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May 22, 2014

HAND DELIVERED

**REDACTED**

Ms. Carlotta S. Stauffer  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance  
Incentive Factor; FPSC Docket No. 140001-EI

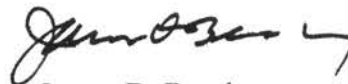
Dear Ms. Stauffer:

We submit on behalf of Tampa Electric Company two redacted versions of Staff's Audit Work Papers pursuant to Audit Control No. 14-027-2-4. This filing is being accompanied by a Request for Confidential Classification and Motion for Temporary Protective Order being separately filed this date with your office.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

RECEIVED FPSC  
14 MAY 22 PM 1:38  
COMMISSION  
CLERK

COM \_\_\_\_\_ JDB/pp  
AFD 1 \_\_\_\_\_ Enclosure

APA \_\_\_\_\_ ec: All parties of record (w/o enc.)

ECO \_\_\_\_\_

ENG \_\_\_\_\_

GCL \_\_\_\_\_

IDM \_\_\_\_\_

TEL \_\_\_\_\_

CLK \_\_\_\_\_

**Workpapers P43-2, pg 2**

**has been redacted.**

**REDACTED**  
 Capacity Cost Recovery Clause  
 Docket 140001-E1  
 ACN# 14-027-2-4  
 January 1- December 31, 2013

TAMPA ELECTRIC COMPANY - ENERGY ACCOUNTING & BILLING

SCHEDULE "COST BASED (CB)" SALES FOR: April-13

COMPANY	5218779-1918		TOTAL REVENUE (\$ MILLION Column E-F)					TRANSMISSION CHARGES			3RD PARTY TRANSMISSION		
	ENERGY kWh's BILLED	TOTAL REVENUE (\$ MILL) (A)	TOTAL ENERGY CHARGE (A)	TOTAL FUEL COSTS FUEL COST LESS-902 (B)	502 EXPENSE (C)	TOTAL VOM EXPENSE (D)	TOTAL 10% ADDER (E)	TOTAL CAPACITY (F)	PT TO PT (G)	SCHEDULED (H)	TOTAL TRANSMISSION (I)	FEF (J)	PBC (K)
FPC CB	540	21,550.00	19,851.59	17,599.65	3.00	5448.70		\$1,289.96	\$21.33	1,311.29	-	-	-
Total FPC	540	21,550.00	19,851.59	17,599.65	3.00	5448.70		1,289.96	21.33	1,311.29	-	-	-
FPL CB	3,395	163,950.00	139,794.04	122,809.21	97.54	54,509.30		\$14,052.97	\$194.22	14,247.19	-	-	-
Total FPL	3,395	163,950.00	139,794.04	122,809.21	97.54	54,509.30		14,052.97	194.22	14,247.19	-	-	-
PFW CB	0	-	-	-	-	\$0.00		\$0.00	\$0.00	-	-	-	-
Total PFW	0	-	-	-	-	-		-	-	-	-	-	-
PLX CB	0	-	-	-	-	\$0.00		\$0.00	\$0.00	-	-	-	-
Total PLX	0	-	-	-	-	-		-	-	-	-	-	-
POU CB	1,135	66,010.00	57,540.10	51,540.26	10.14	800.70		\$4,742.92	\$44.78	4,787.70	-	-	-
Total POU	1,135	66,010.00	57,540.10	51,540.26	10.14	800.70		4,742.92	44.78	4,787.70	-	-	-
RCI CB	12,021	464,494.00	396,514.77	345,485.09	127.12	16,444.84		\$41,196.70	\$473.80	\$41,670.50	-	-	-
Total RCI	12,021	464,494.00	396,514.77	345,485.09	127.12	16,444.84		41,196.70	473.80	41,670.50	-	-	-
SEC		307,415.00	249,318.91	214,081.26	74.29	12,498.00		\$26,817.49	\$283.35	27,100.84	-	-	-
Total SEC	7,325	307,415.00	249,318.91	214,081.26	74.29	12,498.00		26,817.49	283.35	27,100.84	-	-	-
TEA CB	2,957	145,902.00	121,909.55	108,987.08	37.77	1,993.50		\$10,226.19	\$116.46	10,342.65	-	-	-
Total TEA	2,957	145,902.00	121,909.55	108,987.08	37.77	1,993.50		10,226.19	116.46	10,342.65	-	-	-
	0	-	-	-	-	-		-	-	-	-	-	-
	0	-	-	-	-	-		-	-	-	-	-	-
TOTAL CB	27,373	1,169,321.00	984,928.95	860,582.47	288.85	36,693.44		97,775.03	1,073.84	98,848.87	-	-	-

W/P 43-2  
 3-139

**CONFIDENTIAL**



REDACTED

Tampa Electric Company  
Capacity Cost Recovery Clause  
Docket 140001-EI  
ACN# 14-027-2-4  
January 1- December 31, 2013

CAPACITY SALES DETAIL  
Apr-13

		TRANSMISSION CHARGES			TOTAL	(MW)
		PT TO PT 3rd party	REACTIVE	SCHEDULING	CAPACITY (\$'s)	
Florida Power & Light	SCHEDULE C	-	-	-	-	-
Reedy Creek	SCHEDULE C	-	-	-	-	-
FL Municipal Power	SCHEDULE C	-	-	-	-	-
Progress Energy	SCHEDULE C	-	-	-	-	-
Seminole Electric	SCHEDULE C	-	-	-	-	-
<b>TOTAL</b>	<b>SCHEDULE C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Progress Energy	SCHEDULE CB	1,239.36	-	21.33	1,260.69	540.00
Florida Power & Light	SCHEDULE CB	14,052.37	-	134.22	14,186.59	3,395.00
Orlando Utilities	SCHEDULE CB	4,742.92	-	44.78	4,787.70	1,135.00
Reedy Creek	SCHEDULE CB	41,198.70	-	473.80	41,670.50	10,021.00
Seminole Electric	SCHEDULE CB	28,317.49	-	298.35	28,606.84	7,325.00
The Energy Authority	SCHEDULE CB	10,228.19	-	116.48	10,344.65	2,657.00
<b>TOTAL</b>	<b>SCHEDULE CB SALES</b>	<b>97,778.03</b>	<b>-</b>	<b>\$1,078.94</b>	<b>98,854.97</b>	
CALPEA	SCHEDULE MA	-	-	-	-	-
Cargill Alliant	SCHEDULE MA	-	-	-	-	-
EXGEN(Constellation)	SCHEDULE MA	931.31	-	6.80	938.11	171.00
Cincinnati Gas & Electric	SCHEDULE MA	-	-	-	-	-
COBB Electric Membership	SCHEDULE MA	-	-	-	-	-
Morgan Stanley	SCHEDULE MA	4,330.88	-	38.40	4,369.28	909.00
EDF Trading	SCHEDULE MA	2,351.74	-	24.58	2,376.32	612.00
Florida Power & Light	SCHEDULE MA	-	-	-	-	-
Florida Power Corp.	SCHEDULE MA	-	-	-	-	-
Homestead	SCHEDULE MA	-	-	-	-	-
City of Lakeland	SCHEDULE MA	112.79	-	0.90	113.69	27.00
New Smyrna Beach	SCHEDULE MA	3,708.85	-	37.08	3,743.83	963.00
Orlando Utilities	SCHEDULE MA	-	-	-	-	-
Reedy Creek	SCHEDULE MA	-	-	-	-	-
Seminole Electric	SCHEDULE MA	-	-	-	-	-
City of Tallahassee	SCHEDULE MA	-	-	-	-	-
The Energy Authority	SCHEDULE MA	3,477.47	-	14.98	3,482.45	374.00
TEC Wholesale Marketing	SCHEDULE MA	-	-	-	-	-
Southern Company	SCHEDULE MA	27,046.31	-	141.87	27,187.98	833.00
JP Morgan Ventures	SCHEDULE MA	1,538.70	-	16.02	1,554.72	400.00
<b>TOTAL</b>	<b>SCHEDULE MA</b>	<b>43,496.05</b>	<b>-</b>	<b>278.43</b>	<b>43,774.48</b>	
Florida Power Corp.	OFF-SYSTEM SALES	-	-	-	-	-
Florida Power & Light	OFF-SYSTEM SALES	-	-	-	-	-
<b>TOTAL</b>	<b>OFF-SYSTEM SALES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CAPACITY CHARGES

CONFIDENTIAL

TOTAL CAPACITY  
Per Recoverable Memo  
Variance



Total CB  
4372  
139

W/P43-2  
8/29



REDACTED

Tampa Electric Company  
Capacity Cost Recovery Clause  
Docket 140001-EI  
ACN# 14-027-2-4  
January 1- December 31, 2013

CAPACITY SALES DETAIL  
Apr-13  
PRIOR PERIOD ADJUSTMENTS

		TRANSMISSION CHARGES						TOTAL CAPACITY
		MONTH	PT TO PT 3rd party	REACTIVE	SC	LONG		
<u>C Broker</u>								
	TOTAL	SCH C BROKER SALES				SCHDU		
<u>Market Based</u>								
	TOTAL	SCHEDULE MA	0.00	0.00		0.00		
<u>CB COST BASE SALES</u>								
Reedy Creek		SCHEDULE CB (est)						
		SCHEDULE CB (act)						
			Mar					
			Mar					
			Mar - Adj					
	TOTAL	COST BASED SALES						
		CAPACITY CHARGES						TOTAL CAPACITY
		MONTH						

Per Recoverable Memo  
Variance

Total capacity

422  
8/39

CONFIDENTIAL



W/p43-2  
9/39

**Workpapers P43-2, pg 10 – 16, 37 - 39**

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**Workpapers P43-3, pg 2**

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**REDACTED**  
 Capacity Cost Recovery Clause  
 Docket 140001-E1  
 ACN# 14-027-2-4  
 January 1 - December 31, 2013

TAMPA ELECTRIC COMPANY - ENERGY ACCOUNTING & BILLING																	
SCHEDULE "COST BASED (CB)" SALES FOR August-13																	
COMPANY	ENERGY kWh's BILLED	1		2		3		4		5		6		7		8	
		TOTAL	TOTAL	TOTAL FUEL COSTS	FUEL COST	ROL	TOTAL	TOTAL	TOTAL	TRANSMISSION CHARGES	TOTAL	3rd PARTY TRANSMISSION					
		REVENUES (BILL)	ENERGY CHARGES	LESS S&S	(\$)	EXPENSE	(\$)	(\$)	(\$)	(\$)	PT 10 PT	(\$)	(\$)	(\$)	(\$)	(\$)	
FPC CB	1,195	558,685.00	532,195.88	46,613.43	0.97	\$886.85											
Total FPC	1,195	58,685.00	52,195.88	46,613.45	0.97	886.85											
FPL CB	115	\$4,430.00	\$3,489.22	2,801.79	0.16	\$378.70											
Total FPL	115	4,430.00	3,489.22	2,801.79	0.16	378.70											
PPW CB	0	\$0.00	-	-	-	\$0.00											
Total PPW	0	-	-	-	-	-											
PLK CB	0	\$0.00	-	-	-	\$0.00											
Total PLK	0	-	-	-	-	-											
POU CB	100	\$4,500.00	\$3,524.40	2,851.84	0.16	\$352.00											
Total POU	100	4,500.00	3,524.40	2,851.84	0.16	352.00											
RC CB	255	\$8,955.00	\$7,287.33	6,287.59	0.48	\$434.80											
Total RC	255	8,955.00	7,287.33	6,287.59	0.48	434.80											
SEC CB	90	\$2,880.00	\$2,627.46	2,158.20	0.20	\$232.20											
Total SEC	90	2,880.00	2,627.46	2,158.20	0.20	232.20											
TEA CB	1,145	\$44,375.00	\$37,086.28	30,586.47	1.63	\$3,171.85											
Total TEA	1,145	44,375.00	37,086.28	30,586.47	1.63	3,171.85											
<b>TOTAL CB</b>	<b>2,900</b>	<b>123,825.00</b>	<b>106,214.35</b>	<b>\$1,217.12</b>	<b>3.88</b>	<b>5,400.60</b>											

W P 43-3  
 3/32

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PAID



**Workpapers P43-3, pgs 8 - 13**

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REDACTED

Tampa Electric Company  
Capacity Cost Recovery Clause  
Docket 140001-EI  
ACN# 14-027-2-4  
January 1- December 31, 2013

CAPACITY SALES DETAIL  
Aug-13

			TRANSMISSION CHARGES			TOTAL	
			PT TO PT 3rd party	REACTIVE	SCHEDULING	CAPACITY (Ea)	(MW)
Florida Power & Light	SCHEDULE C	-	-	-	-	-	-
Ready Creek	SCHEDULE C	-	-	-	-	-	-
FL Municipal Power	SCHEDULE C	-	-	-	-	-	-
Progress Energy	SCHEDULE C	-	-	-	-	-	-
Seminole Electric	SCHEDULE C	-	-	-	-	-	-
<b>TOTAL</b>	<b>SCHEDULE C</b>						
Progress Energy	SCHEDULE CB	3,482.76	-	59.81	3,542.57	1,185	4/3
Florida Power & Light	SCHEDULE CB	258.30	-	5.76	264.06	115	1/5/32
Orlando Utilities	SCHEDULE CB	470.08	-	4.98	475.04	100	3/32
Ready Creek	SCHEDULE CB	1,100.79	-	12.79	1,113.52	255	3/32
Seminole Electric	SCHEDULE CB	201.67	-	4.49	206.16	80	3/32
The Energy Authority	SCHEDULE CB	5,309.23	-	57.55	5,366.78	1,145	3/32
<b>TOTAL</b>	<b>SCHEDULE CB SALES</b>	<b>10,833.81</b>		<b>146.32</b>	<b>10,979.14</b>		
Cargill	SCHEDULE MA	-	-	-	-	-	-
PLK	SCHEDULE MA	-	-	-	-	-	-
EXGEN (Constellation)	SCHEDULE MA	1,749.70	-	33.07	1,782.77	850.00	4/32
Cincinnati Gas & Electric	SCHEDULE MA	-	-	-	-	-	-
COBB Electric Membership	SCHEDULE MA	-	-	-	-	-	-
Morgan Stanley	SCHEDULE MA	1,091.88	-	31.82	1,082.18	500.00	5/32
EDF Trading	SCHEDULE MA	286.29	-	2.81	289.10	50.00	4/32
Florida Power & Light	SCHEDULE MA	-	-	-	-	-	-
Florida Power Corp.	SCHEDULE MA	-	-	-	-	-	-
Homesstead	SCHEDULE MA	-	-	-	-	-	-
City of Lakeland	SCHEDULE MA	-	-	-	-	-	-
New Smyrna Beach	SCHEDULE MA	-	-	-	-	-	-
Orlando Utilities	SCHEDULE MA	1,312.97	-	19.83	1,332.70	850.00	3/32
Ready Creek	SCHEDULE MA	-	-	-	-	-	-
Seminole Electric	SCHEDULE MA	-	-	-	-	-	-
City of Tallahassee	SCHEDULE MA	-	-	-	-	-	-
The Energy Authority	SCHEDULE MA	1,215.64	-	15.38	1,330.82	300.00	7/32
TEC Wholesale Marketing	SCHEDULE MA	-	-	-	-	-	-
Southern Company	SCHEDULE MA	115.24	-	2.88	117.89	200.00	6/32
JP Morgan Ventures	SCHEDULE MA	144.28	-	1.83	145.81	80.00	5/32
<b>TOTAL</b>	<b>SCHEDULE MA</b>	<b>6,584.48</b>		<b>108.80</b>	<b>6,670.28</b>		
Florida Power Corp.	OFF-SYSTEM SALES	-	-	-	-	-	-
Florida Power & Light	OFF-SYSTEM SALES	-	-	-	-	-	-
<b>TOTAL</b>	<b>OFF-SYSTEM SALES</b>						

CAPACITY CHARGES

CONFIDENTIAL

(PBU)

TOTAL CAPACITY

Per Recoverable Memo  
Variance

Total CB

4323  
1/32

W/P43-3  
19/32

**Workpapers P43-3, pgs 30 - 32**

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**Workpapers P43-4, pgs 2 - 9**

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TAMPA ELECTRIC COMPANY - ENERGY ACCOUNTING & BILLING

SCHEDULE "COST" BASED (CB) SALES FOR

October-13

COMPANY	TOTAL REVENUE LESS DISCOUNTS													
	TOTAL REVENUE (A)		TOTAL ENERGY CHARGE (B)		TOTAL FUEL COSTS		TOTAL VOM EXPENSE (E)		TOTAL SOE ADJER (F)		TRANSMISSION CHARGES		TOTAL	
	REVENUE (A)	(B)	FUEL COST LESS SOE (C)	SOE EXPENSE (D)	VOM EXPENSE (E)	SOE ADJER (F)	PT TO PT (G)	SCHEDULED (H)	TRANSMISSION (I)	PEP (J)	REC (K)	PPL (L)		
FPC CB	9,035	\$410,305.00	\$330,718.11	276,785.20	7.35	\$24,014.65		\$39,983.88	\$451.92	\$40,435.80				
Total FPC	9,035	410,305.00	330,718.11	276,785.20	7.35	24,014.65		39,983.88	451.92	40,435.80				
FPL CB	8,675	\$472,690.00	\$378,888.20	326,103.52	13.73	\$16,964.40		\$35,813.13	\$434.10	36,247.23				
Total FPL	8,675	472,690.00	378,888.20	326,103.52	13.73	16,964.40		35,813.13	434.10	36,247.23				
PFW CB	0	\$0.00	-	-	-	\$0.00		\$0.00	\$0.00	-				
Total PFW	0	-	-	-	-	-		-	-	-				
PLX CB	0	\$0.00	-	-	-	\$0.00		\$0.00	\$0.00	-				
Total PLX	0	-	-	-	-	-		-	-	-				
POU CB	600	\$28,200.00	\$22,235.40	18,053.06	0.94	\$2,160.00		\$2,834.34	\$30.03	\$2,864.37				
Total POU	600	28,200.00	22,235.40	18,053.06	0.94	2,160.00		2,834.34	30.03	2,864.37				
RCI CB	3,705	\$134,517.50	\$116,888.06	98,863.84	7.41	\$8,691.65		\$14,377.27	\$185.22	\$14,562.49				
Total RCI	3,705	134,517.50	116,888.06	98,863.84	7.41	8,691.65		14,377.27	185.22	14,562.49				
SEC CB	2,795	\$108,635.00	\$93,131.68	77,848.24	4.91	\$6,826.35		\$6,550.49	\$139.88	\$6,690.37				
Total SEC	2,795	108,635.00	93,131.68	77,848.24	4.91	6,826.35		6,550.49	139.88	6,690.37				
TEA CB	175	\$6,195.00	\$4,965.35	4,095.75	0.25	\$417.95		\$765.69	\$8.63	\$774.32				
Total TEA	175	6,195.00	4,965.35	4,095.75	0.25	417.95		765.69	8.63	774.32				
<b>TOTAL CB</b>	<b>24,985</b>	<b>\$1,660,542.50</b>	<b>946,826.79</b>	<b>803,748.61</b>	<b>34.59</b>	<b>\$9,075.00</b>		<b>100,328.98</b>	<b>1,289.78</b>	<b>101,618.76</b>				

Tampa Electric Company  
Capacity Cost Recovery Clause  
Docket 140001-EI  
ACN# 14-027-2-4  
January 1- December 31, 2013

W/P 43-4  
10/30

REDACTED



REDACTED

Tampa Electric Company  
 Capacity Cost Recovery Clause  
 Docket 140001-EI  
 ACN# 14-027-2-4  
 January 1- December 31, 2013

CAPACITY SALES DETAIL  
 Oct-13

		TRANSMISSION CHARGES			TOTAL	(MW)
		PT TO PT 3rd party	REACTIVE	SCHEDULING	CAPACITY (\$)	
Florida Power & Light	SCHEDULE C	-	-	-	-	-
Reedy Creek	SCHEDULE C	-	-	-	-	-
FL Municipal Power	SCHEDULE C	-	-	-	-	-
Progress Energy	SCHEDULE C	-	-	-	-	-
Seminole Electric	SCHEDULE C	-	-	-	-	-
<b>TOTAL</b>	<b>SCHEDULE C</b>	-	-	-	-	-
Progress Energy	SCHEDULE CB	36,083.88	-	451.92	40,433.00	8,035
Florida Power & Light	SCHEDULE CB	35,813.13	-	434.10	36,247.23	8,875
Orlando Utilities	SCHEDULE CB	2,834.34	-	-30.03	2,864.37	600
Reedy Creek	SCHEDULE CB	14,377.27	-	165.22	14,892.49	3,706
Seminole Electric	SCHEDULE CB	6,560.49	-	139.88	6,893.37	2,795
The Energy Authority	SCHEDULE CB	785.89	-	8.63	774.82	176
<b>TOTAL</b>	<b>SCHEDULE CB SALES</b>	<b>100,324.80</b>	<b>-</b>	<b>\$1,248.78</b>	<b>101,674.68</b>	
Cargill	SCHEDULE MA	-	-	-	-	-
PLK	SCHEDULE MA	-	-	-	-	-
EXGEN (Constellation)	SCHEDULE MA	2,313.07	-	24.50	2,337.57	11/9 880.00
Cincinnati Gas & Electric	SCHEDULE MA	-	-	-	-	-
COBB Electric Membership	SCHEDULE MA	-	-	-	-	-
Morgan Stanley	SCHEDULE MA	2,444.68	-	44.57	2,489.25	12/30 875.00
EDF Trading	SCHEDULE MA	2,888.70	-	38.23	2,897.93	11/30 771.00
Florida Power & Light	SCHEDULE MA	-	-	-	-	-
Florida Power Corp.	SCHEDULE MA	-	-	-	-	-
Homestead	SCHEDULE MA	35.46	-	0.78	36.24	11/30 16.00
City of Lakeland	SCHEDULE MA	-	-	-	-	-
New Smyrna Beach	SCHEDULE MA	2,998.93	-	35.79	2,632.72	11/30 728.00
Orlando Utilities	SCHEDULE MA	-	-	-	-	-
Reedy Creek	SCHEDULE MA	-	-	-	-	-
Seminole Electric	SCHEDULE MA	-	-	-	-	-
City of Tallahassee	SCHEDULE MA	-	-	-	-	-
The Energy Authority	SCHEDULE MA	5,691.40	-	88.22	5,749.62	11/30 735.00
TEC Wholesale Marketing	SCHEDULE MA	-	-	-	-	-
Southern Company	SCHEDULE MA	901.41	-	6.70	308.11	11/30 130.00
JP Morgan Ventures	SCHEDULE MA	738.45	-	9.80	748.25	11/30 195.00
<b>TOTAL</b>	<b>SCHEDULE MA</b>	<b>16,968.16</b>	<b>-</b>	<b>249.59</b>	<b>17,198.89</b>	
Florida Power Corp.	OFF-SYSTEM SALES	-	-	-	-	-
Florida Power & Light	OFF-SYSTEM SALES	-	-	-	-	-
<b>TOTAL</b>	<b>OFF-SYSTEM SALES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CAPACITY CHARGES



CONFIDENTIAL

TOTAL CAPACITY

Per Recoverable Memo  
 Variance

Total CB  
 434  
 1/31

W/P 43-4  
 15/80

**Workpapers P43-4, pgs 30 - 35**

**have been redacted.**