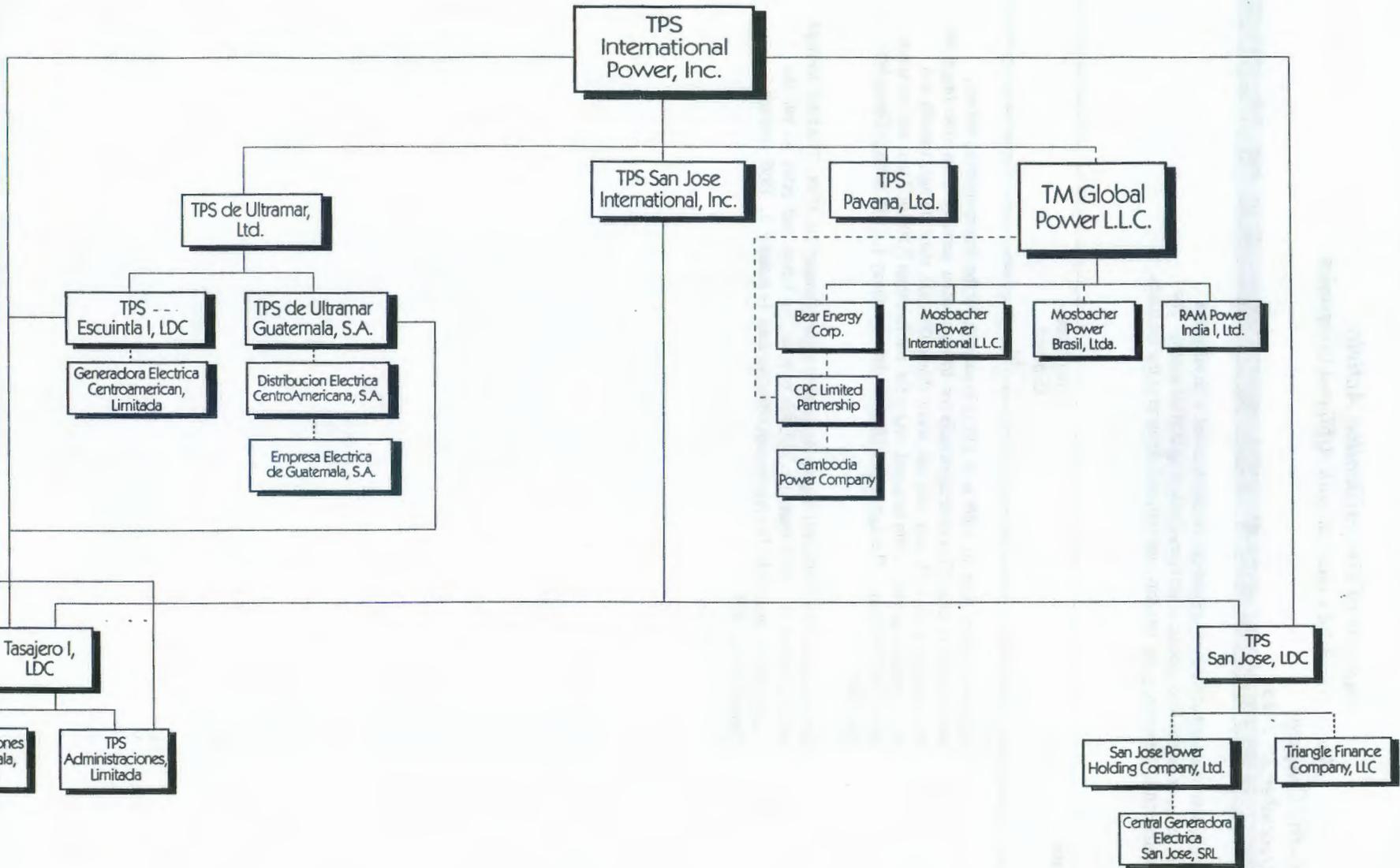


454B

----- Denotes less than 100% ownership

Excludes companies owned less than 5%
095.005.9 3/99

454C



Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 1998

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)
<i>TECO Transport</i>	Agreement dated June 30, 1998 with TECO Transport, for the transportation, storage, and transfer of tons. This agreement calls for transportation services from river origin for not less than 4,000,000 tons and not more than 6,000,000 tons; storage, transfer and transportation services from terminal origin for not less than 7,500,000 tons and not more than 8,500,000 tons. The Agreement effective date is January 1, 1999 through December 31, 2003.
<i>Gatliff Coal Company</i>	Amendment of the 1993 Coal Supply Agreement signed January 20, 1998. The total tonnage to be delivered for 1998 shall be 750,000 tons at the terms and price as per the Agreement as amended. The Agreement effective date is January 1, 1998 through December 31, 1998.

Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company
For the Year Ended December 31, 1998

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Gatliff Coal Company	Coal Purchase	\$33,894,815.00
TECO Transport Corporation	Coal transportation, transfer and storage	\$99,991,774.00
G C Service Company, Inc.	Unloading vessels at plant	\$6,405,078.00
Hardee Power Partners, Ltd	Purchased Power	\$32,516,718.00
Hardee Power Partners, Ltd	Unit Power Sale	\$23,255,972.00

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1998

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	\$12,996,955
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	320,820
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	383,769
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	243,858
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	85,236
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	94,854
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	442,436
TECO Properties Corporation	Lease of parking facilities	Lease agreement 05-29-97 to 05-28-98 05-29-98 to 05-28-99	P	234-09	374,004
TECO Properties Corporation	Lease of building (2)	Lease agreement 09-10-95 to 09-10-2001	P	931-00	111,823
Gatliff Coal Company	Data processing services	Not applicable	S	146-01	949
TECO Properties Corporation	"	"	S	146-03	1,820
Mid-South Towing Company	"	"	S	146-05	1,531
Gulfcoast Transit Company	"	"	S	146-06	6,450
TECO Energy, Inc.	"	"	S	146-09	174,964
TECO Transport Corporation	"	"	S	146-10	5,773
TECO Coal Corporation	"	"	S	146-11	10,426
TeCom, Inc.	"	"	S	146-17	6,333
TECO Power Services Corporation	"	"	S	146-23	49,377
Hardee Power Partners, Ltd.	"	"	S	146-28	8,669
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,893
Electro-Coal Transfer Corporation	Personnel & Executive services	Not applicable	S	146-04	14,214
Mid-South Towing Company	"	"	S	146-05	2,001
Gulfcoast Transit Company	"	"	S	146-06	687
TECO Energy, Inc.	"	"	S	146-09	310,383
TECO Transport Corporation	"	"	S	146-10	121,371
TECO Coal Corporation	"	"	S	146-11	28,315
TeCom, Inc.	"	"	S	146-17	32,039
TPS San Jose International, Inc.	"	"	S	146-22	8,149
TECO Power Services	"	"	S	146-23	27,187
Hardee Power Partners, Ltd.	"	"	S	146-28	8,928
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	16,489

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

(2) Rent paid to University Tech Center II, Inc. which is fully owned by TECO Properties Corporation.

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1998

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.

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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.	Accounting & Regulatory services	Not applicable	S	146-09	\$91,985
TECO Transport Corporation	"	"	S	146-10	76,583
TeCom, Inc.	"	"	S	146-17	21,053
TECO Power Services Corporation	"	"	S	146-23	34,962
Hardee Power Partners, Ltd.	"	"	S	146-28	29,274
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	7,732
Mid-South Towing Company	Marketing & Communications services	Not applicable	S	146-05	705
Gulfcoast Transit Company	"	"	S	146-06	10,021
TECO Energy, Inc.	"	"	S	146-09	359,471
TECO Transport Corporation	"	"	S	146-10	11,842
TECO Coal Corporation	"	"	S	146-11	4,511
TeCom, Inc.	"	"	S	146-17	21,391
TPS San Jose International, Inc.	"	"	S	146-22	314
TECO Power Services Corporation	"	"	S	146-23	27,822
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	13,618
TECO Energy, Inc.	Building services	Not applicable	S	146-09	129,969
TECO Transport Corporation	(janitorial, maintenance,	"	S	146-10	76,183
TeCom, Inc.	furniture purchase, etc.)	"	S	146-17	82,602
TECO Power Services Corporation	"	"	S	146-23	52,359
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	2,009
TECO Energy, Inc.	Vehicle use, transfer and maintenance	Not applicable	S	146-09	11,807
TeCom, Inc.	"	"	S	146-17	9,383
Hardee Power Partners, Ltd.	"	"	S	146-28	1,224
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	8,057
TECO Properties Corporation	Office space cost allocation for TECO Plaza	Not applicable	S	146-03	12,328
TECO Energy, Inc.	"	"	S	146-09	650,758
TECO Transport Corporation	"	"	S	146-10	362,632
TeCom, Inc.	"	"	S	146-17	427,225
TECO Power Services Corporation	"	"	S	146-23	277,363

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 1998

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.

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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 Properties Corporation	Environmental services	Not applicable	S	146-03	\$1,103
Electro-Coal Transfer Corporation	"	"	S	146-04	489
Gulfcoast Transit Company	"	"	S	146-06	1,058
GC Service Company	"	"	S	146-08	323
TECO Coal Corporation	"	"	S	146-11	1,895
Hardee Power Partners, Ltd.	"	"	S	146-28	23,113
TCAE, Limitada (1)	"	"	S	146-35	5,291
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	1,266
TECO Energy, Inc.	Engineering services	Not applicable	S	146-09	18,789
Electro-Coal Transfer Corporation	"	"	S	146-04	1,573
Gulfcoast Transit Company	"	"	S	146-06	218
TeCom, Inc.	"	"	S	146-17	39,350
TPS San Jose International, Inc.	"	"	S	146-22	3,320
TECO Power Services Corporation	"	"	S	146-23	6,516
Hardee Power Partners, Ltd.	"	"	S	146-28	95,519
TCAE, Limitada (1)	"	"	S	146-35	1,816
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	5,236
TECO Properties Corporation	Lease of office space at TECO Plaza	04-25-97 to 04-25-98 04-25-98 to 04-25-99	S	146-03	29,044
Mid-South Towing Company	Telecommunication equipment & services	"	S	146-05	1,601
Gulfcoast Transit Company	"	"	S	146-06	2,926
GC Service Company	"	"	S	146-08	4,438
TECO Energy, Inc.	"	"	S	146-09	11,030
TECO Transport Corporation	"	"	S	146-10	33,407
TECO Coal Corporation	"	"	S	146-11	2,958
TeCom, Inc.	"	"	S	146-17	13,520
TECO Power Services Corporation	"	"	S	146-23	8,758
Hardee Power Partners, Ltd.	"	"	S	146-28	6,746
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	6,805
TECO Energy, Inc.	Purchasing services	Not applicable	S	146-09	79,162
TeCom, Inc.	"	"	S	146-17	1,859
TECO Power Services Corporation	"	"	S	146-23	1,934
Hardee Power Partners, Ltd.	"	"	S	146-28	18,397
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	15,834

(1) TCAE, Limitada - Tampa Centro Americana de Electricidad, Limitada

**Analysis of Diversification Activity
Employee Transfers**

**Company: Tampa Electric Company
For the Year Ended December 31, 1998**

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

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Perm or Temp and Duration
Adams, Michael	Tampa Electric	PGS	Sr Coord Marketing Srvc	Division Marketing Mgr	Permanent
Bell, Frederick	Tampa Electric	PGS	Acct Mgr	Mgr Marketing/Industrial	Permanent
Bronner, Dieter	Tampa Electric	PGS	Principal Engineer	Mgr Capacity Mgmt/Plng	Permanent
Caldwell, James Brent	Tampa Electric	PGS	Admin Gas/Reg Affairs	Mgr Regulatory	Permanent
Hager, Marlen	Tampa Electric	PGS	Mgr Corp Env Srvc	Project Mgr SW FL Exp	Permanent
Hobart, Kent	Tampa Electric	PGS	District Mgr North Tampa	Comrc/Ind Marketing Mgr	Permanent
Hobkirk, Donna	Tampa Electric	PGS	Fin Report Analyst	Staff Accountant	Permanent
Minton, Donna	Tampa Electric	PGS	Mgr O/M/D	Dir Human Resources	Permanent
Pennino, Mary Jo	Tampa Electric	PGS	Dir Desktop Srvc	Dir Strategic Planning	Permanent
Boody, Pat	Tampa Electric	TECO Energy	Coord Bus Info Ctr	Admtr Bus Info	Permanent
Burress, Theresa	Tampa Electric	TECO Energy	Sr Bus Info Specialist	Bus Info Specialist	Permanent
Dease, Catherine	Tampa Electric	TECO Energy	Mgr Energy Mgmt Plng	Mgr Market Research	Permanent
Dinsmore, George	Tampa Electric	TECO Energy	Load Rsrch Analyst	Research Analyst	Permanent
Eydmann, Raymond	Tampa Electric	TECO Energy	Bus Info Spec	Sr Bus Info Spec	Permanent
Guentner, Joan	Tampa Electric	TECO Energy	Sr Resource Mgt Analyst	Assoc Auditor	Permanent
Hernandez, Thomas	Tampa Electric	TECO Energy	Dir Fuels & Envir Svcs	VP Reg Affairs	Permanent
Ogilby, Beth	Tampa Electric	TECO Energy	Lead Info Processor	Assoc Res Mgmt Analyst	Permanent
Pantovic, Jovana	Tampa Electric	TECO Energy	Market Research Analyst	Market Analyst	Permanent
Plevin, Cherie	Tampa Electric	TECO Energy	Generation Plng Analyst	Market Analyst	Permanent
Raish, Carl	Tampa Electric	TECO Energy	Admtr Load Research	Sr Consult Rsrch Analyst	Permanent
Smyer, Drema	Tampa Electric	TECO Energy	Technician	Tech-Research	Permanent
Stephens, Marion	Tampa Electric	TECO Energy	Sr Technical Aide	Claims Administrator	Permanent
Wadsworth, Merlin	Tampa Electric	TECO Energy	VP Corp & Oper Sv	VP Corp & Oper Svc & CIO	Permanent
Wehle, Joann	Tampa Electric	TECO Energy	Sr Contracts Admin	Mgr Fincl Audit Svcs	Permanent
Benton, Barbara	Tampa Electric	TECO Power Svcs	Planning Analyst	Market Analyst	Permanent
Martinez, Nestor	Tampa Electric	TECO Power Svcs	Mgr WSA	Dir Development	Permanent
Schuyler, Michael	Tampa Electric	TECO Power Svcs	Dir Gas Supply & Reg Affr	VP Marketing	Permanent
Serrano, Fernando	Tampa Electric	TECO Power Svcs	Sr Admtr By Products	Sr Financial Analyst	Permanent
Barney, Michael	PGS	Tampa Electric	Mgr Procurement	Mgr Procurement	Permanent
Betts, Margaret	PGS	Tampa Electric	Supvr Cust Srvc	Supvr Cust Inquiry	Permanent
Blythe, Victoria	PGS	Tampa Electric	Data Administrator	I/TE Bus Analyst	Permanent
Brennan, John	PGS	Tampa Electric	Supvr Computer Ops	Supvr Computer Ops	Permanent
Charlow, Weston	PGS	Tampa Electric	Systems Analyst	Systems Analyst	Permanent
Conner, Norman	PGS	Tampa Electric	Systems Analyst	Systems Analyst	Permanent
Crowder, Charles	PGS	Tampa Electric	Buyer/Analyst	Buyer/Analyst	Permanent
Dabinet, Wayne	PGS	Tampa Electric	Lead System Analyst	Lead System Analyst	Permanent
Elders, Cole	PGS	Tampa Electric	System Programmer	System Programmer	Permanent
Fix, Robert	PGS	Tampa Electric	Systems Analyst	Systems Analyst	Permanent
Gadsden, Robert	PGS	Tampa Electric	Mgr IT Strategy & Arch	Mgr IT Strategy/Arch	Permanent
Gentzel, Annette	PGS	Tampa Electric	Documentation Specialist	Documentation Spec	Permanent
Harrison, Debra	PGS	Tampa Electric	Mgr Operational Systems	Mgr Op Sys	Permanent
Holloway, Elsa	PGS	Tampa Electric	Lead Data Base Analyst	Lead Data Base Analyst	Permanent
Huth, Maria	PGS	Tampa Electric	Supvr Cust Inquiry	Supvr Cust Inquiry	Permanent
Jensen, Dan	PGS	Tampa Electric	System Programmer	System Programmer	Permanent
Kumbat, Thomas	PGS	Tampa Electric	System Programmer	System Programmer	Permanent
McCormick, Joseph	PGS	Tampa Electric	Mgr Reg Coord	Mgr Reg Coord	Permanent
McGurk, Frances	PGS	Tampa Electric	Material System Analyst	Matls Sys Analyst	Permanent
Moore, John	PGS	Tampa Electric	Mgr Data Center	Mgr Data Center	Permanent
Oman, Cynthia	PGS	Tampa Electric	Desktop Support Analyst	Desktop Support Analyst	Permanent
Phillips, Brian	PGS	Tampa Electric	Programmer Analyst	Programmer Analyst	Permanent
Sturgill, Teri	PGS	Tampa Electric	Mgr Recruitment/Staffing	Mgr Recrmtnt & Staffing	Permanent
Tyson, Bonnie	PGS	Tampa Electric	PC Analyst	PC Analyst	Permanent
Ramil, John	TECO Energy	Tampa Electric	VP Finance & CFO	President, Tampa Electric	Permanent
Pennock, Brenda	TECO Energy	Tampa Electric	Coord Comp-Svngs-Retire	Comp & Benefits Spec	Permanent
Martin, Lourdes	TECO Energy	Tampa Electric	Coord Grp Hlth Plans	Coord Grp Hlth Plans	Permanent
Brown, Deirdre	TECO Energy	Tampa Electric	Dir Audit Srvc	Dir Elec/Reg Affairs	Permanent
Lee, Miriam	TECO Energy	Tampa Electric	Corp Counsel	Mgr Fuels	Permanent
Miller, Patrick	TECO Energy	Tampa Electric	Dir Comp & Benefits	Dir Comp & Benefits	Permanent
McCoy, Wendy	TECO Energy	Tampa Electric	Admtr Health Plans	Mgr Healthcare & HRIS	Permanent
Badgerow, James	TECO Power Svcs	Tampa Electric	Sr Project Engineer	Mgr Adv Technology	Permanent
Amato, Linda	TeCom	Tampa Electric	Admin Supp Spec	Sr Admin Spec	Permanent
Shepard, Paul	TeCom	Tampa Electric	Engr-Sales	Product Coordinator	Permanent
Alonso, Vincent	TTT	Tampa Electric	Team Leader Maintenance	Supvr Stores	Permanent