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BUREAU OF ELECTRIC ACCOUNTING
DIVISION OF ELECTRIC & GAS

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Form Approved
OMB No. 1902-0021
(Expires 9/30/90)



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.

Exact Legal Name of Respondent (Company)
Tampa Electric Company

Year of Report
Dec 31, 19 82

To: Joseph D. Jenkins, Director
Division of Electric and Gas
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0868

We represent to the best of our knowledge and belief that our annual report for the year ended 1989, as filed pursuant to Commission rule, is in substantial compliance with the following, except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines for inter/intra company allocations, if any.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

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

G. F. Anderson
President and Chief Operating Officer

(Name and Title of Chief
Executive Officer)

/s/ G. F. Anderson

(Signature)

April 30, 1990

(date)

L. L. Lefler
Vice President - Controller

(Name and Title of Chief
Financial Officer)

/s/ L. L. Lefler

(Signature)

April 30, 1990

(date)

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors
Tampa Electric Company:

We have audited the balance sheets of Tampa Electric Company as of December 31, 1989 and 1988, and the related statements of income, for the years then ended, and the statement of retained earnings and cash flows for the year ended December 31, 1989, included on pages 110 through 122F of the accompanying Federal Energy Regulatory Commission Form No. 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 1989 and 1988, the results of its operations and its cash flows for the year ended December 31, 1989, and net income for the year ended December 31, 1988, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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

Coopers & Lybrand

Tampa, Florida
January 30, 1990

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

- (1) One million megawatt hours of total annual sales.
- (2) 100 megawatt hours of annual sales for resale.
- (3) 500 megawatt hours of annual gross interchange out.
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:

U.S. Department of Energy
Energy Information Administration EI 541
Mail Station: BG-094
Forrestal Building
Washington, D.C.

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 946
Washington, D.C. 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
 - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet.

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)

(c) Continued

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

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

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

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

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

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

IV. When to Submit:

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ()
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 946
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.)—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

- "Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
- (3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;
- (4) 'person' means an individual or a corporation;
- (5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
- (7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;
- (11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

EXCERPTS FROM THE LAW (Continued)

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

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

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

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

GENERAL PENALTIES

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent <p style="text-align: center;">Tampa Electric Company</p>	02 Year of Report <p style="text-align: center;">Dec 31, 19 <u>89</u></p>	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of year (Street, City, State, Zip Code) <p style="text-align: center;">702 N. Franklin Street, Tampa, Florida 33602</p>		
05 Name of Contact Person <p style="text-align: center;">Lester L. Lefler</p>	06 Title of Contact Person <p style="text-align: center;">Vice Pres.-Controller</p>	
07 Address of Contact Person (Street, City, State, Zip Code) <p style="text-align: center;">702 N. Franklin Street, Tampa, Florida 33602</p>		
08 Telephone of Contact Person, including Area Code <p style="text-align: center;">(813) 228-4111</p>	09 This Report is <p style="text-align: center;">(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission</p>	10 Date of Report (Mo, Da, Yr) <p style="text-align: center;">April 30, 1990</p>
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report, that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including including December 31 of the year of the report		
01 Name <p style="text-align: center;">L. L. Lefler</p>	03 Signature <p style="text-align: center;">/s/ L. L. Lefler</p>	04 Date Signed (Mo, Da, Yr) <p style="text-align: center;">April 30, 1990</p>
02 Title <p style="text-align: center;">Vice President-Controller</p>		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction		

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1990	Year of Report Dec. 31, 1989
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LIST OF SCHEDULES (Electric Utility)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain

pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106-107	Ed. 12-87	107 - None
Important Changes During the Year	108-109	Ed. 12-88	109 - None
Comparative Balance Sheet	110-113	Ed. 12-89	
Statement of Income for the Year	114-117	Ed. 12-89	115-116 - None
Statement of Retained Earnings for the Year	118-119	Ed. 12-89	
Statement of Cash Flows	120-121	Ed. 12-89	
Notes to Financial Statements	122-123	Ed. 12-89	123 - None
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-89	201 - None
Nuclear Fuel Materials	202-203	Ed. 12-89	202 - None
Electric Plant in Service	204-207	Ed. 12-88	
Electric Plant Leased to Others	213	Ed. 12-89	213 - None
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress—Electric	216	Ed. 12-87	
Construction Overheads—Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Ed. 12-87	
Investment in Subsidiary Companies	224-225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Extraordinary Property Losses	230	Ed. 12-88	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-88	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-87	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-88	

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) April 30, 1989	Year of Report Dec. 31, 1989
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-89	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes—Accelerated Amortization Property	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-88	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-89	
Sales of Electricity by Rate Schedules	304	Ed. 12-88	
Sales for Resale	310-311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320-323	Ed. 12-88	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326-327	Ed. 12-88	
Interchange Power	328-329	Ed. 12-88	
Transmission of Electricity for or by Others	332	Ed. 12-87	
Miscellaneous General Expenses—Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	337-338 -None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-88	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	356 - None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Ed. 12-89	
Monthly Peaks and Output	401	Ed. 12-88	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-89	None
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	None
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	None

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) April 30, 1990	Year of Report Dec. 31, 1989
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	Ed. 12-87	
Transmission Lines Added During Year	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	450 - None
Stockholders' Reports	—		None

NAME OF RESPONDENT:

Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

GENERAL INFORMATION

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

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

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

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

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

N/A

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

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

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

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

(2) NO

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust. 2. If the above required information is available from the SEC 10K Report Form filing, a specific reference report form (i.e. year and company title) may be listed provided the fiscal years for both the 10 K report and this report are compatible.

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

NAME OF RESPONDENT:

Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:

Dec. 31, 1989

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in

which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

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

DEFINITIONS

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

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

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

4. Joint control is that in which neither interest can

effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

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

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

TECO Energy, Inc.
 TECO Diversified, Inc.
 TECO Transport & Trade Corporation
 Electro-Coal Transfer Corporation
 G C Service Company, Inc.
 Gulfcoast Transit Company
 Mid South Towing Company
 TECO Towing Company
 TECO Coal Corporation
 Clintwood Elkhorn Mining Company
 Getliff Coal Company
 Rich Mountain Coal Company
 TECO Properties Corporation
 TECO Coalbed Methane, Inc.
 TECO Power Services Corporation
 TECO Investments, Inc.
 TECO Finance, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1989

OFFICERS

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

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Operating Officer	G.F. Anderson	200,750
2	Senior Vice President - Production	M.A. Turner (Retired May 1, 1989)	67,482
3	Vice President - Services	C.S. Campbell	98,750
4	Vice President - Regulatory Affairs	W.W. Cantrell	93,625
5	Vice President - Information Services	G.A. Elhers *	96,350
6	Vice President - Controller	L.L. Lefler	88,375
7	Vice President - Corporate Communications	T.A. Ruddell	87,392
8	Vice President - Customer Services and Marketing	W.T. Snyder	92,875
9	Vice President - Human Resources	K.S. Surgenor *	128,750
10	Vice President - Production Operations and		
11	Maintenance	R.F. Tomczak	111,625
12	Vice President - Transmission and Distribution	H.I. Wilson	107,250
13	Assistant Vice President	J.R. Rowe, Jr.	88,875
14	Secretary and Treasurer	J.E. Sproull *	86,228
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* These individuals are also TECO Energy officers; salaries shown are allocations to Tampa Electric Company.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

DIRECTORS

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

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

Name (and Title) of Director (a)	Principal Business Address (b)
Baldwin, Sara L. *	812 Grove Park Ave. Tampa, FL 33609
Bostick, Guy	Comcar Industries, Inc. P. O. Drawer 67 Auburndale, FL 33823
Culbreath, H. L. **	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, FL 33606
Flom, Edward L. *	Florida Steel Corporation P. O. Box 31328 Tampa, FL 33631
Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress St., Room 1020 Boston, MA 02109
Guzzle, Timothy L. *	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Mendez, Charles E., Jr. *	The Mendez/Chunn Co. 101 E. Kennedy Blvd., Suite 3170 Tampa, FL 33602
Ross, Charles H., Jr.	Tripar Corporation 328 Newman Springs Rd. Red Bank, NJ 07701
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3250 Tampa, FL 33602
Welch, James O., Jr.	Nabisco Brands, Inc. P. O. Box 1931 East Hanover, NJ 07926-1931

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and

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

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

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

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

Books did not close during 1989.

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

Total: 10
By proxy: 0

3. Give the date and place of such meeting:

April 11, 1989
702 W. Franklin St.
Tampa, Florida

VOTING SECURITIES

Number of votes as of (date): December 31, 1989

Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date): December 31, 1989			
		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	463	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO Energy, Inc. -- Parent	10	10	-	-
8	702 W. Franklin Street				
9	Tampa, Florida 33602				
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12					
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14					
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18					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

IMPORTANT CHANGES DURING THE YEAR

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

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

1. The City of Eagle Lake franchise was renewed for 30 years.
2. None
3. None
4. None
5. None
6. See Notes C, D, E and H to Financial Statements on pages 122B and 122E.
7. None
8. The union contracts covering approximately 1,299 employees represented by the International Brotherhood of Electrical Workers, and 377 employees represented by the Office and Professional Employees International Union were renegotiated in 1989. The average annual increase in 1989 for I.B.E.W. employees was 3.5%, and the average annual increase for O.P.E.I.U. employees was 4.28%.
9. None
10. During 1989, Tampa Electric paid \$188,505 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. In addition, Tampa Electric paid \$29,340 to Florida Steel Corp., of which Edward L. Flom, a director, is Chairman of the Board. These amounts were for purchases under competitive bid conditions.
12. See Notes to Financial Statements on pages 122-122F.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,177,495,605	2,266,355,726
3	Construction Work in Progress (107)	200-201	42,259,817	15,717,507
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,219,755,422	2,282,073,233
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(638,388,727)	(689,122,854)
6	Net Utility Plant (Enter Total of line 4 less 5)		1,581,366,695	1,592,950,379
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,581,366,695	1,592,950,379
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	391,325	399,377
15	(Less) Accum. Prov. for Depr. and Amort. (122)		(162,197)	(188,649)
16	Investments in Associated Companies (123)			
17	Investment in Subsidiary Companies (123.1)	224-225	10,000	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)			
19	Other Investments (124)		475,999	468,562
20	Special Funds (125-128)			
21	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 & 20)		715,127	689,290
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)		982,719	432,963
24	Special Deposits (132-134)		325,011	120,034
25	Working Funds (135)		66,339	60,987
26	Temporary Cash Investments (136)		4,864,124	3,045,959
27	Notes Receivable (141)			
28	Customer Accounts Receivable (142)		61,071,619	66,357,971
29	Other Accounts Receivable (143)		12,520,395	6,005,400
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(1,018,872)	(1,021,986)
31	Notes Receivable from Associated Companies (145)			
32	Accounts Receivable from Assoc. Companies (146)		904,281	1,204,937
33	Fuel Stock (151)	227	81,108,704	81,719,659
34	Fuel Stock Expense Undistributed (152)	227		
35	Residuals (Elec) and Extracted Products	227		
36	Plant Material and Operating Supplies (154)	227	41,944,220	40,520,051
37	Merchandise (155)	227		
38	Other Materials and Supplies (156)	227		
39	Nuclear Materials Held for Sale (157)	227		
40	Stores Expenses Undistributed (163)	227	11,400	37,705
41	Gas Stored Underground - Current (164.1)			
42	Liquefied Natural Gas Stored (164.2)			
43	Liquefied Natural Gas Held for Processing (164.3)			
44	Prepayments (165)		2,160,240	1,487,294
45	Advances for Gas Explor., Develop., and Prod. (166)			
46	Other Advances for Gas (167)			
47	Interest and Dividends Receivable (171)		929,596	1,187,653
48	Rents Receivable (172)			
49	Accrued Utility Revenues (173)		21,097,582	23,994,690
50	Miscellaneous Current and Accrued Assets (174)			
51	TOTAL Current and Accrued Assets(Enter Total of lines 23 thru 50)		226,967,358	225,153,317

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)
52	DEFERRED DEBITS			
53	Unamortized Debt Expenses (181)		5,843,843	11,684,681
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	1,288,294	615,886
56	Prelim. Survey and Investigation Charges (Electric) (183)	231	466,164	818,999
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
58	Clearing Accounts (184)		2,123	8,360
59	Temporary Facilities (185)			
60	Miscellaneous Deferred Debits (186)	233	52,933,214	35,385,318
61	Def. Losses from Disposition of Utility Plt. (187)			
62	Research, Devel. and Demonstration Expend. (188)	352-353	70,422	21,801
63	Unamortized Loss on Reacquired Debt (189)			
64	Accumulated Deferred Income Taxes (190)	234-235	15,461,760	18,739,494
65	Unrecovered Purchased Gas Costs (191)			
66	Unrecovered Incremental Gas Costs (192.1)			
67	Unrecovered Incremental Surcharges (192.2)			
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		76,065,820	67,274,539
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,885,115,000	1,886,067,525

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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	72,956,000	60,956,000
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	19,245	19,245
7	Other Paid-In Capital (208-211)	253	410,538,505	410,538,505
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	(1,692,253)	(1,692,253)
11	Retained Earnings (215, 215.1, 216)	118-119	179,578,867	176,540,763
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		781,097,152	766,059,048
15	LONG-TERM DEBT			
16	Bonds (221)		516,637,181	516,442,181
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		
20	Unamortized Premium on Long-Term Debt (225)	256-257	378,747	331,949
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		517,015,928	516,774,130
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)			
25	Accumulated Provision for Property Insurance (228.1)			
26	Accumulated Provision for Injuries and Damages (228.2)		6,601,263	7,043,140
27	Accumulated Provision for Pensions and Benefits (228.3)		346,007	1,269,850
28	Accumulated Miscellaneous Operating Provisions (228.4)			
29	Accumulated Provision for Rate Refunds (229)		21,287,378	19,598,123
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		28,234,648	27,911,113
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		24,247,000	20,000,000
33	Accounts Payable (232)		46,289,538	54,187,405
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		22,456,451	33,323,965
36	Customer Deposits (235)		30,761,361	34,134,780
37	Taxes Accrued (236)	262-263	2,031,292	2,274,873
38	Interest Accrued (237)		11,571,735	11,465,965
39	Dividends Declared (238)			
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		3,902,629	3,112,030
43	Miscellaneous Current and Accrued Liabilities (242)		6,358,168	6,436,383
44	Obligations Under Capital Leases-Current (243)			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		147,618,174	164,935,401

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)			
48	Accumulated Deferred Investment Tax Credits (255)	266-267	91,692,008	86,253,062
49	Deferred Gains from Disposition of Utility Plant (256)		12,420	58,933
50	Other Deferred Credits (253)	269	11,682,920	16,444,415
51	Unamortized Gain on Reacquired Debt (257)			
52	Accumulated Deferred Income Taxes (281 285)	272-277	307,761,750	307,631,423
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		411,149,098	410,387,833
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66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22,30 45 and 53)		1,885,115,000	1,886,067,525

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate pro-

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

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	934,645,617	937,171,961
3	Operating Expenses			
4	Operation Expenses (401)	320-323	505,221,621	520,985,104
5	Maintenance Expenses (402)	320-323	60,507,736	63,157,160
6	Depreciation Expense (403)	336-338	87,057,125	82,650,470
7	Amort. & Depl. of Utility Plant (404-405)	336-338	2,143,231	2,290,121
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		672,408	672,408
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	62,989,970	58,866,314
12	Income Taxes - Federal (409.1)	262-263	59,945,106	53,331,493
13	- Other (409.1)	262-263	10,449,108	9,657,498
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	19,783,053	21,729,383
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	(24,873,324)	(24,695,179)
16	Investment Tax Credit Adj. - Net (411.4)	266	(5,012,620)	(4,351,029)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(19,458)	(6,114)
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		778,863,956	784,287,629
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		155,781,661	152,884,334

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		155,781,661	152,884,354
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		275,284	299,097
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		(223,562)	(439,599)
27	Revenues From Nonutility Operations (417)		506,873	903,652
28	(Less) Expenses of Nonutility Operations (417.1)		(873,692)	(1,219,600)
29	Nonoperating Rental Income (418)		(206,707)	(213,877)
30	Equity in Earnings of Subsidiary Companies (418.1)	119		
31	Interest and Dividend Income (419)		851,373	930,607
32	Allowance for Other Funds Used During Construction (419.1)		586,563	
33	Miscellaneous Nonoperating Income (421)			375
34	Gain on Disposition of Property (421.1)		473,700	160,323
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		1,389,832	420,888
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)			
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	495,841	302,151
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		495,841	302,151
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	27,696	22,242
43	Income Taxes - Federal (409.2)	262-263	(31,981)	(47,604)
44	Income Taxes - Other (409.2)	262-263	13,880	9,119
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	18,492	15,571
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	(60,246)	(82,352)
47	Investment Tax Credit Adj.- Net (411.5)			
48	(Less) Investment Tax Credits (420)		(1,236)	(9,750)
49	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)		(33,395)	(92,754)
50	Net Other Income and Deductions (Enter Total of lines 35,40,49)		927,386	211,491
51	Interest Charges			
52	Interest on Long-Term Debt (427)	256-257	41,350,064	42,835,241
53	Amortization of Debt Disc. and Expense (428)	256-257	409,162	503,092
54	Amortization of Loss on Recquired Debt (428.1)	256-257		
55	(Less) Amort. of Premium on Debt - Credit (429)	256-257	(46,798)	(52,560)
56	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)	256-257		
57	Interest on Debt to Assoc. Companies (430)	340		
58	Other Interest Expense (431)	340	7,078,654	5,219,787
59	(Less) Allowance for Borrowed Funds Used During Construction Cr. (432)		(1,757,813)	(2,812,790)
60	Net Interest Charges (Total of lines 52 thru 59)		47,033,269	45,492,770
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		109,675,778	107,603,055
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes - Federal and Other (409.3)	262-263		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		109,675,778	107,603,055

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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 for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings reflecting adjustments to the opening balance of 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, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		179,578,867
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		109,675,778
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Enter Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		214,272
25	Series B - \$4.16 per share		208,000
26	Series D - \$4.58 per share		458,000
27	Series E - \$8.00 per share		1,199,680
28	Series F - \$7.44 per share		1,488,000
28a	Series G - \$9.75 per share		877,500
29	TOTAL Dividends Declared-Preferred Stock (Account 437) (Enter Total of lines 24 thru 28a)		4,445,452
30	Dividends Declared - Common Stock (Account 438)		108,268,430
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438) (Enter Total of lines 31 thru 35)		108,268,430
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance-End of Year (Total of lines 1, 9, 15, 16, 22, 19, 36 and 37)		176,540,763

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
APPROPRIATED RETAINED EARNINGS (Account 215)		
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 and 47)	176,540,763
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of year	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

STATEMENT OF CASH FLOWS

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

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

Line No.	Description (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 19 (c) on page 117)	109,675,778
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	87,057,125
5	Amortization of (Specify): Utility Plant	2,143,231
6		
7		
8	Deferred Income Taxes (Net)	(5,132,025)
9	Investment Tax Credit Adjustments (Net)	(5,013,856)
10	Net (Increase) Decrease in Receivables	(2,019,087)
11	Net (Increase) Decrease in Inventory	786,910
12	Net Increase (Decrease) in Payables and Accrued Expenses	18,976,842
13	(Less) Allowance for Other Funds Used During Construction	(2,344,376)
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other: Net Increase (Decrease) in Accrued Taxes	243,581
16	Net Increase (Decrease) in Deferred Fuel Expense	5,980,705
17	Provision for Revenue Refund	18,572,000
18	Refund to Customers	(22,851,971)
19	Coal Contract Amortization	12,250,000
20	Other	11,511,497
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	229,836,354
22		
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(103,045,301)
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	2,344,376
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(100,700,925)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	1,716,951

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

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

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

5. Codes used:

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

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(98,983,974)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(195,000)
74	Preferred Stock	(12,000,000)
75	Common Stock	
76	Other: Refunding Bonds	(2,352,821)
77		
78	Net Decrease in Short-Term Debt (c)	(4,247,000)
79		
80	Dividends on Preferred Stock	(4,445,452)
81	Dividends on Common Stock	(108,268,430)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(131,508,703)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(656,323)
87		
88	Cash and Cash Equivalents at Beginning of Year	3,050,644
89		
90	Cash and Cash Equivalents at End of Year	2,394,321

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

NOTES TO FINANCIAL STATEMENTS

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

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

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

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

4. Where Accounts 189, Unamortized Loss on Reacquired Debt", and 257, Unamortized Gain on Reacquired Debt, are used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

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

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

(insert at BASIS OF ACCOUNTING on page 122A)

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

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

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

Basis of Accounting—Tampa Electric Company (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. These policies conform with generally accepted accounting principles in all material respects.

Revenues and Fuel Costs—Revenues include amounts resulting from a fuel adjustment clause and a conservation adjustment clause which provide for monthly billing charges to reflect increases or decreases in fuel and conservation costs. These adjustment factors are based on costs projected by the company for a six-month period. Any over-recovery or under-recovery of costs plus an interest factor are refunded or billed to customers during the subsequent six-month period. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

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

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

During 1989, 1988 and 1987, the company accrued revenue refunds to reduce the regulatory return on common equity to 13.6% in accordance with orders issued each year by the FPSC.

Depreciation—The company provides for depreciation on the straight-line method at annual rates that amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.2% for 1989 and 1988 and 4.1% for 1987.

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

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

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

Allowance for Funds Used During Construction (AFUDC)—AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction.

The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rates were: 8.53% for 1989 and 1988, 9.04% for July 1, 1987 through Dec. 31, 1987, and 9.62% for Jan. 1, 1987 through June 30, 1987. The base on which AFUDC is calculated is reduced in accordance with FPSC rate orders to exclude construction work in progress which has been included in the rate base.

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

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

Short-term investments are stated at the lower of aggregate cost or market.

B. Gannon Project Trust

On April 7, 1983, the company sold at book value certain utility plant assets used in the conversion of its Gannon Station Units 1-4 from oil to coal (the project) to the Gannon Project Trust for \$46.2 million. The trust was established to own, finance and complete the project.

The trust arranged a credit facility for up to \$130 million to enable it to finance the project; the company did not guarantee the borrowings by the trust under the credit facility. As of Dec. 31, 1989, the credit facility had been reduced to \$77 million supporting \$76.2 million of debt outstanding. The credit facility is supported by an oil backout cost recovery tariff approved by the FPSC. The tariff provides for an accelerated recovery of the capital investment in the project based on the savings derived from the cost differential between coal and oil. The company has assigned its right to the revenues from the tariff to the trust; thus, the tariff revenues are not included as company revenues.

The company acts as an independent contractor to the trust for the operation of the project.

If an event of default should occur under the credit facility, including the termination of the tariff, the trust has the right to exchange the project assets for an undivided interest in the units and/or could require the company to lease the project assets or the trust's undivided interest in the units under terms which qualify as an operating lease.

C. Common Stock

	Common Stock		Issue
	Shares	Amount	Expense
(thousands of dollars)			
Balance Dec. 31, 1986	10	\$484,824	\$1,692
Contributed capital		28,824	—
Balance Dec. 31, 1987	10	513,648	1,692
Contributed capital		16,606	—
Balance Dec. 31, 1988	10	530,254	1,692
Contributed capital		—	—
Balance Dec. 31, 1989	10	\$530,254	\$1,692

D. Preferred Stock—Redemption Required

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

E. Retained Earnings

Tampa Electric's Restated Articles of Incorporation and certain of the company's first mortgage bond issues contain provisions that limit the dividend payment on the company's common stock and purchase or retirement of the company's capital stock. At Dec. 31, 1989, \$177.2 million of the company's retained earnings was available for dividends on its common stock.

F. Retirement Plan

Tampa Electric is a participant in the comprehensive retirement plan of TECO Energy, which has a non-contributory defined benefit retirement plan covering substantially all employees. Benefits are based on employees' years of service and average final salary.

TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. Tampa Electric's share of pension expense for 1989, 1988 and 1987 was \$1.7 million, \$1.6 million and \$2.3 million, respectively. About 65% of plan assets were invested in common stocks and 35% in fixed income investments at Dec. 31, 1989.

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

Components of net pension expense: (thousands of dollars)	1989	1988	1987
Service cost (benefits earned during the period)	\$ 6,374	\$ 6,561	\$ 6,809
Interest cost on projected benefit obligations	10,527	8,683	7,648
Less: Return on plan assets			
Actual	33,336	15,908	4,413
Less net amortization of unrecognized asset and deferred return	19,241	3,223	(7,262)
Net return on assets	14,095	12,685	11,675
Net pension expense	\$ 2,806	\$ 2,559	\$ 2,782

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

	Dec. 31, 1989	Dec. 31, 1988
Fair value of plan assets	\$176,596	\$148,299
Projected benefit obligation	(137,733)	(112,391)
Excess of plan assets over projected benefit obligation	38,863	35,908
Less unrecognized net gain from past experience different from that assumed	32,986	18,723
Less unrecognized prior service cost	(7,443)	—
Less unrecognized net asset (being amortized over 19.5 years)	15,462	16,459
Accrued pension prepayment (liability)(1)	\$ (2,142)	\$ 726
Accumulated benefit obligation (including vested benefits of \$93,451 for 1989 and \$78,156 for 1988)	\$100,529	\$ 86,840
Assumptions used in determining actuarial valuations:		
Discount rate to determine projected benefit obligation	8.5%	8.5%
Rates of increase in compensation levels	4.4-7.3%	4.4-7.3%
Plan asset growth rate through time	9%	8.5%

(1) Includes Tampa Electric's accrued pension prepayment (liability) recorded at Dec. 31, 1989 and 1988 of \$(610) and \$1,031, respectively.

In addition to providing pension benefits, Tampa Electric provides certain health care and life insurance benefits for retired employees. Substantially all of Tampa Electric's employees become eligible for those benefits when they reach normal retirement age. The following table breaks down those costs between eligible retirees and active employees.

Participants	1989	1988	1987
Active employees	3,067	3,204	3,276
Eligible retirees	637	546	520
Cost of benefits provided (thousands of dollars)			
Active employees	\$7,799	\$7,451	\$8,058
Eligible retirees	1,639	1,270	1,031
Total cost of benefits provided	\$9,438	\$8,721	\$9,089

G. **Income Tax Expense** (thousands of dollars)

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

	<u>Federal</u>	<u>State</u>	<u>Total</u>
1989			
Currently payable	\$59,098	\$11,278	\$70,376
Deferred	(4,584)	(548)	(5,132)
Investment tax credit	27	—	27
Amortization of investment tax credit	(5,041)	—	(5,041)
Total income tax expense	<u>\$49,500</u>	<u>\$10,730</u>	<u>60,230</u>
Included in other income, net			61
Included in operating expenses			<u>\$60,291</u>
1988			
Currently payable	\$53,284	\$ 9,667	\$62,951
Deferred	(2,951)	(82)	(3,033)
Investment tax credit	818	—	818
Amortization of investment tax credit	(5,179)	—	(5,179)
Total income tax expense	<u>\$45,972</u>	<u>\$ 9,585</u>	<u>55,557</u>
Included in other income, net			115
Included in operating expenses			<u>\$55,672</u>
1987			
Currently payable	\$35,202	\$ 4,254	\$39,456
Deferred	31,345	5,686	37,031
Investment tax credit	2,514	—	2,514
Amortization of investment tax credit	(4,638)	—	(4,638)
Total income tax expense	<u>\$64,423</u>	<u>\$ 9,940</u>	<u>74,363</u>
Included in other income, net			1,267
Included in operating expenses			<u>\$75,630</u>

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

	<u>1989</u>	<u>1988</u>	<u>1987</u>
Net income	\$109,676	\$107,603	\$104,943
Total income tax provision	60,230	55,557	74,363
Income before income taxes	<u>\$169,906</u>	<u>\$163,160</u>	<u>\$179,306</u>
Income taxes on above at federal statutory rate (1)	\$ 57,768	\$ 55,474	\$ 71,723
Increase (Decrease) due to			
State income tax net of federal income tax	6,460	6,326	5,964
Amortization of investment tax credit	(5,041)	(5,178)	(4,638)
Other	1,043	(1,065)	1,314
Total income tax provision	<u>\$ 60,230</u>	<u>\$ 55,557</u>	<u>\$ 74,363</u>
Provision for income taxes as a percent of income before income taxes ..	<u>35.4%</u>	<u>34.1%</u>	<u>41.5%</u>

(1) Federal statutory rate was 34% for 1989 and 1988 and 40% for 1987.

G. **Income Tax Expense** (thousands of dollars) continued

Deferred tax expense results from timing differences in the recognition of certain expenses or revenues for tax and financial reporting purposes. The sources of these differences and the tax effect of each were as follows:

	<u>1989</u>	<u>1988</u>	<u>1987</u>
Tax depreciation in excess of book depreciation	\$ 9,594	\$14,243	\$13,163
Deferred fuel	(1,314)	(6,731)	6,804
Coal contract buyout	(5,179)	(4,078)	21,217
Construction-related items currently taxable	(1,638)	(1,791)	(1,400)
Other	(6,595)	(4,676)	(2,753)
	<u>\$ (5,132)</u>	<u>\$ (3,033)</u>	<u>\$37,031</u>

H. **Short-Term Debt**

Notes payable at Dec. 31, 1989, consisted of commercial paper of \$20.0 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Unused lines of credit at Dec. 31, 1989 were \$80.3 million. Certain lines of credit require commitment fees of .15% on the unused balances.

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

Net transactions with affiliates are as follows:

	<u>1989</u>	<u>1988</u>	<u>1987</u>
Fuel related	\$195,916	\$178,147	\$179,085
Administrative and general-Net	\$ 21,919	\$ 23,316	\$ 9,970
Other-Net	\$ 11,318	\$ 6,060	\$ 374

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

	<u>1989</u>	<u>1988</u>
Accounts receivable	\$ 1,205	\$ 904
Accounts payable	\$33,324	\$22,456

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

J. **Commitments and Contingencies**

The company has made certain commitments in connection with its continuing construction program. Total construction expenditures during 1990 are estimated to be \$117.6 million, and approximately \$590 million for the years 1991 through 1994.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

NOTES TO FINANCIAL STATEMENTS

Statement of Cash Flows

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

Description	Page Reference	Amounts
Cash	pg. 110, line 21	412,961
Working Funds	pg. 110, line 25	60,987
Cash Equivalents	see note below	1,900,371
TOTAL Cash and Cash Equivalents	pg. 121, line 90	2,394,321
NOTE:		
Total Temporary Cash Investments	pg. 110, line 26	3,045,959
Less: Short-term Investments (included in Temp. Cash Investments)		(1,145,588)
Cash Equivalents (included in Temp. Cash Investments)		1,900,371

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,115,428,427	2,115,428,427
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	117,773,172	117,773,171
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,233,201,599	2,233,201,598
9	Leased to Others		
10	Held for Future Use	33,154,127	33,154,127
11	Construction Work in Progress	15,717,507	15,717,507
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter total of lines 8 thru 12)	2,282,073,233	2,282,073,232
14	Accum. Prov. for Depr., Amort., & Depl.	689,122,854	689,122,854
15	Net Utility Plant (enter total of line 13 less 14)	1,592,950,379	1,592,950,378
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	678,705,243	678,705,243
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	10,417,611	10,417,611
22	TOTAL In Service (enter total of lines 18 thru 21)	689,122,854	689,122,854
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (enter total of lines 24 and 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (enter total of lines 28 and 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(enter total of lines 22, 26, 30, 31, and 32)	689,122,854	689,122,854

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior

year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in (d) reversals of tentative distributions of prior year unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversal of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	13,211,307	1,434,444
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	13,211,307	1,434,444
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,063,674	
9	(311) Structures and Improvements	190,440,223	2,704,581
10	(312) Boiler Plant Equipment	646,822,982	9,574,933
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	233,332,847	1,481,997
13	(315) Accessory Electric Equipment	113,782,892	287,522
14	(316) Misc. Power Plant Equipment	24,681,038	677,118
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,215,123,656	14,725,951
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17-22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25-31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	
35	(341) Structures and Improvements	1,558,766	
36	(342) Fuel Holders, Products, and Accessories	1,151,019	
37	(343) Prime Movers		
38	(344) Generators	16,050,073	11,775
39	(345) Accessory Electric Equipment	2,098,585	9,744

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				(301)	1
				(302)	2
				(303)	3
(169,420)	(15,600)		14,460,731		4
(169,420)	(15,600)		14,460,731		5
					6
					7
			6,063,674	(310)	8
(134,474)	(708,742)		192,301,588	(311)	9
(1,151,005)	(601,898)		654,645,012	(312)	10
				(313)	11
(64,440)	(3,689)		234,746,715	(314)	12
(130,995)	1,251,242		115,190,461	(315)	13
(70,000)	28,817		25,316,973	(316)	14
(1,550,914)	(34,270)		1,228,264,423		15
					16
				(320)	17
				(321)	18
				(322)	19
				(323)	20
				(324)	21
				(325)	22
					23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
					32
					33
			834,566	(340)	34
			1,558,766	(341)	35
			1,151,019	(342)	36
				(343)	37
			16,061,848	(344)	38
			2,108,329	(345)	39

NAME OF RESPONDENT:
Tampa Electric Company

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	19,282	
41	TOTAL Other Production Plant (Enter Total of Lines 34-40)	21,712,091	21,519
42	TOTAL Production Plant (Enter Total of Lines 15, 23, 32, 41)	1,236,835,747	14,747,470
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	8,873,819	326,237
45	(352) Structures and Improvements	821,511	43,829
46	(353) Station Equipment	67,403,530	4,290,093
47	(354) Towers and Fixtures	4,299,643	
48	(355) Poles and Fixtures	35,399,842	5,075,879
49	(356) Overhead Conductors and Devices	39,185,690	2,407,866
50	(357) Underground Conduit	695,158	
51	(358) Underground Conductors and Devices	916,664	
52	(359) Roads and Trails	1,487,593	51,781
53	TOTAL Transmission Plant (Enter Total of Lines 44 thru 52)	159,083,450	10,195,685
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,338,390	108,083
56	(361) Structures and Improvements	504,652	72,150
57	(362) Station Equipment	69,337,237	6,608,015
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	69,928,202	5,897,368
60	(365) Overhead Conductors and Devices	99,066,996	5,106,594
61	(366) Underground Conduit	38,643,127	4,179,519
62	(367) Underground Conductors and Devices	51,978,802	4,270,287
63	(368) Line Transformers	128,885,191	14,497,955
64	(369) Services	53,158,252	4,595,699
65	(370) Meters	31,575,327	2,017,552
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	34,630,905	5,812,678
69	TOTAL Distribution Plant (Enter Total of Lines 55 thru 68)	581,047,081	53,165,900
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	2,686,458	2,639
72	(390) Structures and Improvements	40,195,002	2,003,911
73	(391) Office Furniture and Equipment	34,662,920	10,564,721
74	(392) Transportation Equipment	26,264,428	2,743,422
75	(393) Stores Equipment	1,065,726	11,498
76	(394) Tools, Shop and Garage Equipment	4,791,082	543,682
77	(395) Laboratory Equipment	3,111,540	16,341
78	(396) Power Operated Equipment		21,771
79	(397) Communication Equipment	42,217,996	33,623,236
80	(398) Miscellaneous Equipment	455,435	5,652
81	SUBTOTAL (Enter Total of Lines 71 thru 80)	155,450,587	49,536,873
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of Lines 81 and 82)	155,450,587	49,536,873
84	TOTAL (Accounts 101 and 106)	2,145,628,172	129,080,372
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	2,145,628,172	129,080,372

NAME OF RESPONDENT:
Tampa Electric Company

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			19,282	(346)	40
			21,733,610		41
(1,550,914)	(34,270)		1,249,998,033		42
					43
(1,992)	4,028		9,202,092	(350)	44
			865,340	(352)	45
(241,856)	(46,876)		71,404,891	(353)	46
			4,299,643	(354)	47
(543,458)	(1,329)		37,930,934	(355)	48
(337,469)	(1,626)		41,254,461	(356)	49
			695,158	(357)	50
			916,664	(358)	51
			1,539,374	(359)	52
(1,124,775)	(45,803)		168,108,557		53
					54
			3,446,473	(360)	55
			576,802	(361)	56
(591,952)	47,443		75,400,743	(362)	57
				(363)	58
(1,339,250)	33,110		74,519,430	(364)	59
(1,108,067)			103,065,523	(365)	60
(17,410)			42,805,436	(366)	61
(679,256)			55,569,833	(367)	62
(5,798,434)	1,536		137,586,248	(368)	63
(3,332,416)			54,421,535	(369)	64
(998,862)			32,594,017	(370)	65
				(371)	66
				(372)	67
(1,884,440)	(1,834)		38,557,309	(373)	68
(15,749,887)	80,255		618,543,349		69
					70
			2,685,069	(389)	71
(361,342)	31,931		41,869,502	(390)	72
(9,187,998)	13,314		36,052,957	(391)	73
(989,991)			28,017,859	(392)	74
(267,169)			810,055	(393)	75
(1,545,208)	(879,556)		2,910,000	(394)	76
(801,488)	(21,253)		2,305,140	(395)	77
(32,382)	869,446		858,835	(396)	78
(9,569,318)	3,277		66,275,191	(397)	79
(157,054)	2,287		306,320	(398)	80
(22,911,950)	15,418		182,090,928		81
				(399)	82
(22,911,950)	15,418		182,090,928		83
(41,506,946)			2,233,201,598		84
				(102)	85
				(103)	86
					87
(41,506,946)			2,233,201,598		88

NAME OF RESPONDENT:
Tampa Electric Company

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Post 1993	4,779,674
5				
6	Beacon Key Transmission Line			
8	Right-of-Way - North of			
9	Hillsborough/Manatee County Line,			
10	West of Highway 41	1967	Post 1995	1,111,232
11				
12	South Hillsborough to River			
13	Transmission Right-of-Way	1973	1995	17,801,644
14				
15	Phosphate Area Transmission			
16	Right-of-Way - North of			
17	Hillsborough/Manatee County Line,			
18	W. of Highway 301, E. of US Hwy. 41	1973	Post 1995	968,769
19				
20	Dale Mabry Transmission Substation			
22	Site - So. Side of Van Dyke Rd. on			
23	West Side of Dale Mabry Highway	1973	Post 1995	368,967
24				
25	Transmission Substation Sites -			
26	Located throughout Company's			
27	Service Area	Various	Various	601,889
28				
29	Cass St. Distribution Substation -			
30	1228 E. Cass St., Tampa	1985	Post 1995	1,136,897
31				
32	Harbour Island Dist. Substation, Tpa	1984	1994	250,794
33				
34	Washington St. Dist. Substation -			
35	Bordered by Pierce, Jackson &			
36	Jefferson Streets, Tampa	1985	Post 1995	1,813,675
37				
38	Distribution Substation Sites -			
39	Located throughout Company's			
40	Service Area	Various	Various	1,277,993
41				
42				
43				
44				
45				
46				
47				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Power Plant Site X - South of			
2	S.R. 60, West of Pleasant Grove			
3	Road, North of Durant Road in			
4	Hillsborough County	1973	Post 1993	493,702
5				
6	Big Bend Buffer Land	1986	Post 1993	661,238
8				
9	Palm River Operations Center -	1987	Post 1995	1,216,067
10	Palm River Road and 52nd Street			
11				
12	Gannon Land Tract 2 Parcel B	1987	Post 1993	36,429
13				
14	Skyway Transmission Substation			
15	Site - Corner of George Rd and			
16	Gun Club Rd - Tampa	1987	1994	367,956
17				
18	Turkey Ford Distribution Substation -			
19	Between VanDyke Rd & Tobacco Rd, West			
20	of intersection - Tampa	1989	1991	259,642
22				
23	Pebbledale to Hardee Plant			
24	Transmission Right-of-Way - Polk/Hardee			
25	County Line, North to Pebbledale Sub			
26	East of SR 37	1989	1993	7,559
27				
28				
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46				
47	TOTAL			33,154,127

NAME OF RESPONDENT:
Tampa Electric Company

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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 Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	B10 DALE MABRY 69KV LOOP	126,036
2	B11 ALEXANDER W TXF UPGRADE	393,744
3	B17 ASSEMBLY ROOM ADDITION	177,515
4	B43 BB4 APH BASKET REPL	461,870
5	B55 REPL GN6 FOURTH POINT FDWTR HTR	240,015
6	B87 MICROFILM EQUIP UPGRADE	214,444
7	C08 GN CONSTANT TENSION WINCHES	491,062
9	C19 CRKT 230005 RELAY/CARVER REPL	103,869
10	C49 BLDG RENOVATION/SITE GRADE MODIF	227,993
11	E58 SHELDON ROAD FAULT RECORDER	102,638
12	E67 GC SERV GN AUTO BARGE UNLOADER	135,291
13	C95 JAN PHYL 2ND TXF	480,477
14	C96 LAKE GUM/POLK CITY RECOND	213,907
15	D83 INSTALL CABLE PINE LAKE TO WSA	180,898
16	E04 G6 HTSH PENDANT REPL	1,649,783
17	E21 ADDL IBM EQUIP-DATA CTR	759,960
18	E36 TELEPHONE MGT & ACCTG	117,511
19	F38 FIBER OPTICS-SANDHILL & LAKELAND	102,512
20	E44 GN6 LONG RETRACT SOOTBLOWER	121,562
21	E51 BB4 GENERAL FILED LEADS	162,953
22	F81 BB CT3 ROW BLADES/DISC FAILURE	1,322,310
23	G69 CONVENTION CENTER	599,283
24	G73 SUBSTATION CONTROL UPGRADE	133,317
25	H42 HYDE PARK/HOOKERS PT 69KV LOOP	283,777
26	J08 TROUBLE ANALYSIS PHASE II	972,836
27	K23 NETWORK PCB TXF CHANGEOUT	327,503
28	K75 SUN CITY UG CABLE REPL	228,457
29	L25 GN6 ECONOMIZER SURFACE ADDNS	1,073,627
30	L27 GANNON WASTEWATER UPGRADE	1,411,728
31	L29 GN 5&6 CONTROL ROOM UPGRADE	287,547
32	L30 GN5 BOILER CTRL REPL	641,990
33	L31 GN6 BOILER CTRL REPL	413,189
34		
35		
36	MINOR PROJECTS	1,558,403
37		
38		
39		
40		
41		
42		
43	TOTAL	15,717,507

NAME OF RESPONDENT:

Tampa Electric Company

This Report Is An Original

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CONSTRUCTION OVERHEADS-ELECTRIC

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

2. On page 218 furnish information concerning construction overheads.

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

explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

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

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	2,344,376
2	Pension Cost	490,778
3	Taxes	1,785,120
4	Administrative and General	4,735,070
5		
6		
7		
8		
9		
10		
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12		
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46	TOTAL	9,355,344

NAME OF RESPONDENT:
Tampa Electric Company

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

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

The current month AFUDC basis less the amount included in the rate base (1/1/89 through 12/31/89 - \$2,555,000) is multiplied by 1/12 of the yearly AFUDC rate. This amount is divided by the basis to determine the effective monthly rate. This rate is then applied to each project eligible for AFUDC. The annual percentage rate used during 1989 was 8.53%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Pension cost and payroll taxes are charged to construction based on the capitalization ratio of payroll cost. The amount of these overheads is spread to construction work orders on the basis of the payroll cost that is capitalized. Pension cost in the amount of \$490,778 and payroll taxes in the amount of \$1,785,120 were applied to construction work orders during 1989.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workers' compensation insurance cost, general liability insurance cost, claims and damages section wages and salaries, and the cost of providing safety accident prevention and similar educational activities. The amount of A & G to be capitalized is determined by a study. The costs capitalized are allocated to construction projects on the basis of payroll charged directly to each project. A & G costs in the amount of \$4,735,070 were applied to construction work orders during 1989.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 17,359,444		
(2)	Short-Term Interest			s 9.41%
(3)	Long-Term Debt	D 511,172,085	39.56%	d 8.35%
(4)	Preferred Stock	P 72,956,000	5.64%	p 7.30%
(5)	Common Equity	C 708,141,153	54.80%	c 14.50%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work in Progress Balance	W 24,873,445		

2. Gross Rate for Borrowed Funds

$$\frac{s(-) + d(\dots)}{W} \div \frac{D + P + C}{W} = 7.57\%$$

3. Rate for Other Funds

$$\frac{[1 -]}{W} [p(\dots) + c(\dots)] \div \frac{D + P + C}{D + P + C} = 2.52\%$$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 6.40%

b. Rate for Other Funds - 2.13%

NAME OF RESPONDENT:
Tampa Electric Company

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

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

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

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	629,944,927	629,944,927		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	87,057,125	87,057,125		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,893,210	1,893,210		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	88,950,335	88,950,335		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(41,335,534)	(41,335,534)		
12	Cost of Removal	(3,987,591)	(3,987,591)		
13	Salvage (Credit)	4,773,106	4,773,106		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(40,550,019)	(40,550,019)		
15	Other Debit or Credit Items (Describe) *	360,000	360,000		
16					
17	Balance End of Year (Enter Total of Lines 1, 9, 14, 15, and 16)	678,705,243	678,705,243		

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

18	Steam Production	426,672,964	426,672,964		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	13,434,621	13,434,621		
23	Transmission	45,587,472	45,587,472		
24	Distribution	158,131,824	158,131,824		
25	General	34,878,362	34,878,362		
26	TOTAL (Enter Total of lines 18 thru 25)	678,705,243	678,705,243		

* FPSC mandated adjustment to reflect effects of interest synchronization.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

NONUTILITY PROPERTY (Account 121)

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

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall Located			
2	at TECO Plaza, Downtown Tampa, Street Address:			
3	702 N. Franklin Street	264,525		264,525
4	Remodel Svc Area at Terrace on the Mall Located			
5	at TECO Plaza, Downtown Tampa, Street Address:			
6	702 N. Franklin Street	20,414		20,414
7	Artwork at TECO Plaza, Downtown Tampa, Street			
8	Address: 702 N. Franklin Street	100,418	7,972	108,390
9				
10				
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43				
44	Minor Items Previously Devoted to Public Service			
45	Minor Items - Other Nonutility Property	5,968	80	6,048
46	TOTAL	391,325	8,052	399,377

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

(b) Investment Advances-Report separately the amounts of loans or investment

advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

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

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

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

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

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

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

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

NAME OF RESPONDENT:
Lampson Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	81,108,704	81,719,659	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	0	Production
4	Plant Materials and Operating Supplies (Account 154) *			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of Lines 5 thru 10)	41,944,220	40,520,051	Various
12	Merchandise (Account 155)			
13	Other Material and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	11,400	37,705	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	123,064,324	122,277,415	

* Plant materials and operating supplies (Account 154) are not segregated by construction, operations and maintenance functions. Most stock items considered by the company as retirement units are issued to construction projects only. Stock items, other than retirement units, are issued as required for construction, operations and maintenance purposes.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr.)) (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
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14						
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19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr.)) (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	The Cost of Plant disallowed in plant in service by FPSC in Order #15451, Docket #850050 E1, issued 12/13/85. The amortization period is 12/85 through 11/90. FERC authorization was approved by a letter dated 2/28/86.	3,361,552		407	672,408	615,886
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49	TOTAL	3,361,552			672,408	615,886

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

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

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Accounts payable transactions					
2	pending distribution	42,239	114,307	various	90,998	65,548
3	Electromagnetic fields	11,399	22,496	563	33,895	
4	* UPS equip Maas Bros	49,770		416	13,574	36,196
6	Teco Energy direct charges		12,032,415	various	12,032,415	
7	Appraisal services		79,148	143	36,012	43,136
8	Undistributed payroll	291,030	4,630,753	various	4,549,090	372,693
9	* Storage water heat equipment	4,949,623	899,051	908	2,240,535	3,608,139
10	GN6 generator core and winding		836,332	513	815,942	20,390
11	BB4 FGD fire		1,020,330			1,020,330
12	* Com/Ind load mgt	68,193	2,150	908	34,843	35,500
13	GN6 generator repairs - 2		25,037			25,037
14	BB4 FGD bypass reheat to mix	132,370	22,292	106	154,133	529
15	BB4 FGD reheat steam tube brndl	614	109	106	723	
16	BB4 FGD booster fan turn gear	404	20	106	424	
23	BB4 FGD tower delta p gas	1,767		106	1,767	
24	BB4 FGD-R/C future warranty	3,783	1,653	106	5,436	
25	BB4 R/C press chemistry test	2,179	3,903	106	6,082	
26	BB4 R/C press chemistry modfy	64,552	16,899	106	80,412	1,039
27	Corporate stewardship program		21,783	105	21,697	86
28	Corporate stewardship program		17,005	920	17,005	
29	Corporate stewardship program		31,329	921	31,329	
30	Corporate stewardship program		16,436	923	16,436	
31	* Pyramid coal contract buyout	39,812,500		557	12,250,000	27,562,500
32	Deferred int pyramid buyout	56,852	221,426	557	145,515	132,763
33	Tank assessment study	125,300	14,413			139,713
34	Deferred int refund bonds		38,065			38,065
35	Deferred int refund bonds		308,649			308,649
36	Deferred int refund bonds		1,257,729			1,257,729
37	Deferred int refund bonds		259,825			259,825
38	Deferred debit fuel	6,556,673	2,441,452	557	8,422,157	575,968
39	Other def deb fuel inv	402,365		501	402,365	
40	ARM cash clearing acct		20,688,269	143	20,688,269	
41						
42						
43						
44	*Amortized over a 4 yr. period					
45						
46	Misc. Work in Progress	361,601	1,137,374	various	1,617,492	(118,517)
47						
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	52,933,214	46,160,650		63,708,546	35,385,318

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Insurance Premium	2,970,220	3,136,511
3	Lease Payments	3,295,935	3,352,428
4	Plant Site Write-Off	395,836	395,836
5	Rate Refund	2,100,074	2,988,142
6A	Capitalized Interest	1,456,034	1,995,971
6B	Contributions in Aid	3,041,286	4,679,586
7	Other	580,485	527,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	13,839,870	17,075,850
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	0	0
17	Other (Specify) - Lease Payments	1,621,890	1,663,644
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	15,461,760	18,739,494

NOTES

NAME OF RESPONDENT:

Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:

Dec. 31, 1989

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a

specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	ACCOUNT 201			
2	Common Stock	25,000,000	No Par	
3				
4				
5	ACCOUNT 204			
6	Preferred Stock	1,500,000	100	
7	4.32% Cumulative Series A			103.750
8	4.16% Cumulative Series B			102.875
9	4.58% Cumulative Series D			101.000
10	8.00% Cumulative Series E			102.000
11	7.44% Cumulative Series F			101.000
12				
13				
14				
15	9.75% Cumulative Series G			
16	Redemption Required (See Note)			102.440
17				
18	Preferred Stock	2,500,000	No Par	
19				
20	Preference Stock	2,500,000	No Par	
21				
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40	NOTE: The remaining 60,000 shares			
41	were redeemed in February 1990.			
42				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET
(Total amount outstanding without reduction for amounts held by respondent.)

HELD BY RESPONDENT

AS REACQUIRED STOCK
(Account 217)

IN SINKING AND
OTHER FUNDS

Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.
10	119,696,788					1
						2
						3
						4
						5
						6
49,600	4,960,000					7
50,000	5,000,000					8
100,000	10,000,000					9
149,960	14,996,000					10
200,000	20,000,000					11
						12
549,560	54,956,000					13
						14
						15
60,000	6,000,000					16
						17
None						18
						19
None						20
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

1. Show for each of the above accounts the amounts applying to each class and series of capital stock. under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions 4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line no.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	ACCOUNT 202		
2	None		
3			
4	ACCOUNT 203		
5	None		
6			
7	ACCOUNT 205		
8	None		
9			
10	ACCOUNT 206		
11	None		
12			
13	ACCOUNT 207		
14	Premium on Sale of Preferred Stock, Series A		12,995
15	Premium on Sale of Preferred Stock, Series B		6,250
16			
17	ACCOUNT 212		
18	None		
19			
20			
21			
22			
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46	TOTAL		19,245

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the account entries affecting such change.

- (a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 208	
2	None	
3		
4	ACCOUNT 209	
5	None	
6		
7	ACCOUNT 210	
8	Gain on Cancelled Stock	
9	No activity during the year--Balance 12/31/89	28,238
10		
11	ACCOUNT 211	
12	Miscellaneous Paid-in Capital	
13	No activity during the year--Balance 12/31/89	410,510,267
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40	TOTAL	410,538,505

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

DISCOUNT ON CAPITAL STOCK (Account 213)

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

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

CAPITAL STOCK EXPENSE (Account 214)

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

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which

- such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expense, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	ACCOUNT 221 - First Mortgage Bonds		
2	4 1/2% Series Due 1993	48,000,000	144,830
3			(590,400)P
4	5 1/2% Series Due 1996	25,000,000	73,250
5			(213,250)P
6	7 1/4% Series Due 1998	30,000,000	86,219
7			(270,900)P
8	7 1/4% Series Due 2001	35,000,000	105,031
9			(83,300)P
10	7 3/8% Series Due 2002	40,000,000	117,244
11			(63,600)P
12	8 1/2% Series Due 2004	50,000,000	141,418
13			(182,500)P
14	ACCOUNT 221 - Installment Contracts		
15	5 3/4% Due 2007	27,000,000	467,202
16	7 3/4% - 8 1/4% Due 1994 - 2004	44,000,000	1,134,454
17	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
18	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
19	9.9% Due 2011 - 2014	85,950,000	769,700
20	Variable Rate Due 2005	20,665,000	212,070
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	530,615,000	5,409,522

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

Uniform System of Accounts.

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.
12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote

- including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,160,000	1
						2
						3
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,375,019	4
						5
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	6
						7
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,537,514	8
						9
1/1/72	1/1/02	2/1/72	2/1/02	40,000,000	2,950,014	10
						11
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,249,986	12
						13
						14
3/1/72	3/1/07	3/1/72	3/1/07	25,585,000	1,472,874	15
12/1/74	12/1/04	12/1/74	12/1/04	32,000,000	2,564,950	16
8/1/81	7/31/11	8/1/81	7/31/11	25,000,000	2,614,311	17
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	9,514,155	18
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,475,941	19
12/12/85	12/1/05	12/12/85	12/1/05	19,907,181	1,260,300	20
						21
						22
						23
						24
						25
						26
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						30
						31
						32
				516,442,181	41,350,064	33

NAME OF RESPONDENT:
Tampa Electric Company

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

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

2. If the utility is a member of a group which files a consolidated

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	109,675,778
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	60,230,232
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Contributions in Aid of Construction	3,215,944
7	Unbilled Revenue	7,033,251
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	91,475,733
11	Insurance Reserve	441,903
12	Deferred Lease Payments	261,078
13	Interest Capitalized	1,585,330
13A	Deferred Fuel/Conservation Expense	5,980,705
13B	Coal Contract Buy Out	12,174,089
13C	Bad Debt Reserve - Net Book/Tax Differences	446,040
13D	Other Permanent/Timing Differences	460,463
14	Income Recorded on Books Not Included in Return	
15	AFUDC	1,577,530
16	Dividends Received Deduction	161,488
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	109,878,000
21	Cost of Removal	3,987,590
22	Repairs Capitalized	4,500,000
27	Federal Tax Net Income	173,235,938
28	Show Computation of Tax:	
29	State Taxable Income	173,235,938
30	Tax @ 5.5%	9,527,977
31	Adjustment to Record Prior Year's Tax Return True-ups	935,011
32	Federal Taxable Income	163,707,961
33	Adjustment to Record Nontaxable Interest Income	(348,090)
34	Adjusted Taxable Income	163,359,871
35	Federal Tax @ 34%	55,542,356
36	Adjustment to Record Prior Year's Tax Return True-ups	4,397,823
37	Federal Income Tax	59,940,179
38	Plus: Investment Tax Credit	
39	(Includes Prior Years' True-ups)	(27,054)
40	Net Federal Income Tax - Per Books	59,913,125
41		
42		
43		
44		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

Federal tax return, reconcile reported net income with taxable net income as if separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Additional information in response to Question 2, Page 261:

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

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

Names and Members of Consolidated Group

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

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL					
2	-----					
3	Income 1989			55,542,356	51,043,421	(1,897,663) (1)
4	Income Prior to 89	(811,417)		4,370,769	5,930,858	(189,449) (2)
5	Unemployment					
6	1989			188,056	186,305	
7	1988	1,648			1,648	
8	FICA					
9	1989			8,914,251	8,796,982	
10	1988	177,711			177,711	
11	Vehicle Use	1,923		4,862	4,588	
12	Superfund	58,230		167,069	220,069	
13	Diesel Fuel	(815,024)			(1,068,250)	
		(1,386,929)		69,187,363	65,293,332	(2,087,112)
14	STATE					
15	-----					
16	Income 1989			9,527,977	10,111,959	(324,839) (3)
17	Income Prior to 89	(1,909,332)		935,011	42,887	66,569 (4)
18	Gross Receipts					
19	1989			13,102,134	12,199,020	260,476 (5)
20	1988	3,100,831			3,100,831	
21	Unemployment					
22	1989			23,508	23,416	
23	1988	79			79	
24	Public Serv Comm	364,733		1,127,011	933,914	21,707 (6)
25	Intangible			103,864	103,864	
26	Occupational License			4,282	4,282	
27	Sales Tax	128,477		277,845	194,801	
28						
29		1,684,788		25,101,632	26,715,053	23,913

NAME OF RESPONDENT:
Tampa Electric Company

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
							1
2,601,272		55,574,337			(31,981) (409.20)		2
(2,560,955)		4,370,769					3
							4
1,751		151,283			36,773 (107.00)		5
							6
117,269		7,027,641			1,708,899 (107.00)		7
		142,901			34,810 (107.00)		8
2,197		4,862					9
5,230		167,069					10
253,226							11
							12
419,990		67,438,862			1,748,501		13
							14
(908,821)		9,514,097			13,880 (409.20)		15
(950,639)		935,011					16
							17
1,163,590		13,102,134					18
							19
92		18,866			4,642 (107.00)		20
							21
579,537		1,127,011					22
		103,864					23
		4,282					24
211,521		277,845					25
							26
95,280		25,083,110			18,522		27
							28
							29

NAME OF RESPONDENT:
Tampa Electric Company

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
30	LOCAL					
31	-----					
32	Real and Personal					
33	Property	(297)		23,579,452	23,579,155	
34	Franchise					
35	1989			17,310,456	15,550,853	
36	1988	1,733,730			1,733,730	
37						
38		1,733,433		40,889,908	40,863,738	
39						
40						
41	TOTAL	2,031,292		135,178,903	132,872,123	(2,063,199)

(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(1,897,663)
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust	146,516
Adjustment to record tax effect of exercise of stock options	(335,965)
	(189,449)
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(324,839)
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	120,893
Adjustment to record tax effect of exercise of stock options	(54,324)
	66,569
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues	260,476
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Revenue	21,207

NAME OF RESPONDENT:
Tampa Electric Company

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
						30	
						31	
		23,551,756			27,696 (408.20)	32	
1,759,603		17,310,456				34	
						35	
						36	
1,759,603		40,862,212			27,696	37	
						38	
						39	
2,274,873		133,384,184			1,794,719	40	
						41	

NAME OF RESPONDENT:
Tampa Electric Company

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,513,537			411.31	337,279	
3	4%	3,871,135			411.31	370,908	
4							
5	10% & 8%	86,293,065		(1) 27,054	411.31	4,531,487	(2) (433,607)
6							
7							
8	TOTAL	91,677,737		27,054		5,039,674	(433,607)
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13							
14	Non-Utility 10%	14,271			411.41	1,236	(3) 8,517
15							
16	Grand Total	91,692,008		27,054		5,040,910	(425,090)
17							
18							
19							
20							
21							
22							
23							
24							
25							
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NAME OF RESPONDENT:
Tampa Electric Company

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
		(1) Includes amounts resulting from filing 1988 tax returns	1
1,176,258	25		2
3,500,227	25	(2) Adjustment to record tax benefits flowed through from Oil Backout Trust	3
0			4
81,555,025	24,25		5
		(3) Reclass of prior period amortization from non-utility to utility	6
86,231,510			7
			8
			9
			10
			11
			12
			13
21,552	25		14
86,253,062			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
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NAME OF RESPONDENT:
Tampa Electric Company

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OTHER DEFERRED CREDITS (Account 253)

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

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

Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	292,048		6,020	265,195	551,223
2	Transport Road Substation Land			7,249		(7,249)
3	Fuel Inventory		501	3,099,099	3,099,099	0
4	Tenants Rent	60,330	418	886,521	886,521	60,330
5	Unclaimed Items - A/P Checks	35,216		49,609	25,222	8,829
6	Unclaimed Wages	12,241		12,541	285	(15)
7	CATV Project Var. - Total	(26,777)	VAR	16,159	41,273	(1,663)
8	CATV Line Alterations - Total	268,076	VAR	314,782	353,295	306,589
9	Deferred Lease Payments - Util.	6,893,839	931	2,231,066	2,379,183	7,041,956
10	Deferred Lease Payments - Non-util.	3,283,025	418	1,187,607	1,298,567	3,393,985
11	Contract Retention	379,347		616,434	250,386	13,299
12	Sale - Auburndale Office	7,687	411	4,728		2,959
13	Amtz. - 8/15/85-8/15/90					
14	Deferred Compensation	58,547	923	17,663	5,836	46,720
15	Sale - Gannon Station Land	(5,786)				(5,786)
16	Sale - BB4 FP&L Right-of-Way	49,709		12,446		37,263
17	Sale - Portion of River Substation	15,876	421	7,327		8,549
18	Amtz. - 3/1/86-3/1/91					
19	Sale - Fla. Ave. Substation	40,215	VAR	10,020		30,895
20	Sale - Woodlands Substation	112,476	VAR	25,956		86,520
21	Deferred Credit - Ruskin Sale	41,001	421	14,480		26,521
22	Amtz. - 11/1/86-11/1/91					
23	Def. Cr-Portion of M Tpa. Bus. Off.	(1,294)				(1,294)
24	Sale to DOT - 10th St. NW	(21)				(21)
25	Def. Cr. - Sale to Clearview Sub.	58,622		59,155	533	0
26	Def. Cr. - Sale Waters Ave. Sub.	40,658		10,860		29,798
27	Def. Cr. - Sale Henderson Rd. Sub.	38,304	VAR	8,208		30,096
28	Def. Cr. - Sale South Eloise Sub.	5,826	456	5,826		0
29	Def. Cr. - Sale of Misc Property			29,727	116,649	86,922
30	Def. Cr. - Conservation	23,055	456	776,213	1,553,968	800,810
31	Def. Cr. - Fuel			4,054,106	4,054,106	0
32	Def. Call Premium Series A Bonds				93,750	93,750
33	Def. Call Premium Series A Bonds				656,250	656,250
34	Def. Call Premium Series A Bonds				2,400,000	2,400,000
35	Def. Call Premium Series B Bonds				600,000	600,000
36	Def. Reissue Costs			819,322	815,380	(3,942)
37	Def. Reissue Costs			7,052	10,830	3,778
38	Def. Reissue Costs			49,363	75,809	26,446
39	Def. Reissue Costs			180,525	277,243	96,718
40	Def. Reissue Costs			45,132	69,311	24,179
41						
42						
43						
44						
45						
46						
47	TOTAL	11,682,920		14,565,196	19,326,691	16,444,415

NAME OF RESPONDENT: Tampa Electric Company This Report Is An Original YEAR OF REPORT: Dec. 31, 1989

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

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	8,037,557	30,736	(3,999)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,037,337	30,736	(3,999)
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)	8,037,337	30,736	(3,999)
18	Classification of TOTAL			
19	Federal Income Tax	7,227,440	26,244	(3,414)
20	State Income Tax	809,897	4,492	(585)
21	Local Income Tax			

NOTES

NAME OF REQUIREE:
Tampa Electric Company

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ACCUMULATED DEFERRED INCOME TAXES ACCUMULATED AMORTIZATION PROPERTY (Account 201) (Continued)

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
						8,064,074	3
							4
							5
							6
							7
						8,064,074	8
							9
							10
							11
							12
							13
							14
							15
							16
						8,064,074	17
							18
						7,250,270	19
						813,804	20
							21

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	275,182,273	17,105,531	(7,600,544)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	275,182,273	17,105,531	(7,600,544)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	275,182,273	17,105,531	(7,600,544)
10	Classification of TOTAL			
11	Federal Income Tax	248,115,903	14,478,316	(6,394,225)
12	State Income Tax	27,066,370	2,627,215	(1,206,319)
13	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		232.XX	(383,012)	232.XX	2,272,480	286,576,728	1
						0	2
						0	3
						0	4
		232.XX	(383,012)	232.XX	2,272,480	286,576,728	5
						0	6
						0	7
						0	8
		232.XX	(383,012)	232.XX	2,272,480	286,576,728	9
			(248,898)		1,944,238	257,895,334	10
			(134,114)		328,242	28,681,394	11
							12
							13

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric	24,542,140	2,357,267	(13,743,282)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	24,542,140	2,357,267	(13,743,282)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	24,542,140	2,357,267	(13,743,282)
20	Classification of TOTAL			
21	Federal Income Tax	20,101,083	2,012,864	(11,904,899)
22	State Income Tax	4,441,057	344,403	(1,838,383)
23	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

3. Provide in the space below explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
		Debits		Credits			
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		232.XX	(1,27,737)	232.XX	462,233	12,990,621	1
							2
							3
							4
							5
							6
							7
							8
		232.XX	(627,737)	232.XX	462,233	12,990,621	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		232.XX	(627,737)	232.XX	462,233	12,990,621	19
							20
			(535,985)		394,674	10,067,737	21
			(91,752)		67,559	2,922,884	22
							23

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ELECTRIC OPERATING REVENUES (Account 400)

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

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

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

3. If 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	415,990,051	403,784,829
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial) (See Instr. 4)	269,334,598	259,047,842
5	Large (or Industrial) (See Instr. 4)	126,609,407	135,878,926
6	(444) Public Street and Highway Lighting	7,192,361	6,975,120
7	(445) Other Sales to Public Authorities	58,234,162	56,339,842
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	877,360,579	862,026,559
11	(447) Sales for Resale	62,859,390	85,497,170
12	TOTAL Sales of Electricity	940,219,969	947,523,729
13	(Less) (449.1) Provision for Rate Refunds	(18,932,000)	(23,770,000)
14	TOTAL Revenues Net of Provision for Refunds	921,287,969	923,753,729
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	4,231,702	4,542,107
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	2,722,095	2,772,378
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	6,403,851 *	6,103,749
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	13,357,648	13,418,234
27	TOTAL Electric Operating Revenues	934,645,617	937,171,963

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

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

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

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

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

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
5,213,947	4,966,590	393,278	383,717	1
4,062,331	3,814,034	49,780	48,713	2
2,672,400	2,749,035	536	561	3
40,390	39,933	118	123	4
907,242	856,475	3,445	3,325	5
				6
				7
				8
				9
12,896,310	12,426,067	447,157	436,439	10
2,998,358	3,901,253			11
15,894,668 **	16,327,320	447,157	436,439	12
				13
15,894,668	16,327,320	447,157	436,439	14

* Includes \$1,415,638 unbilled revenues.

** Includes 0 MWH relating to unbilled revenues.

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH, excluding data for Sale for Resale which is reported on pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
- 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.
- 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).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue per KWH Sold * (f)
1	Residential					
2	-----					
3	RS Residential	5,200,340	413,495,277	393,278	13,223	\$79.51
4	OL 1&2 General Outdoor Lighting	13,607	2,494,774	25,757	528	\$183.34
5				(25,757)(Dupl)		
6						
7	Total	5,213,947	415,990,051	393,278	13,258	\$79.78
8						
9	Fuel Adj. Included in Above					
10	-----					
11	RS Residential		132,308,557			
12	OL 1&2 General Outdoor Lighting		339,720			
13						
14	Total		132,648,277			
15						
16	Commercial & Industrial					
17	-----					
18	GS Gen Serv Non-Demand	709,297	55,679,247	40,886	17,348	\$78.50
19	GSLD Gen Serv Large Demand	1,102,626	64,803,170	112	9,844,875	\$58.77
20	GSD Gen Serv Demand	2,777,898	177,663,790	7,200	385,819	\$63.96
21	IS 1 Interruptible Ind.	1,585,580	66,680,772	43	36,873,953	\$42.05
22	IS 3 Interruptible Ind.	121,200	5,683,073	7	17,314,286	\$46.89
23	SBF Standby Firm	54,147	3,138,520	1	54,147,000	\$57.96
24	SBI 1 Standby Interruptible	147,221	6,728,485	3	49,073,667	\$45.70
25	SBI 3 Standby Interruptible	196,196	9,354,180	4	49,049,000	\$47.68
26	TS Temporary Service	3,069	407,452	2,060	1,490	\$132.74
27	OL 1&2 Genl Outdoor Lighting	37,497	5,805,316	10,962	3,421	\$154.82
28				(10,962)(Dupl)		
29						
30	Total	6,734,731	395,944,005	50,316		
31						
32	Fuel Adj. Included in Comm & Ind.					
33	-----					
34	GS Gen Serv Non-Demand		18,048,813			
35	GSLD Gen Serv Large Demand		27,534,974			
36	GSD Gen Serv Demand		69,425,597			
37	IS 1 Interruptible Ind.		35,176,518			
38	IS 3 Interruptible Ind.		2,697,746			
39	SBF Standby Firm		1,371,194			
40	SBI-1 Standby Interruptible		3,300,215			
41	SBI-3 Standby Interruptible		4,519,519			
42	TS Temporary Service		78,216			
43	OL 1&2 Genl Outdoor Lighting		936,034			
44						
45	Total		163,088,826			
46	* Per Thousand					

NAME OF RESPONDENT:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
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SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue per KWH Sold * (f)
47	Street Lighting					
48	-----					
49	SL 1, 2, & 3 Street Lighting	40,390	7,192,361	118	342,288	\$178.07
50						
51	Fuel Adj Included in above		1,006,643			
52						
53						
54	Other Public Authority					
55	-----					
56	RS Residential	1,157	88,701	61	18,967	\$76.66
57	GS Gen Serv Non-Demand	48,345	3,883,062	2,530	19,109	\$80.32
58	GSLD Gen Serv Large Demand	436,148	24,940,340	30	14,538,267	\$57.18
59	GSD Gen Service Demand	367,125	25,754,277	821	447,168	\$70.15
60	SBF Standby Firm	48,581	2,784,176	3	16,193,667	\$57.31
61	OL 1&2 Genl Outdoor Lighting	5,886	783,606	682	8,630	\$133.13
62				(682)(Dupl)		
63						
64		907,242	58,234,162	3,445	263,350	\$66.19
65	Fuel Adj Included in					
66	Other Public Authority					
67	-----					
68	RS Residential		29,387			
69	GS Gen Serv Non-Demand		1,229,326			
70	GSLD Gen Serv Large Demand		10,851,635			
71	GSD Gen Service Demand		9,158,321			
72	SBF Standby Firm		1,206,927			
73	OL 1&2 Genl Outdoor Lighting		143,708			
74						
75	Total		22,619,304			
76						
77						
78	Total Billed	12,896,310	877,360,579	447,157		
79	Total Unbilled Rev	**	3,415,638	**		
80						
81			880,776,217			
82	* Per Thousand					
83						
84	** Unbilled Revenues are					
85	computed on a composite basis					
86	and not allocated to specific					
87	rates or customer					
88	classifications.					
89						
90						
91						
92						
93						
94						
95						
96						

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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SALES FOR RESALE (Account 447)

1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP (C), firm power supplying total system requirements of

customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP (P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).

Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. of Buyer (d)	Point of Delivery (State or County) (e)	Substation Ownership (if appl cable) (f)	Contract Demand (g)	MW or MVA Demand (Specify which)	
								Average Monthly Maximum Demand (h)	Annual Max. Demand (i)
1	FL Power Corp (2)			SEE PAGE 128		N/A	N/A	N/A	N/A
2	FL Power & Light (2)					N/A	N/A	N/A	N/A
3	Lakeland (3)					N/A	N/A	N/A	N/A
4	FMPA (3)					N/A	N/A	N/A	N/A
5	Ft. Pierce (3)					N/A	N/A	N/A	N/A
6	Gainesville (3)	M				N/A	N/A	N/A	N/A
7	Homestead (3)					N/A	N/A	N/A	N/A
8	Jacksonville (3)	O				N/A	N/A	N/A	N/A
9	Key West (3)					N/A	N/A	N/A	N/A
10	Kissimmee (3)	M				N/A	N/A	N/A	N/A
11	Lake Worth (3)					N/A	N/A	N/A	N/A
12	New Smyrna Bch (3)	E				N/A	N/A	N/A	N/A
13	Orlando (3)					N/A	N/A	N/A	N/A
14	Sebring (3)					N/A	N/A	N/A	N/A
15	Seminole (4)					N/A	N/A	N/A	N/A
16	Stark (3)					N/A	N/A	N/A	N/A
17	St. Cloud (3)					N/A	N/A	N/A	N/A
18	Tallahassee (3)					N/A	N/A	N/A	N/A
19	Vero Beach (3)					N/A	N/A	N/A	N/A
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44	TOTAL								

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether

or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt Hours (l)	Demand Charges (m)	REVENUE Energy (n)	Other Charges (o)	Total (p)	Line No.
60	230 KV	170,158	28,333	5,091,300		5,119,634	1
60	230 KV	1,518,412		28,233,796		28,233,796	2
60	69 KV	71,144		1,509,605		1,509,605	3
N/A	N/A	205,446	1,229,516	3,149,777		4,379,293	4
N/A	N/A	18,885		421,155		421,155	5
N/A	N/A	15,388		344,657		344,657	6
N/A	N/A	7,181		166,687		166,687	7
N/A	N/A	6,790		225,364		225,364	8
N/A	N/A	37,188		870,478		870,478	9
N/A	N/A	158,088	922,137	2,686,095		3,608,232	10
N/A	N/A	1,681		46,753		46,753	11
N/A	N/A	62,878	434,056	1,040,807		1,474,863	12
N/A	N/A	186,696		3,288,331		3,288,331	13
N/A	N/A	4,896		117,366		117,366	14
N/A	N/A	464,885	656,978	10,606,980		11,263,957	15
N/A	N/A	11,794		360,007		360,007	16
N/A	N/A	697		17,915		17,915	17
N/A	N/A	41,484	151,886	937,682		1,089,568	18
N/A	N/A	14,667		321,729		321,729	19
							20
							21
							22
							23
							24
							25
							26
							27
							28
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							41
							42
							43
		2,998,358	3,422,906	59,436,484		62,859,390	44

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	(1) POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	2,861,736	3,223,899
5	(501) Fuel	333,208,351	347,022,531
6	(502) Steam Expenses	8,725,631	9,011,254
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,302,952	3,375,427
10	(506) Miscellaneous Steam Power Expenses	5,949,128	6,144,253
11	(507) Rents	13,543	16,807
12	TOTAL Operation (Enter Total of lines 4 thru 11)	354,061,341	368,794,171
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	957,609	1,736,590
15	(511) Maintenance of Structures	4,385,343	4,030,583
16	(512) Maintenance of Boiler Plant	26,809,699	27,627,274
17	(513) Maintenance of Electric Plant	8,463,243	8,698,740
18	(514) Maintenance of Miscellaneous Steam Plant	1,150,962	1,117,215
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	41,766,856	43,210,402
20	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 12 and 19)	395,828,197	412,004,573
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred-Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses-Nuclear Power (Enter total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation (Enter total of lines 43 thru 48)		

NAME OF RESPONDENT:
Tampa Electric Company

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering		
53	(542) Maintenance of Structures		
54	(543) Maintenance of Reservoirs, Dams, and Waterways		
55	(544) Maintenance of Electric Plant		
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)		
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)		
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering		
62	(547) Fuel	3,141,920	1,606,888
63	(548) Generation Expenses	1,051	1,810
64	(549) Miscellaneous Other Power Generation Expenses	4,156	5,266
65	(550) Rents		
66	TOTAL Operation (Enter Total of lines 61 thru 65)	3,147,127	1,613,964
67	Maintenance		
68	(551) Maintenance Supervision and Engineering		
69	(552) Maintenance of Structures	6,565	24,462
70	(553) Maintenance of Generating and Electric Plant	925,277	1,533,962
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,606	9,899
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	933,448	1,568,323
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	4,080,575	3,182,287
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	22,769,715	22,099,642
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses	19,608,796	18,836,289
78	TOTAL Other Power Supply Expenses(Enter Total of lines 75-77)	42,378,511	40,935,931
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	442,287,283	456,122,791
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	800,020	874,509
83	(561) Load Dispatching	1,083,761	1,229,897
84	(562) Station Expenses	633,180	745,437
85	(563) Overhead Line Expenses	143,959	193,291
86	(564) Underground Line Expenses	53	101
87	(565) Transmission of Electricity by Others		
88	(566) Miscellaneous Transmission Expenses	567,396	346,796
89	(567) Rents	10,169	7,404
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,238,538	3,397,435
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	67	3,653
93	(569) Maintenance of Structures	39,608	18,405
94	(570) Maintenance of Station Equipment	1,459,897	1,573,212
95	(571) Maintenance of Overhead Lines	1,373,876	1,602,418
96	(572) Maintenance of Underground Lines	59	796
97	(573) Maintenance of Miscellaneous Transmission Plant		
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,873,507	3,198,484
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,112,045	6,595,919
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,063,664	1,182,663
103	(581) Load Dispatching		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	861,756	848,458
106	(583) Overhead Line Expenses	566,908	616,401
107	(584) Underground Line Expenses	212,291	198,619
108	(585) Street Lighting and Signal System Expenses	655,518	744,005
109	(586) Meter Expenses	2,574,924	2,723,722
110	(587) Customer Installations Expenses	1,988,576	2,265,448
111	(588) Miscellaneous Distribution Expenses	3,845,997	3,736,427
112	(589) Rents	14,461	14,235
113	TOTAL Operation (Enter Total of lines 102 thru 112)	11,784,095	12,327,978
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	880,820	999,523
116	(591) Maintenance of Structures	120,626	130,445
117	(592) Maintenance of Station Equipment	1,174,151	1,356,991
118	(593) Maintenance of Overhead Lines	7,603,131	7,218,889
119	(594) Maintenance of Underground Lines	784,570	784,130
120	(595) Maintenance of Line Transformers	432,018	483,984
121	(596) Maintenance of Street Lighting and Signal Systems	1,099,631	1,060,240
122	(597) Maintenance of Meters	435,843	362,654
123	(598) Maintenance of Miscellaneous Distribution Plant	19,203	22,232
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	11,949,993	12,419,088
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	23,734,088	24,747,066
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	460,516	514,444
129	(902) Meter Reading Expenses	1,913,091	1,866,486
130	(903) Customer Records and Collection Expenses	12,081,775	12,142,734
131	(904) Uncollectible Accounts	1,972,866	2,562,421
132	(905) Miscellaneous Customer Accounts Expenses	33	2
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128-132)	16,428,281	17,086,087
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision		
137	(908) Customer Assistance Expenses	14,526,086	18,582,514
138	(909) Informational and Instructional Expenses	582,647	835,360
139	(910) Miscellaneous Customer Service and Informational Expenses		
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	15,108,733	19,417,874
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	19,504	32,005
144	(912) Demonstrating and Selling Expenses	262,153	410,172
145	(913) Advertising Expenses	112,234	35,982
146	(916) Miscellaneous Sales Expenses	874	50
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	394,765	478,209
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	15,446,396	14,722,779
151	(921) Office Supplies and Expenses	9,456,655	10,318,284
152	(Less) (922) Administrative Expenses Transferred-Credit	(4,176,828)	(3,851,823)
153	(923) Outside Services Employed	2,502,934	1,964,227
154	(924) Property Insurance	1,835,450	1,938,017
155	(925) Injuries and Damages	2,893,024	3,428,240
156	(926) Employee Pensions and Benefits	21,897,818	18,118,806

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	7. ADMINISTRATIVE AND GENERAL EXPENSES		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	811,900	1,059,248
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	115,199	118,939
162	(930.2) Miscellaneous General Expenses	4,567,356	5,780,363
163	(931) Rents	3,330,326	3,336,375
164	TOTAL Operation (Enter Total of lines 150 thru 163)	58,680,230	56,933,455
165	Maintenance		
166	(935) Maintenance of General Plant	2,983,932	2,760,863
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	61,664,162	59,694,318
168	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 79, 99, 125, 133, 140, 147, and 167)	565,729,357	584,142,264

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

1. Payroll Period Ended (Date)	December 24, 1989
2. Total Regular Full-Time Employees	2,902
3. Total Part-Time and Temporary Employees	53
4. Total Employees	2,955

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 238 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.

2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Non-associated Utilities (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities,

(6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased

Line No.	Purchased From (a)	Stat. Class. (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Receipt/Delivery (State or County) (e)	Substation Ownership If Applicable (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	Other Nonutilities	FP			Nichols, Florida	SS	2.7	7.5 MW	9.0 MW
2	Municipalities	FP			Tampa, Florida	RS	15.5	18.8 MW	19.0 MW
3	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	0.0 MW	0.0 MW
4	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	10.8 MW	20.0 MW
5	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	12.2 MW	22.0 MW
6	Municipalities	FP			Tampa, Florida	RS	23.0	28.8 MW	30.0 MW
7	Other Nonutilities	DP			Tampa, Florida	RS	0.0	8.1 MW	13.0 MW
8	Other Nonutilities	DP			Plant City, Florida	RS	0.0	7.3 MW	12.0 MW
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11	Total								
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

PURCHASED POWER (Account 555) (Continued)
(Except interchange power)

from the same company.

4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing, enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly readings. Furnish

those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.

7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.

Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt Hours (l)	Demand Charges (m)	Cost of Energy		Total (m+n+o) (p)	Line No.
				Energy Charges (n)	Other Charges * (o)		
60 Min.	69 KV	24,151	208,764	388,732	29,210	626,706	1
60 Min.	69 KV	105,580	1,831,565	1,713,502	131,499	3,676,566	2
60 Min.	69 KV	0	0	0	0	0	3
60 Min.	69 KV	4,047	0	75,361	4,895	80,256	4
60 Min.	69 KV	12,528	0	206,061	15,153	221,214	5
60 Min.	69 KV	227,534	1,956,840	3,770,167	283,391	6,010,398	6
60 Min.	69 KV	2,174	0	39,633	2,629	42,262	7
60 Min.	69 KV	2,422	0	45,815	2,929	48,744	8
							9
		378,436	3,997,169	6,239,271	469,706	10,706,146	10
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE
(Included in Account 555)

1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives,

and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Furnish particulars (details of settlements for interchange power) in a footnote or on a supplemental page; include the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such

Line No.	Name of Company (a)	Interchanges Across State Lines (b)	FERC Rate Schedule Number (c)	Point of Interchange (d)
1	Florida Power Corp (2)			Lake Tarpon
2				West Lake Wales
3				Pebbledale
4				Denham
5				Dade City
6				Higgins
7				Winter Haven
8				Ft. Meade
9				North Bartow
10				Orchard Springs
11	Sub-Total			
12	Lakeland (5)			Highland City
13				Orangedale
14	Sub-Total			
15	Florida Power & Light (2)			
16	FMPA (5)			
17	Ft. Pierce (5)			
18	Gainesville (5)			
19	Homestead (5)			
20	Jacksonville (5)			
21	Key West (5)			
22	Kissimmee (5)			
23	Lake Worth (5)			
24	New Smyrna Bch (5)			
25	Orlando (5)			
26	Sebring (5)			
27	Seminole (6)			
28	Stark (5)			
29	St. Cloud (5)			
30	Tallahassee (5)			
31	Vero Beach (5)			
32				
33	Sub-total			
34	Less: Inadvertent			
35	Less: Amt recorded as Sales for Resale per FPSC order			
36	TOTAL			
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE (Continued)
(Included in Account 555)

other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of

transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Voltage at Which Interchanged (e)	MEGAWATT HOURS			Amount Settlement (i)	Line No.
	Received (f)	Delivered (g)	Net Difference (h)		
230 KV	3,642,163	126	3,642,037		1
230 KV	242,958	142,518	100,440		2
230 KV	235,874	422,485	(186,611)		3
69 KV	24,109	30,057	(5,948)		4
69 KV	324,865	(7)	324,872		5
115 KV	513	0	513		6
69 KV	0	0	0		7
69 KV	0	0	0		8
230 KV	(1)	352,668	(352,669)		9
69 KV	0	0	0		10
	4,470,481	947,847	3,522,634	(4,676,143)	11
69 KV	118,747	17,353	101,394		12
69 KV	70,769	3,940	66,829		13
	189,516	21,293	168,223	(1,475,089)	14
230 KV	29,206	6,557,137	(6,527,931)	(20,365,394)	15
				(4,379,283)	16
				(419,312)	17
				(122,560)	18
				(146,909)	19
				390,905	20
				(870,149)	21
				(3,608,232)	22
				(37,067)	23
				(1,473,812)	24
				(1,135,823)	25
				(105,725)	26
				(10,692,344)	27
				(360,007)	28
				(16,820)	29
				(991,649)	30
				(310,408)	31
					32
	4,689,203	7,526,277	(2,837,074)	(50,795,821)	33
	4,511,106	4,527,919	(16,813)		34
		2,998,358	(2,998,358)	(62,859,390)	35
	178,097		178,097	12,063,569	36
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)
(Including transactions sometimes referred to as "wheeling")

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.
2. Provide separate subheadings for: (a) Transmission of Electricity for Others (included in Account 456) and (b) Transmission of Electricity by Others (Account 565).
3. Furnish the following information in the space below concerning each transaction:
 - (a) Name of company and description of service rendered or received. Designate associated companies.
 - (b) Points of origin and termination of service specifying also any transformation service involved.
 - (c) MWh received and MWh delivered.
 - (d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.
 - (e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh, describe the nature of such settlement and basis of determination.
 - (f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations as statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

All transactions are for Account 456.

- (a) Transmission Service for Royster Company to Florida Power and Light Company.
- (b) Received at the Royster Substation, delivered at the points of interconnection between Tampa Electric Company and Florida Power and Light Company.

(c) MWh: Received	16,064
Delivered	15,765
Inadvertent	301
Line Loss	299
(d) Charges:	
Capacity	126,448
Short Term Power	55
Regulating Service	15,960
Sub total	142,463
FERC Filing Fees and Legal Services	0
Total	142,463

(e) None

(f) None

NAME OF RESPONDENT: Tampa Electric Company		YEAR OF REPORT: Dec. 31, 1989
This Report Is An Original		
MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2)(ELECTRIC)		
Line No.	Description (a)	Amount (b)
1	Industry Association Dues	565,471
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	2,694,290
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agents Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent.	558,605
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient, and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	
6	Chamber of Commerce	26,874
7	Directors' Fees and Expenses	313,144
8	Internal and Public Communications	109,231
9	Allocation of Parent Company Costs	(710,632)
10	Miscellaneous Dues (14 items)	36,713
11	Financing Costs	35,626
12	Labor Costs (not reclassified to account 920.01)	8,548
13	Environmental	65,958
14	Miscellaneous (738 items)	863,528
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46	TOTAL	4,567,356

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for:
(a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

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

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

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		2,143,231		2,143,231
2	Steam Production Plant	45,340,341			45,340,341
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventnl				
5	Hydraulic Production Plant-Pumped Strge				
6	Other Production Plant	939,893			939,893
7	Transmission Plant	6,089,921			6,089,921
8	Distribution Plant	22,082,559			22,082,559
9	General Plant	12,604,411			12,604,411
10	Common Plant-Electric				
11	TOTAL	87,057,125	2,143,231		89,200,356

B. Basis for Amortization Charges

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1989

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

(b) Miscellaneous Income Deductions Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other

Deductions of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	None	
3	ACCOUNT 426.1	
4	Salvation Army	15,517
5	United Way	14,022
6		
7	Total Account 426.1	29,539
8		
9	ACCOUNT 426.2	
10	None	
11	ACCOUNT 426.3	
12	Penalties	143,653
13	ACCOUNT 426.4	
14	Dues	26,005
15	Transportation, Fees, Lodging & Other Incurred Costs	296,644
16		
17	Total Account 426.4	322,649
18		
19	ACCOUNT 426.5	
20	None	
21		
22	Total Account 426	495,841
23		
24	ACCOUNT 430	
25	None	
26	ACCOUNT 431	
27	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	2,612,201
28	Interest Expense - Notes Payable (Various Interest Rates)	183,361
29	Interest Expense - Commercial Paper (Various Interest Rates)	1,514,486
30	Interest Expense - Revenue Refund (Various Interest Rates)	2,590,718
31	Interest Expense - Miscellaneous Other (Various Interest Rates)	177,888
32		
33	Total Account 431	7,078,654
34		
35		
36		
37		
38		
39		
40		
41		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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REGULATORY COMMISSION EXPENSES

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

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

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 890001-EI.		33,231	33,231	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 890002-EG.		20,278	20,278	
10					
11					
12	Continuing surveillance and review of				
13	cogeneration recovery charges of				
14	utilities. FPSC Docket No. 891049-EI.		32,593	32,593	
15					
16					
17	Territorial Dispute with Florida Power				
18	Corporation FPSC Docket No. 890646-EI		40,724	40,724	
19					
20					
21	Power Plant - Seminole Electric Company				
22	FPSC Docket No. 880309-EC		55,527	55,527	
23					
24					
25	Agrico Chemical Company				
26	FPSC Docket No. 890415-EI		38,966	38,966	
27					
28					
29	Continuing surveillance and review of				
30	miscellaneous FERC Dockets.		69,463	69,463	
31					
32					
33	Continuing surveillance and review of				
34	miscellaneous FPSC Dockets.		188,260*	188,260*	
35					
36					
37					
38					
39					
40					
41					
42	Minor Items (Less than \$25,000 each)		332,858	332,858	
43					
44					
45	* Outside consultant fees only, does not include incidental company expenses.				
46	Total		811,900	811,900	

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Tampa Electric Company

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REGULATORY COMMISSION EXPENSES (Continued)

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

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

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	33,231					1
							2
							3
							4
							5
							6
							7
							8
Electric	928	20,278					9
							10
							11
							12
							13
Electric	928	32,593					14
							15
							16
							17
Electric	928	40,724					18
							19
							20
							21
Electric	928	55,527					22
							23
							24
							25
Electric	928	38,966					26
							27
							28
							29
Electric	928	69,463					30
							31
							32
							33
Electric	928	188,260*					34
							35
							36
							37
							38
							39
							40
							41
Electric	928	112,858					42
							43
							44
							45
		811,900					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 on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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

- A. Electric R, D & D Performed Internally
 - (1) Generation
 - a. Hydroelectric
 - i. Recreation, fish, and wildlife
 - ii. Other hydroelectric

- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat generation
- (2) System Planning, Engineering and Operation
- (3) Transmission
 - a. Overhead
 - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)
- (7) Total Cost Incurred
- B. Electric R, D & D Performed Externally
 - (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)	
1			
2	B-(1)	Electric Power Research	18811
3	B-(4)	Florida Acid Disposition Study	18812
4	B-(4)	FCG Acid Rain Seepage Lake Study	18814
5			
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NAME OF RESPONDENT:
Tampa Electric Company

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RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES (Continued)

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

during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
 5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development and Demonstrative 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)		
	2,694,290	930	2,694,290		1
7,925	91,016	506	147,562		2
-----	-----		-----	21,801	3
				-----	4
					5
					6
7,925	2,785,306		2,841,852	21,801	7
*****	*****		*****	*****	8
					9
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NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14,399,981		
4	Transmission	7,257,463		
5	Distribution	8,486,844		
6	Customer Accounts	8,066,850		
7	Customer Service and Informational	3,488,887		
8	Sales	265,446		
9	Administrative and General	15,633,576		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	52,618,997		
11	Maintenance			
12	Production	20,735,116		
13	Transmission	1,304,726		
14	Distribution	4,528,802		
15	Administrative and General	1,850,984		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	28,419,628		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	35,135,097		
19	Transmission (Enter Total of lines 4 and 13)	3,562,189		
20	Distribution (Enter Total of lines 5 and 14)	13,015,646		
21	Customer Accounts (Transcribe from line 6)	8,066,850		
22	Customer Service and Information (Transcribe from line 7)	3,488,887		
23	Sales (Transcribe from line 8)	265,446		
24	Administrative and General (Enter Total of lines 9 and 15)	17,504,510		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	81,038,625	4,955,916	85,994,541
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Termining 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 Termining and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maintenance (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 to Clearing Accounts (c)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG, Terminaling and Processing (Total of lines 31 and 43)			
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)			
55	Customer Accounts (Transcribe from line 34)			
56	Customer Service and Informational (Transcribe from line 35)			
57	Sales (Transcribe from line 36)			
58	Administrative and General (Enter Total of lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	81,038,625	4,955,916	85,994,541
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	22,823,896	3,275,533	26,099,429
66	Gas Plant			
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	22,823,896	3,275,533	26,099,429
69	Plant Removal (By Utility Department)			
70	Electric Plant	1,556,491	217,543	1,774,034
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	1,556,491	217,543	1,774,034
74	Other Accounts (Specify):			
75	Non Utility Accounts	41,370	64,727	106,097
76	Accounts Receivable & Deferred Accounts	2,368,495		2,368,495
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	2,409,865	64,727	2,474,592
96	TOTAL SALARIES AND WAGES	107,828,877	8,513,719	116,342,596

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	12,896,310
3	Steam	16,173,411	22	Sales for Resale	2,998,358
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro-Conventional		24	Energy Used by the Company (Excluding Station Use):	
6	Hydro-Pumped Storage		25	Electric Department Only	38,669
7	Other	46,216	26	Energy Losses:	
8	(Less) Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter Total of lines 3 thru 8)	16,219,627	28	Distribution Losses ***	769,671
10	Purchases - Cogeneration	378,436	29	Unaccounted for Losses	73,752
11	Interchanges:		30	TOTAL Energy Losses	843,423
12	In (gross) *	178,097	31	Energy Losses as Percent of Total on Line 19	5.03%
13	Out (gross) **	0	32	TOTAL (Enter Total of Lines 21, 22, 23, 25, and 30)	16,776,760
14	Net Interchanges (Lines 12 & 13)	178,097		* Excludes Inadvertent received of 4,936,606.	
15	Transmission for/by Others (Wheeling)			** Excludes Inadvertent delivered of 4,953,419.	
16	Received (MWH) 16,365			*** Transmission & Distribution losses are not separately accounted for.	
17	Delivered (MWH) 15,765				
18	Net Transmission (lines 16 & 17)	600			
19	TOTAL (Enter Total of lines 9, 10, 14, and 18)	16,776,760			

MONTHLY PEAKS AND OUTPUT

- Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and the monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.
- Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which include the intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.
- If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

Line No.	MONTHLY PEAK (Daylight Savings Time)						Monthly Output (MWh) (See Instr. 4) (g)
	Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January	1944	Thursday	5	8:00	60 minutes	1,453,901
34	February	2584	Friday	24	8:00	60 minutes	1,306,707
35	March	2126	Thursday	9	8:00	60 minutes	1,390,569
36	April	2063	Thursday	27	18:00	60 minutes	1,336,518
37	May	2397	Friday	26	17:00	60 minutes	1,472,120
38	June	2555	Friday	16	17:00	60 minutes	1,449,555
39	July	2544	Monday	10	18:00	60 minutes	1,509,250
40	August	2555	Thursday	31	17:00	60 minutes	1,503,438
41	September	2445	Wednesday	13	18:00	60 minutes	1,471,208
42	October	2296	Wednesday	4	18:00	60 minutes	1,287,113
43	November	1946	Wednesday	8	19:00	60 minutes	1,290,438
44	December	2712	Saturday	23	18:00	60 minutes	1,289,130
45	TOTAL						16,759,947

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees

- assignable to each plant.
6. If gas is used and purchased on a therm basis, report the BTU content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name HOOKERS POINT (b)			Plant Name GANNON (c)		
		Coal Tons	Gas MCF	Oil Bbl.	Coal Tons	Gas MCF	Oil Bbl.
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM CONVENTIONAL			STEAM OUTDOOR BOILER		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.6			1270.38		
6	Net Peak Demand on Plant-MW (60 minutes)	0			1066		
7	Plant Hours Connected to Load	0			8760		
8	Net Continuous Plant Capability (Megawatts)	206			1134		
9	When Not Limited by Condenser Water	206			1134		
10	When Limited by Condenser Water						
11	Average Number of Employees	21			325		
12	Net Generation, Exclusive of Plant Use - KWh	0			6,227,028,000		
13	Cost of Plant:						
14	Land and Land Rights	437,471			349,953		
15	Structures and Improvements	7,448,846			31,105,657		
16	Equipment Costs	39,359,098			187,791,034		
17	Total Cost SEE NOTE 1 PAGE 403A	47,245,415			219,246,644		
18	Cost per KW of Installed Capacity SEE NOTE 1 PAGE 403A	203.11			172.58		
19	Production Expenses:						
20	Operation Supervision and Engineering	\$60,560			\$1,240,272		
21	Fuel	0			150,076,431		
22	Coolants and Water (Nuclear Plants Only)	0			0		
23	Steam Expenses	78,144			2,554,112		
24	Steam From Other Sources	0			0		
25	Steam Transferred (Cr.)	0			0		
26	Electric Expenses	88,848			1,304,930		
27	Misc. Steam (or Nuclear) Power Expenses	322,797			2,426,314		
28	Rents	0			269		
29	Maintenance Supervision and Engineering	37,275			383,109		
30	Maintenance of Structures	55,965			1,853,163		
31	Maintenance of Boiler (or Reactor) Plant	15,815			10,893,457		
32	Maintenance of Electric Plant	47,533			4,139,291		
33	Maint. of Misc. Steam (or Nuclear) Plant	81,923			446,409		
34	Total Production Expenses	788,860			175,317,757		
35	Expenses per Net KWh	0.00			28.15		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned				2,591,335		
39	Avg. Heat Cont. of fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)(Give unit if nuclear)				12,641		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year				56.77		
41	Average Cost of Fuel per Unit Burned				57.91		
42	Avg. Cost of Fuel Burned per Million Btu				2.29		
43	Avg. Cost of Fuel Burned per KWh Net Gen.				2.41		
44	Average Btu per KWh Net Generation				10,521		

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

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

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses", and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant". Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant.

However, if a gas turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period and other operating characteristics of plant.

Plant Name GANNON (d)			Plant Name BIG BEND (e)			Plant Name BIG BEND (f)			Plant Name (g)			Plant Name (h)			Plant Name (i)			Line No.
COMBUSTION TURBINE FULL OUTDOOR			STEAM OUTDOOR BOILER			COMBUSTION TURBINE FULL OUTDOOR												1
																		2
																		3
																		4
18			1,822.5			175.5												5
																		6
12			1,724			74												7
431			8,760			1,222												8
14			1,614			174 @ winter peak												9
14			1,614			174 @ winter peak												10
																		11
4,067,000			9,946,383,000			42,149,000												12
																		13
																		14
75,362			5,147,145			834,366												15
1,734,099			147,073,272			1,483,404												16
1,809,461			798,084,960			17,606,379												17
100.53			950,305,377			19,924,149												18
			521.43			113.53												19
																		20
351,574			1,560,904			2,790,347												21
			183,131,920															22
			6,093,374															23
																		24
																		25
																		26
																		27
1,555			1,909,174			1,051												28
			3,200,017			601												29
			15,274															30
1,309			537,225			5,256												31
			2,476,215															32
			15,900,427															33
461,818			4,276,419			463,459												34
93			622,631			1,513												35
118,349			219,721,580			3,262,227												36
201.22			22.09			77.40												37
Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	38
		12,822	4,167,768					111,095										39
		138,496	11,914					138,784										40
		26.01	43.22					26.01										41
		27.42	43.94					25.12										42
		4.71	1.84					4.31										43
		8.65	1.84					6.62										44
		18,338	9,985					15,364										

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

NOTES TO PAGE 402

Note 1

The total cost of plant for Gannon steam (Line 17C) and the cost per KW of installed capacity for Gannon steam (Line 18C) excludes \$140,318,650 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KWH of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$359,565,294 and \$283.04 respectively.

Note 2

In April 1986, the company's oil-fired Hooker's Point power plant (206 MW) was placed on long-term reserve standby. Hooker's Point may be returned to service in 1990 if additional capacity sales contracts can be obtained for 1991.

TRANSMISSION LINE STATISTICS

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

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

Line No.	DESIGNATION From (a) To (b)		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
			Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sta	BB Sub Gen Leads	230000		STDC	1.75	0.63	3
2	Gannon Sta	Gan Gen Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Gen Leads	230000		SOPSC	2.22		3
4	BB Peak Uts	Big Bend Sub	230000		SSPSC	0.60		1
5	Gannon Sub	Sheldon Rd Sub	230000		STDC	14.84		2
6	Gannon Sub	Sheldon Rd Sub	230000		WDPSC	13.63		1
7	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
8	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
9	Big Bend Sub	Ohio Sub	230000		STDC		2.36	2
10	Big Bend Sub	Ohio Sub	230000		WDPSC	9.05		1
11	Big Bend Sub	Ohio Sub	230000		SSPSC	4.69		1
12	Gannon Sub	Pebbledale	230000		WDPSC	8.42		1
13	Gannon Sub	Pebbledale	230000		STDC		5.06	2
14	Gannon Sub	Pebbledale	230000		WDPSC	44.45		1
15	Gannon Sub	Pebbledale	230000		STDC	0.41		2
16	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
17	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
18	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
19	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
20	Big Bend Sub	Mines Sub	230000		WDPSC	0.90		1
21	Big Bend Sub	FPL Tie	230000		STDC		0.20	2
22	Big Bend Sub	FPL Tie	230000		ADPSC	3.12		1
23	Big Bend Sub	FPL Tie	230000		WDPSC	10.06		1
24	Big Bend Sub	River Sub	230000		STDC	2.36	7.87	2
25	Big Bend Sub	River Sub	230000		SSPSC	4.29		1
26	Big Bend Sub	River Sub	230000		WDPSC	7.07		1
27	Eleventh Ave Sub	Ohio Sub	230000		SSPSC	6.05		1
28	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
29	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
30								
31								
32								
33								
34								
35								
36								

TRANSMISSION LINE STATISTICS (Continued)

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 AAC								1
1272 AAC								2
1590 ACSR								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
2800 ACAR								11
954 ACSR								12
1590 ACSR/AW								13
1590 & 954 ACSR, ACSR/AW								14
1590 ACSR								15
954 ACSR & AAC, 1590 ACSR, 795 AAC								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 & 954 ACSR								21
77795 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 & 954 ACSR								26
2800 ACAR								27
1590 ACSR								28
1590 ACSR								29
								30
								31
								32
								33
								34
								35
								36

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction if a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
2	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
3	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
4	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
5	Sheldon Rd	Dale Mabry	230000		WDPSC	10.32		1
6	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
7	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2
8	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
9	Sheldon Rd Sub	Jackson Rd Sub	230000		SSPSC	3.24		1
10	Mines Sub	Pebbledale	230000		WDPSC	24.10		1
11	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
12	Pebbledale	FPC Tie	230000		WDPSC	11.32		1
13	South Eloise	FPC Tie	230000		WDPSC	16.40		1
14	Pebbledale	Ariana	230000		WSPSC	2.32		1
15	Pebbledale	Ariana	230000		STDC	2.99		1
16	Pebbledale	Ariana	230000		WDPSC	18.42		1
17	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
18	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
19	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
20	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
21	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
22	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
23	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
24	Ohio Sub	Clearview Sub	138000		WSPSC	1.97		1
25	Ohio Sub	Clearview Sub	138000		UNDERGRND*	0.29		1
26	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
27	Ohio Sub	Clearview Sub	138000		WSPSC	1.86		1
28	Gannon	Juneau Sub	138000		WSPSC	12.38		1
29	Gannon	Juneau Sub	138000		SSPDC		0.44	2
30								
31								
32								
33								
34								
35								
36								

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct

statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2/795 ACSR								1
2800 ACAR								2
954 AAC								3
1590 & 954 AAC								4
1590 ACSR								5
954 ACSR								6
954 ACSR/AW								7
954 ACSR								8
954 ACSR								9
1590 ACSR								10
954 ACSR								11
1590 & 954 ACSR								12
954 ACSR								13
1590 & 954 ACSR								14
954 ACSR/AW								15
954 ACSR, 1590 ACSR & 954 ACSR/AW								16
600 CU								17
954 AAC & ACSR, 600 CU								18
600 CU								19
636 AAC & 795 SSAC								20
954 AAC								21
954 AAC								22
954 AAC								23
795 SSAC & 336 ACSR								24
500 AAC								25
795 SSAC, 954 AAC & 636 ACSR								26
795 SSAC, 954 AAC								27
636 ACSR, 636 AAC, 954 AAC & 400 CU								28
636 AAC								29
								30
								31
								32
								33
								34
								35
								36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below voltages in group totals only for each voltage.
- 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.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of

supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of transmission line of a different type of construction need not be distinguished from the remainder of the line.

- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a) To (b)		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
			Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Gannon	Juneau Sub	138000		WSPDC		0.79	2
2	Various	Various	69000		SPSC	715.40		Var
3	Various	Various	69000		SPDC	5.42	4.45	Var
4	Various	Various	69000		DPSC	19.08		Var
5	Various	Various	69000		DPDC	1.75	1.45	Var
6	Various	Various	69000		UNDERGRND*	7.42		
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30						1,135.43	29.92	
31								
32								
33								
34								
35								
36	TOTAL							

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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)	
636 AAC								1
VARIOUS								2
VARIOUS								3
VARIOUS								4
VARIOUS								5
VARIOUS								6
								7
								8
								9
								10
* INCLUDES ROADS & TRAILS								11
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
	10,851,393	83,482,757	94,334,150					30
								31
								32
								33
								34
								35
								36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

TRANSMISSION LINES ADDED DURING YEAR

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

underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated

Line No.	LINE DESIGNATION		Line Length in Miles * (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Gannon Sub	Sheldon Rd Sub	0.04	WDPSC			
2	Big Bend Sub	Ohio Sub	(6.05)	SSPSC			
3	Eleventh Ave Sub	Ohio Sub	6.05	SSPSC			
4	Sheldon Rd Sub	Jackson Rd Sub	3.24	SSPSC			
5	Various	Various	(3.81)	SPSC			
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	* Net miles of transmission line added during 1989.						
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		(0.53)				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				355,000	2,531,000	2,090,000	4,976,000	44

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

- acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS (Continued)

Utility equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

ment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
56.0	2					1
7.501	4					2
20.0	1					3
28.0	1					4
28.0	1					5
28.0	1					6
20.0	1					7
28.0	1					8
56.0	2					9
28.0	1					10
22.4	1					11
50.4	2					12
28.0	1					13
28.0	1					14
56.0	2					15
28.0	1					16
56.0	2					17
28.0	1					18
6.441	3					19
44.8	2					20
14.0	1					21
56.0	2					22
56.0	2					23
7.5	3					24
28.0	1					25
28.0	1					26
28.0	1					27
5.0	2					28
5.001	3					29
28.0	1					30
56.0	2					31
22.4	1					32
28.0	1					33
32.5	2					34
56.0	2					35
28.0	1					36
56.0	2					37
22.4	1					38
56.0	2					39
22.4	1					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional char-

- acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS (Continued)

ility equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
56.0	2					1
28.0	1					2
12.5	1					3
56.0	2					4
28.0	1					5
20.0	1					6
48.0	2					7
7.501	4					8
12.5	1					9
28.0	1					10
28.0	1					11
56.0	2					12
37.375	2					13
28.0	1					14
28.0	1					15
28.0	1					16
14.0	1					17
12.5	1					18
28.0	1					19
28.0	1					20
20.0	1					21
28.0	1					22
28.0	1					23
10.0	7					24
56.0	2					25
50.4	2					26
56.0	2					27
67.2	2					28
56.0	2					29
10.002	6					30
56.0	2					31
28.0	1					32
28.0	1					33
28.0	1					34
3.0	3					35
28.0	1					36
28.0	1					37
28.0	1					38
28.0	1					39
56.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS (Continued)

ility equipment for increasing capacity.

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

ment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
22.4	1					1
67.2	2					2
28.0	1					3
56.0	2					4
12.5	1					5
22.4	1					6
28.0	1					7
28.0	1					8
48.0	2					9
28.0	1					10
12.5	1					11
3.75	3					12
9.375	1					13
28.0	1					14
22.4	1					15
56.0	2					16
50.4	2					17
28.0	1					18
37.3	1					19
50.8	3					20
28.0	1					21
28.0	1					22
37.333	1					23
28.0	1					24
44.8	2					25
28.0	1					26
28.0	1					27
28.0	1					28
28.0	1					29
50.4	2					30
56.0	2					31
56.0	2					32
56.0	2					33
12.5	1					34
28.0	1					35
28.0	1					36
50.4	2					37
52.252	24					38
.....					39
3866.431	207					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional char-

acter, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS (Continued)

iliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

ment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and account affected in respondent's books of accounts. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
42.4	2					1
168.0	1					2
224.0	1					3
480.0	1					4
480.0	1					5
480.0	1					6
480.0	1					7
71.5	1					8
71.5	1					9
168.0	1					10
300.0	2					11
28.0	1					12
5.001	3					13
28.0	1					14
56.0	2					15
224.0	1					16
48.0	2					17
60.0	1					18
50.0	2					19
224.0	1					20
224.0	1					21
150.0	2					22
150.0	2					23
180.0	1					24
205.0	1					25
270.0	1					26
433.0	1					27
28.0	1					28
224.0	1					29
46.75	3					30
168.0	1					31
168.0	1					32
42.5	1					33
66.666	2					34
88.0	1					35
60.0	1					36
56.0	2					37
224.0	1					38
56.0	2					39
336.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional char-

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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	
2	MINES-RURAL	TRANS-UNATTENDED	230	69	
3	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
4	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
5	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
6	RIVER-RURAL	TRANS-UNATTENDED	230	69	
7	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	
8	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
9	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
10	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
11	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
12	SO.GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
13	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
14	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
15					
16					
17	TOTAL TRANSMISSION				
18					
19					
20	TOTAL TRANSMISSION & DISTRIBUTION				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

SUBSTATIONS (Continued)

iliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equip-

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
48.0	2					1
168.0	1					2
50.4	2					3
672.0	2					4
168.0	1					5
448.0	2					6
28.0	1					7
168.0	1					8
420.0	2					9
168.0	1					10
28.0	1					11
196.0	1					12
420.0	2					13
28.0	1					14
-----	---					15
9880.717	75					16
-----	---					17
13747.148	282					18
-----	---					19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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	500,194	126,165	6,210.7
2	Additions During Year			
3	Purchases & Reused	10,918	5,575	245.2
4	Associated with Utility Plant Acquired			
5	Total Additions (Enter total of lines 3 and 4)	10,918	5,575	245.2
6	Reductions During Year			
7	Retirements	5,696	15,056	332.3
8	Associated with Utility Plant Sold			
9	Total Reductions (Enter total of lines 7 and 8)	5,696	15,056	332.3
10	Number at End of Year (Lines 1 + 5 - 9)	505,416	116,684	6,123.6
11	In Stock	22,509	3,467	334.5
12	Locked Meters on Customers' Premises	29,160		
13	Inactive Transformers on System			
14	In Customers' Use	453,625	112,833	5,754.5
15	In Company's Use	122	384	34.6
16	TOTAL End of Year (Enter total of lines 11 to 15. This line should equal line 10.)	505,416	116,684	6,123.6

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

A. Air pollution facilities:

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

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

B. Water pollution control facilities:

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

C. Solid waste disposal costs:

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

D. Noise abatement equipment:

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

E. Esthetic costs:

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

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

G. Miscellaneous:

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

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

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

(\$ in 1,000s)

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	1,853	109		317,213	NOTE 1
2	Water Pollution Control Facilities	3,579			23,517	NOTE 1
3	Solid Waste Disposal Costs		160	(13)	56,132	NOTE 1
4	Noise Abatement Equipment	12			316	NOTE 1
5	Esthetic Costs	4			37	NOTE 1
6	Additional Plant Capacity			(98)	6,146	NOTE 1
7	Miscellaneous (Identify significant)	53			6,985	NOTE 1
8	TOTAL (Total of lines 1 thru 7)	5,501	269	(111)	410,346	NOTE 1
9	Construction Work in Progress				1,527	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. The production environmental facilities identification was corrected on the Continuing Property Records during 1988. Variances from previous estimates are displayed as adjustments. Production environmental expenditures made prior to 1969 and still in service are \$6,399,452. Gannon Coal Conversion costs of \$93,793,235 owned by the Gannon Trust are not included.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

ENVIRONMENTAL PROTECTION EXPENSES

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

Line No.	Classification of Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	15,462,484	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	14,092,853	NOTE 2
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	23,403,534	
7	Replacement Power Costs	3,241,460	NOTE 3
8	Taxes and Fees		
9	Administrative and General	738,756	
10	Other (Identify significant)		
11	TOTAL	56,939,087	

NOTE 1: Book depreciation determined by applying current depreciation rates to pollution control investment.

NOTE 2: Allocation of expenses made on basis of plant investment

NOTE 3: Based on estimated power usage times average cost per KWH.

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The following information was requested by
the Florida Public Service Commission in addition
to the Federal Energy Regulatory Commission FORM 1.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1989

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and officers and directors listed on Pages 104 and 105. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

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

*Business arrangement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1989

6. Craig S. Campbell (Vice President - Services of Tampa Electric Company) is also President of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
7. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1989, Tampa Electric paid to Ferman Motor Car Company \$188,505 for the purchase of automobiles and related items.
8. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida and T. L. Guzzle (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. In 1989, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$134,780 for pension plan trustee services to NCNB National Bank of Florida. Tampa Electric also paid directly to NCNB National Bank of Florida \$75,220 for fees associated with the issuance of Pollution Control Revenue Bonds and related services. Mr. Flom is also Chairman of the Board of Florida Steel Corporation. During 1989, Tampa Electric paid to Florida Steel Corporation, \$29,340 for purchases of steel.
9. H. L. Culbreath (Director of Tampa Electric Company) was a Director of TECO Technologies, Inc., which was an affiliate of Tampa Electric Company's parent, TECO Energy, Inc. until it was sold in 1989; T. L. Guzzle (Director of Tampa Electric Company) was a Director of TECO Technologies, Inc.; J. L. Ferman, Jr., (Director of Tampa Electric Company) was a Director of TECO Technologies, Inc.; J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is Secretary of TECO Technologies, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Technologies.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1989

For each of the officials named on Pages 104 and 105, list the principal occupation or business affiliation if other than listed on Page 451, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

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

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

2. Heywood A. Turner, Senior Vice President - Production of Tampa Electric Company

No affiliations (Note: Retired May 1, 1989)

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

President, TERMCO, Inc., Tampa, Florida

4. William N. Cantrell, Vice President - Regulatory Affairs of Tampa Electric Company

No affiliations

5. Greg A. Elhers, Vice President - Information Services of Tampa Electric Company

No affiliations

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

No affiliations

7. Thomas A. Ruddell, Vice President - Corporate Communications of Tampa Electric Company

No affiliations

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

No affiliations

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

Vice President - Human Resources, TECO Energy, Inc.

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

No affiliations

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

No affiliations

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

No affiliations

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1989

13. James E. Sproull, Secretary and Treasurer of Tampa Electric Company

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

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

Chairman and President, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, First Union National Bank of Florida, Winter Haven, Florida
16. H. L. Culbreath, Director of Tampa Electric Company

Director, MNCB Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
Director, TECO Technologies, Inc., Tampa, Florida
Chairman of the Board and Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Diversified, Inc., Tampa, Florida
17. James L. Ferman, Jr., Director of Tampa Electric Company

President, Ferman Motor Car Company, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Bank of Tampa, Tampa, Florida
Director, Concord Life Insurance Company

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

18. Edward L. Flom, Director of Tampa Electric Company

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

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

President and Chief Executive Officer, TECO Energy, Inc., Tampa, Florida
Director, WCNB National Bank of Florida, Inc., Tampa, Florida
Director, TECO Technologies, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
21. Charles E. Mendez, Jr., Director of Tampa Electric Company

President, The Mendez/Chunn Company, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Mid-State Federal Savings Bank, Ocala, Florida
22. Charles H. Ross, Jr., Director of Tampa Electric Company

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

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies(11)
Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
24. James O. Welch, Jr., Director of Tampa Electric Company

Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1989

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and any business or financial organization, firm, or partnership named on Page 451 identifying the parties, amounts, dates, and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - Management, legal, and accounting services
 - Computer services
 - Engineering and construction services
 - Repairing and servicing of equipment
 - Material, fuel, and supplies furnished
 - Leasing of structures, land, and equipment
 - All rental transactions
 - Sale, purchase, or transfer of various products

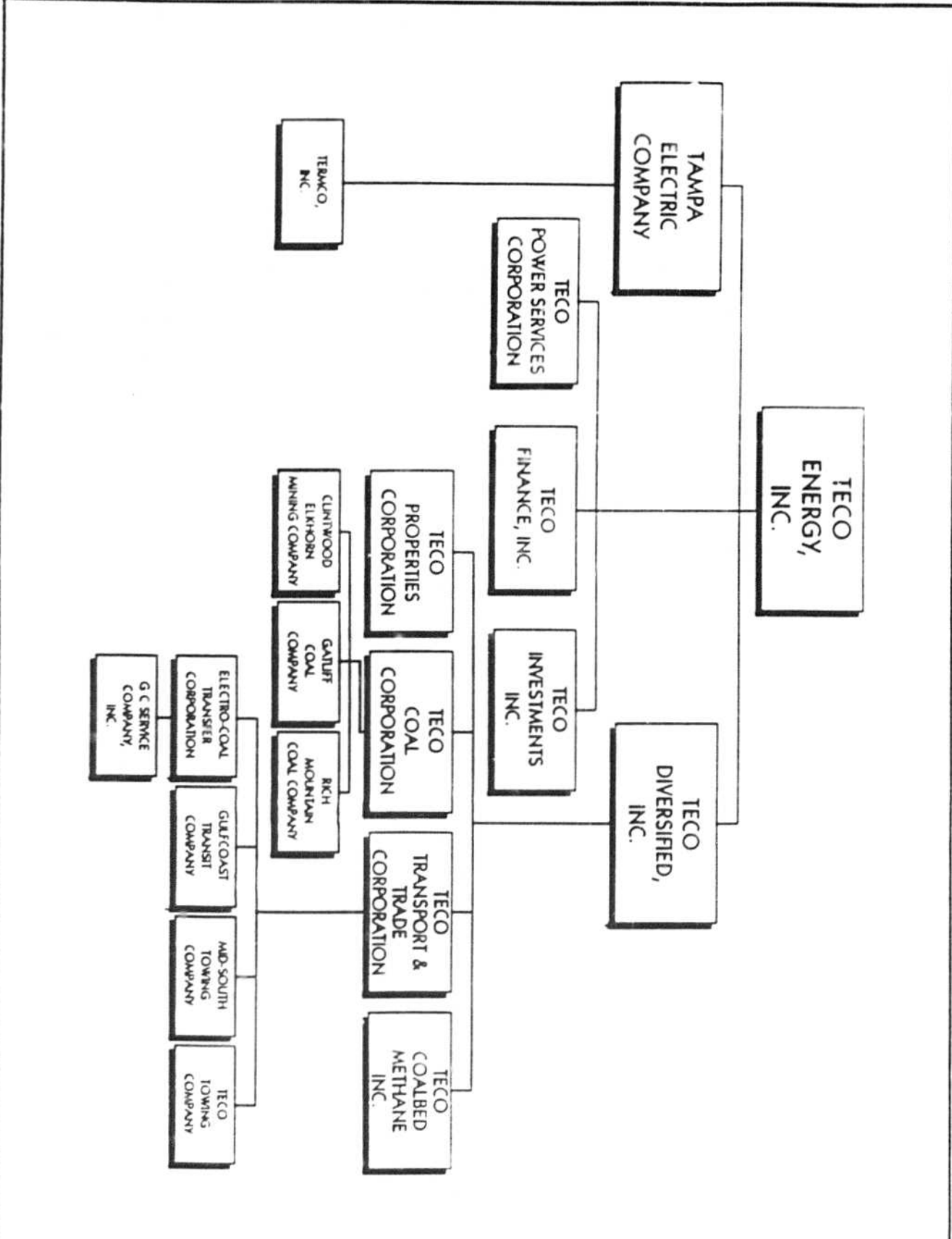
1. TECO Energy, Inc. - parent company
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy.
2. TECO Diversified - parent company of four operating companies which provide coal transportation, transfer and storage, docking services, coal mining and real estate investments.
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.
3. TECO Power Services - cogeneration and independent power generating projects
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services.
4. TECO Finance - Raises both short and long-term capital for TECO Investments and other strategic ventures.
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance.
5. TECO Investments - Invests capital in short and longer-term investments for its parent, TECO Energy, Inc.
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments.
6. TERMCO, Inc. - Broker for Tampa Electric Company's purchases and sales of real property
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO.
7. TECO Technologies, Inc. - computer systems and management consulting firm sold in 1989
- See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Technologies.
8. Ferman Motor Car Company - automobile dealership
- Purchase of automobiles and related items in the amount of \$188,505.
9. NCNB National Bank of Florida - commercial banking and trustee services
Services purchased by respondent in the amount of \$210,000.

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

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

/s/ L. L. Lefler

L. L. Lefler
Vice President and Controller
April 30, 1990



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

/s/ L. L. Lefler

L. L. Lefler
Vice President and Controller
April 30, 1990

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

CHANGES IN CORPORATE STRUCTURE

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

Line No.	Effective Date (a)	Description of Change
1		
2		
3		
4		For the Year Ended December 31, 1989 -----
5		
6	November 1989	TECO Energy, Inc. sold its interest in TECO Technologies, Inc. to a non-related third party. See revised organization chart attached.
7		
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TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED TRANSFERS

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

Column

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

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"P" or "S" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Purchase of computer (1)	Not applicable	P	\$2,679,651
2					
3	Gatliff Coal Company	Coal Purchase	Coal supply agreement 11-01-1988 to 12-31-1998	P	\$101,518,891
4					
5					
6	TECO Transport & Trade	Coal transportation, transfer and storage	Coal transportation agreement 11-01-1988 to 12-31-1998	P	\$90,278,402
7					
8					
9					
10	G C Service Company, Inc.	Unloading vessels at plant	Vessel unloading agreement 11-01-1988 to 12-31-1998	P	\$4,119,050
11					
12					
13					
14	TECO Properties Corp.	Lease of parking facilities at TECO Plaza	lease 05-29-89 to 05-28-90	P	\$576,354
15					
16					
17	TECO Technologies, Inc.	Data center space rental	Lease agreement 10-01-1988 to 09-30-1993	S	169,725
18					
19					
20	TECO Properties Corp.	Office space leased to affiliate at TECO Plaza	Lease agreement 04-24-1989 to 04-23-1991	S	21,722
21					
22					
23	(1) : Amount paid to TECO Energy, Inc. by Tampa Electric to acquire for Tampa Electric at TECO Energy's cost a mainframe computer from a non-related third party which had previously been leased by				
24	TECO Energy, Inc.				
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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

Column

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

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (2)	Not applicable	T	\$8,581,758
2					
3					
4					
5					
6					
7	TECO Energy Inc.	Tax services	Not applicable	T	\$463,525
8					
9	TECO Energy Inc.	Legal services	Not applicable	T	\$190,004
10					
11	TECO Energy Inc.	Risk management	Not applicable	T	\$1,234,086
12					
13	TECO Energy Inc.	Data processing services (3)	Not applicable	T	\$14,996,993
14	TECO Energy Inc.			F	153,322
15	TECO Transport & Trade			F	15,623
16	TECO Properties Corp.			F	889
17	TECO Investments			F	300
18	TECO Technologies, Inc.			F	171,791
19					
20	(2) Parent company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.				
21					
22					
23	(3) The Information Services group is organized within the parent company (TECO Energy). Costs are 100% allocated to Tampa Electric. Some data processing costs are then allocated by Tampa Electric to				
24	affiliates based on usage and services provided.				
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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

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Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	F	\$1,064,545
2					
3					
4					
5					
6	TECO Energy Inc.	Personnel services	Not applicable	F	\$122,678
7	TECO Transport & Trade			F	2,073
8	TECO Coal			F	1,133
9	TECO Properties Corp.			F	474
10					
11	TECO Energy Inc.	Accounting services (Payroll and invoice processing, etc.)	Not applicable	F	\$190,520
12	TECO Power Services			F	16,240
13					
14	TECO Energy Inc.	Corporate communications including graphics services, media services.	Not applicable	F	\$317,520
15	TECO Transport & Trade			F	5,490
16	Electro Coal			F	992
17	Gulfcoast Transit Co.			F	1,174
18	TECO Properties Corp.			F	348
19	TECO Finance			F	2,946
20	TECO Investments			F	1,041
21	TECO Technologies, Inc.			F	3,249
22					
23	TECO Energy Inc.	Purchases of material and supplies	Not applicable	F	\$757
24	TECO Properties Corp.			F	19,805
25	TECO Power Services			F	71,705
26					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Purchasing department activities on behalf of affiliates/ payments	Not applicable	F	\$265,063
2	TECO Diversified			F	81,944
3	TECO Transport & Trade			F	13,040
4	Electro Coal			F	1,023
5	TECO Coal			F	9,997
6	TECO Power Services			F	59,913
7	TECO Finance			F	60,873
8	TECO Investments			F	1,433
9					
10					
11	TECO Energy Inc.	Building services (Janitorial, maintenance, furniture purchases, etc.)	Not applicable	F	\$340,270
12	TECO Diversified			F	4,789
13	TECO Transport & Trade			F	22,356
14	Electro Coal			F	870
15	TECO Properties Corp.			F	86,658
16	TECO Power Services			F	64,320
17	TECO Finance			F	17,802
18	TECO Investments			F	1,105
19	TECO Technologies, Inc.			F	7,831
20					
21					
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25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Vehicles owned by Tampa Electric and provided to affiliates. Vehicle cost fully allocated to affiliates.	Not applicable	F	\$160,476
2	TECO Transport & Trade			F	3,166
3	TECO Coal			F	2,887
4	Gatliff Coal Company			F	338
5	TECO Properties Corp.			F	5,100
6	TECO Power Services			F	11,442
7	TECO Finance			F	19,698
8					
9	TECO Energy Inc.	Office space costs at TECO Plaza allocated to affiliates	Not applicable	F	\$263,083
10	TECO Finance			F	32,926
11					
12					
13	TECO Transport & Trade	Environmental services	Not applicable	F	\$958
14	Electro Coal			F	2,136
15	TECO Power Services			F	230,536
16					
17	G C Service Company, Inc.	Engineering services	Not applicable	F	\$10,592
18	TECO Power Services			F	241,946
19					
20	TECO Technologies, Inc.	Computer software licensing	Not applicable	F	\$14,472
21					
22					
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

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

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Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"T" or "F" (d)	Dollar Amount (e)
1	TERMCO (4)	Employee relocation services	Not applicable		
2		- Advance to TERMCO		T	\$76,083
3		- Proceeds on sale of		F	61,654
4		employee home			
5		- Net loss		T	14,429
6					
7		Employee relocation services	Not applicable		
8		- Advance to TERMCO		T	102,228
9					
10		Commission on acquisition of		F	13,350
11		land for future substation.			
12		Used to reduce purchase			
13		price			
14					
15					
16		Misc. correcting	Not applicable	T	\$7,448
17		adjustments related to			
18		above activities			
19					
20	(4) Organized to serve as broker for Tampa Electric Company's purchases and sales of real property.				
21	Transactions shown here reflect movement of cash between Tampa Electric and TERMCO in TERMCO's				
22	capacity as broker.				
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

TRANSFER OF REAL ASSETS OR RIGHTS

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

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

Line No.	Names of Purchasing and selling Parties (a)	Has Title Passed (Yes/No) (b)	Description of Asset or Right Transferred (c)	Financial or Consideration with transfer (d)
1	TECO Properties Corp. from Tampa Electric Company	Yes	Sale of land to TECO Properties Corp., non-utility	\$118,966
2				
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TAMPA ELECTRIC COMPANY
EMPLOYEE TRANSFERS DURING
YEAR ENDED DECEMBER 31, 1985

EMPLOYEE NAME	TRANSFERRED		OLD JOB ASSIGNMENT	NEW JOB ASSIGNMENT	STATUS
	TO	FROM			
N. F. Anderson	TECO Power Services Corporation	Tampa Electric Company	Production Scheduler	Principal Engineer	Permanent
C. K. Black	TECO Power Services Corporation	Tampa Electric Company	Director of Budgets	Director of Engineering & Construction	Permanent
G. D. Jennings	TECO Power Services Corporation	Tampa Electric Company	Director of Power Resource Planning	W.P. Operations & Development	Permanent
L. J. Sabarita	TECO Power Services Corporation	Tampa Electric Company	Manager Electric & Control Engineering	Manager Engineering	Permanent
M. R. Schaefer	TECO Power Services Corporation	Tampa Electric Company	Principal Engineer	Staff Project Analyst	Permanent
M. W. Smith	TECO Power Services Corporation	Tampa Electric Company	Staff Cells Administrator	Manager Project Services	Permanent(1)
C. S. Beauregard	TECO Energy, Inc.	Tampa Electric Company	Supervisor, Tech and Support	Lead System Analyst	Permanent
J. K. Castellano	TECO Energy, Inc.	Tampa Electric Company	Executive Secretary	Executive Secretary	Permanent
D. C. Keeffe	TECO Energy, Inc.	Tampa Electric Company	System Assurance Analyst	Program Analyst	Permanent
D. E. Prince	TECO Energy, Inc.	Tampa Electric Company	Senior Budget Analyst	Coordinator Info. Services Asset Mgt.	Permanent
K. J. Zepesick	Tampa Electric Company	TECO Energy, Inc.	Senior Employee Assessment	Manager Personnel	Permanent
T. Kiener	Tampa Electric Company	TECO Energy, Inc.	Engineer (2)	Principal Engineer	Permanent
M. M. Masada	Tampa Electric Company	TECO Energy, Inc.	Principal Engineer (2)	Senior Engineer	Permanent

NOTE: The information on this schedule is provided in response to the requirements of Rule 25-27.04 (F.A.C.) Rules and Reports - General, Section 11(c).

- (1) Reassigned to Tampa Electric Company in February 1990.
- (2) Assigned to Information Services Group.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

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

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	Revenues Generated	Account No. Recorded	Expenses Generated	Account No. Recorded
Lease of Land or Structures Thereon	Indeterminate	101 & 105	503,865	454		
Pole Attachments	Indeterminate	101 & 106	2,218,230	454		
Total			2,722,095			

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

NAME OF RESPONDENT:
Lanark Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1989

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

	Amounts
<hr/>	
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$ 2,233,202
Construction Work in Progress	15,718
Plant Acquisition Adjustment	
Plant Held for Future Use	33,154
Materials and Supplies	40,558
Less:	
Depreciation and Amortization	(689,123)
Contributions in Aid of Construction	*
Net Book Costs	\$ 1,633,509
<hr/>	
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 934,646
Depreciation and Amortization Expenses	89,201
Income Taxes	60,291
Other Taxes	62,990
Other Operating Expenses	566,382
Total Operating Expenses	778,864
Net Operating Income	155,782
Other Income (Deductions)	927
Interest Expense	47,033
Net Income	\$ 109,676
<hr/>	
Customers (Intrastate Only)	
Residential - Yearly Average	393,278
Commercial - Yearly Average	49,780
Industrial - Yearly Average	536
Others - Yearly Average	3,563
Total	447,157
<hr/>	
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	13,258
Average Residential Cost per KWH (cents/KWH)	7.98
Average Residential Monthly Bill	\$ 88
Gross Plant Investment per Customer	\$ 4,994

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

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1989

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
UTILITY PLANT -----				
ELECTRIC PLANT IN SERVICE (101)	2,115,428,427	2,115,428,427		
PROPERTY UNDER CAPITAL LEASES (101.1)				
ELECTRIC PLANT PURCHASED OR SOLD (102)				
EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED (103.1)				
ELECTRIC PLANT LEASED TO OTHERS (104)				
ELECTRIC PLANT HELD FOR FUTURE USE (105)	33,154,127	33,154,127		
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	117,773,171	117,773,171		
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	15,717,507	15,717,507		
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(678,705,243)	(678,705,243)		
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(10,417,611)	(10,417,611)		
ELECTRIC PLANT ACQUISITION ADJUSTMENTS (114)				
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENTS (115)				
OTHER ELECTRIC PLANT ADJUSTMENTS (116)				
OTHER UTILITY PLANT (118)				
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PROPERTY (119)				
NUCLEAR FUEL IN PROCESS OF REFINEMENT, CONVERSION, ENRICHMENT AND FABRICATION (120.1)				
NUCLEAR FUEL MATERIALS AND ASSEMBLIES - STOCK ACCOUNT (120.2)				
NUCLEAR FUEL ASSEMBLIES IN REACTOR (120.3)				
SPENT NUCLEAR FUEL (120.4)				
ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
NUCLEAR FUEL UNDER CAPITAL LEASES (120.6)				
TOTAL UTILITY PLANT	1,592,950,379	1,592,950,379	0	0

OTHER PROPERTY AND INVESTMENTS -----				
NONUTILITY PROPERTY (121)	399,377			399,377
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(188,649)			(188,649)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	10,000		
OTHER INVESTMENTS (124)	468,562	468,562		
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	689,290	478,562	0	210,728

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1989

TITLE OF ACCOUNT ----- CURRENT AND ACCRUED ASSETS -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
CASH (131)	432,963	432,963		
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	120,034	120,034		
WORKING FUNDS (135)	60,987	60,987		
TEMPORARY CASH INVESTMENTS (136)	3,045,959	3,045,959		
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	66,357,971	66,357,971		
OTHER ACCOUNTS RECEIVABLE (143)	6,005,400	6,005,400		
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(1,021,986)	(1,021,986)		
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	1,204,937			1,204,937
FUEL STOCK (151)	81,719,659	81,719,659		
FUEL STOCK EXPENSES UNDISTRIBUTED (152)				
RESIDUALS (153)				
PLANT MATERIALS AND OPERATING SUPPLIES (154)	40,520,051	40,520,051		
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	37,705	37,705		
PREPAYMENTS (165)	1,487,294	1,484,451		2,843
INTEREST AND DIVIDENDS RECEIVABLE (171)	1,187,653	1,187,653		
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	23,994,690	23,994,690		
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
 TOTAL CURRENT AND ACCRUED ASSETS	 225,153,317	 223,945,537	 0	 1,207,780

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1989

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DEFERRED DEBITS				
UNAMORTIZED DEBT EXPENSE (181)	11,684,681	11,684,681		
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)	615,886	615,886		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	818,999	818,999		
CLEARING ACCOUNTS (184)	8,360	8,360		
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	55,585,518	55,585,518		
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	21,801	21,801		
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	18,739,494	17,075,850		1,663,644
TOTAL DEFERRED DEBITS	67,274,539	65,610,895	0	1,663,644
TOTAL ASSETS AND OTHER DEBITS	1,886,067,525	1,882,985,373	0	3,082,152
PROPRIETARY CAPITAL				
COMMON STOCK ISSUED (201)	119,696,788	119,696,788		
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	60,956,000	60,956,000		
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,245		
DONATIONS RECEIVED FROM STOCKHOLDERS (208)				
REDUCTION IN PAR OR STATED VALUE OF CAPITAL STOCK (209)				
GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK (210)	28,238	28,238		
MISCELLANEOUS PAID IN CAPITAL (211)	410,510,267	410,510,267		
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
DISCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,692,253)		
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	176,540,763	176,540,763		
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	766,059,048	766,059,048	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1989

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
LONG TERM DEBT				
BONDS (221)	516,442,181	516,442,181		
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	331,949	331,949		
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
TOTAL LONG-TERM DEBT	516,774,130	516,774,130	0	0
OTHER NONCURRENT LIABILITIES				
OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT (227)				
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)				
ACCUMULATED PROVISION FOR INJURIES AND DAMAGES (228.2)	7,043,140	7,043,140		
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	1,269,850	1,269,850		
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)	19,598,123	19,598,123		
TOTAL OTHER NONCURRENT LIABILITIES	27,911,113	27,911,113	0	0
CURRENT & ACCRUED LIABILITIES				
NOTES PAYABLE (231)	20,000,000	20,000,000		
ACCOUNTS PAYABLE (232)	54,187,405	54,187,405		
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	33,323,965	14,534,845		18,789,120
CUSTOMER DEPOSITS (235)	34,134,780	34,092,811		41,969
TAXES ACCRUED (236)	2,274,873	2,274,873		?
INTEREST ACCRUED (237)	11,465,965	11,465,965		
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	3,112,030	3,112,030		
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	6,436,383	6,436,383		
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
TOTAL CURRENT & ACCRUED LIABILITIES	164,935,401	146,104,312	0	18,831,089

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1989

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
----- DEFERRED CREDITS -----				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	16,444,415	12,990,100		3,454,315
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	86,253,062	86,231,510		21,552
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)	58,933	58,933		
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION				
PROPERTY (281)	8,064,074	8,064,074		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	286,576,728	286,576,728		
ACCUMULATED DEFERRED INCOME TAXES (283)	12,990,620	12,990,620		
	-----	-----	-----	-----
TOTAL DEFERRED CREDITS	410,387,833	406,911,966	0	3,475,867
	-----	-----	-----	-----
TOTAL LIABILITIES AND OTHER CREDITS	1,886,067,525	1,863,760,569	0	22,306,956
	=====	=====	=====	=====
----- ELECTRIC PLANT IN SERVICE -----				
INTANGIBLE PLANT				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	14,460,731	14,460,731		
	-----	-----	-----	-----
TOTAL INTANGIBLE PLANT	14,460,731	14,460,731	0	0
PRODUCTION PLANT - STEAM				
LAND AND LAND RIGHTS (310)	6,063,674	6,063,674		
STRUCTURES AND IMPROVEMENTS (311)	192,301,588	192,301,588		
BOILER PLANT EQUIPMENT (312)	654,645,012	654,645,012		
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	234,746,715	234,746,715		
ACCESSORY ELECTRIC EQUIPMENT (315)	115,190,461	115,190,461		
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	25,316,973	25,316,973		
	-----	-----	-----	-----
TOTAL STEAM PRODUCTION PLANT	1,228,264,423	1,228,264,423	0	0
PRODUCTION PLANT - NUCLEAR				
LAND AND LAND RIGHTS (320)				
STRUCTURES AND IMPROVEMENTS (321)				
REACTOR PLANT EQUIPMENT (322)				
TURBOGENERATOR UNITS (323)				
ACCESSORY ELECTRIC EQUIPMENT (324)				
MISCELLANEOUS POWER PLANT EQUIPMENT (325)				
	-----	-----	-----	-----
TOTAL NUCLEAR PRODUCTION PLANT	0	0	0	0
	-----	-----	-----	-----

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
PRODUCTION PLANT - HYDRAULIC				
LAND AND LAND RIGHTS (330)				
STRUCTURES AND IMPROVEMENTS (331)				
RESERVOIRS, DAMS, AND WATERWAYS (332)				
WATER WHEELS, TURBINES AND GENERATORS (333)				
ACCESSORY ELECTRIC EQUIPMENT (334)				
MISCELLANEOUS POWER PLANT EQUIPMENT (335)				
ROADS, RAILROADS AND BRIDGES (336)				
TOTAL HYDRAULIC PRODUCTION PLANT	0	0	0	0
PRODUCTION PLANT - OTHER				
LAND AND LAND RIGHTS (340)	834,366	834,366		
STRUCTURES AND IMPROVEMENTS (341)	1,558,766	1,558,766		
FUEL HOLDERS, PRODUCTS, AND ACCESSORIES (342)	1,151,019	1,151,019		
PRIME MOVERS (343)				
GENERATORS (344)	16,061,848	16,061,848		
ACCESSORY ELECTRIC EQUIPMENT (345)	2,108,329	2,108,329		
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	19,282	19,282		
TOTAL OTHER PRODUCTION PLANT	21,733,610	21,733,610	0	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	9,202,092	9,202,092		
STRUCTURES AND IMPROVEMENTS (352)	865,340	865,340		
STATION EQUIPMENT (353)	71,404,891	71,404,891		
TOWERS AND FIXTURES (354)	4,299,643	4,299,643		
POLES AND FIXTURES (355)	37,930,934	37,930,934		
OVERHEAD CONDUCTORS AND DEVICES (356)	41,254,461	41,254,461		
UNDERGROUND CONDUIT (357)	695,158	695,158		
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	916,664		
ROADS AND TRAILS (359)	1,539,374	1,539,374		
TOTAL TRANSMISSION PLANT	168,108,557	168,108,557	0	0

TAMPA ELECTRIC COMPANY
 BALANCE SHEET ACCOUNTS
 FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,446,473	3,446,473		
STRUCTURES AND IMPROVEMENTS (361)	576,802	576,802		
STATION EQUIPMENT (362)	75,400,743	75,400,743		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	74,519,430	74,519,430		
OVERHEAD CONDUCTORS AND DEVICES (365)	103,065,523	103,065,523		
UNDERGROUND CONDUIT (366)	42,805,436	42,805,436		
UNDERGROUND CONDUCTORS AND DEVICES (367)	55,569,833	55,569,833		
LINE TRANSFORMERS (368)	137,586,248	137,586,248		
SERVICES (369)	54,421,535	54,421,535		
METERS (370)	32,596,017	32,596,017		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	10,557,309	10,557,309		
TOTAL DISTRIBUTION PLANT	618,543,349	618,543,349	0	0
GENERAL PLANT				
LAND AND LAND RIGHTS (385)	2,685,069	2,685,069		
STRUCTURES AND IMPROVEMENTS (390)	41,869,502	41,869,502		
OFFICE FURNITURE AND EQUIPMENT (391)	36,052,957	36,052,957		
TRANSPORTATION EQUIPMENT (392)	28,017,859	28,017,859		
STORES EQUIPMENT (393)	810,055	810,055		
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	2,910,000	2,910,000		
LABORATORY EQUIPMENT (395)	2,305,140	2,305,140		
POWER OPERATED EQUIPMENT (396)	858,835			
COMMUNICATION EQUIPMENT (397)	66,275,191	66,275,191		
MISCELLANEOUS EQUIPMENT (398)	306,320	306,320		
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	182,090,928	181,232,093	0	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,233,201,598	2,232,342,763	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	415,990,051	415,990,051		
COMMERCIAL AND INDUSTRIAL SALES (442)	395,944,005	395,944,005		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	7,192,361	7,192,361		
OTHER SALES TO PUBLIC AUTHORITIES (445)	58,234,162	58,234,162		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	877,360,579	877,360,579	0	0
SALES FOR RESALE (447)	62,859,390	62,859,390		
TOTAL SALES OF ELECTRICITY	940,219,969	940,219,969	0	0
PROVISION FOR RATE REFUNDS (449.1)	(18,932,000)	(18,932,000)		
NET SALES OF ELECTRICITY	921,287,969	921,287,969	0	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,231,702	4,231,702		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	2,722,095	2,722,095		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	6,403,851	6,403,851		
TOTAL OTHER OPERATING REVENUES	13,357,648	13,357,648	0	0
TOTAL ELECTRIC OPERATING REVENUES (400)	934,645,617	934,645,617	0	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	2,861,736	2,861,736		
FUEL RECOVERABLE (501.1)	327,951,219	327,951,219		
FUEL NON-RECOVERABLE (501.2)	5,257,132	5,257,132		
STEAM EXPENSES (502)	8,725,631	8,725,631		
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	3,302,952	3,302,952		
MISCELLANEOUS STEAM POWER EXPENSES (506)	5,949,128	5,949,128		
RENTS (507)	13,543	13,543		
TOTAL OPERATION	354,061,341	354,061,341	0	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	957,609	957,609		
MAINTENANCE OF STRUCTURES (511)	4,385,343	4,385,343		
MAINTENANCE OF BOILER PLANT (512)	26,809,699	26,809,699		
MAINTENANCE OF ELECTRIC PLANT (513)	8,441,241	8,441,241		
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,150,962	1,150,962		
TOTAL MAINTENANCE	41,766,856	41,766,856	0	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	395,828,197	395,828,197	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

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

OPERATION SUPERVISION AND ENGINEERING (517)				
FUEL RECOVERABLE (518.1)				
FUEL NON-RECOVERABLE (518.2)				
COOLANTS & WATER (519)				
STEAM EXPENSES (520)				
STEAM TRANSFERRED - CREDIT (522)				
ELECTRIC EXPENSES (523)				
MISCELLANEOUS NUCLEAR POWER EXPENSES (524)				
RENTS (525)				
TOTAL OPERATION	0	0	0	0
[*] NUCLEAR POWER GENERATION - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (528)				
MAINTENANCE OF STRUCTURES (529)				
MAINTENANCE OF REACTOR PLANT EQUIPMENT (530)				
MAINTENANCE OF ELECTRIC PLANT (531)				
MAINTENANCE OF MISCELLANEOUS NUCLEAR PLANT (532)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL NUCLEAR POWER GENERATION O & M	0	0	0	0
[*] HYDRAULIC POWER GENERATION - OPERATION [*]				

OPERATION SUPERVISION & ENGINEERING (535)				
WATER FOR POWER (536)				
HYDRAULIC EXPENSES (537)				
ELECTRIC EXPENSES (538)				
MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES (539)				
RENTS (540)				
TOTAL OPERATION	0	0	0	0
[*] HYDRAULIC POWER GENERATION - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (541)				
MAINTENANCE OF STRUCTURES (542)				
MAINTENANCE OF RESERVOIRS, DAMS & WATERWAYS (543)				
MAINTENANCE OF ELECTRIC PLANT (544)				
MAINTENANCE OF MISCELLANEOUS HYDRAULIC PLANT (545)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL HYDRAULIC POWER GENERATION O & M	0	0	0	0

TAMPA ELECTRIC COMPANY
 INCOME STATEMENT
 FOR THE YEAR ENDED DECEMBER 31, 1988

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

OPERATION SUPERVISION AND ENGINEERING (546)				
FUEL RECOVERABLE (547.1)	3,088,626	3,088,626		
FUEL NON-RECOVERABLE (547.2)	53,294	53,294		
GENERATION EXPENSES (548)	1,051	1,051		
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	4,156	4,156		
RENTS (550)				
TOTAL OPERATION	3,147,127	3,147,127	0	0

[*] OTHER POWER GENERATION - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (551)				
MAINTENANCE OF STRUCTURES (552)	6,565	6,565		
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	925,277	925,277		
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	1,606	1,606		
TOTAL MAINTENANCE	933,448	933,448	0	0

TOTAL OTHER POWER GENERATION O & M	4,080,575	4,080,575	0	0

[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*]				

PURCHASED POWER RECOVERABLE (555.1)	14,926,002	14,926,002		
PURCHASED POWER NON-RECOVERABLE (555.2)	7,843,713	7,843,713		
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	19,608,796	19,608,796		
TOTAL OTHER POWER SUPPLY EXPENSES O & M	42,378,511	42,378,511	0	0

TOTAL POWER PRODUCTION EXPENSES	442,287,283	442,287,283	0	0

[*] TRANSMISSION EXPENSES - OPERATION [*]				

OPERATION SUPERVISION & ENGINEERING (560)	800,020	800,020		
LOAD DISPATCHING (561)	1,083,761	1,083,761		
STATION EXPENSES (562)	633,180	633,180		
OVERHEAD LINE EXPENSES (563)	143,959	143,959		
UNDERGROUND LINE EXPENSES (564)	53	53		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)				
MISCELLANEOUS TRANSMISSION EXPENSES (566)	567,396	567,396		
RENTS (567)	10,169	10,169		
TOTAL OPERATION	3,238,538	3,238,538	0	0

[*] TRANSMISSION EXPENSES - MAINTENANCE [*]				

MAINTENANCE SUPERVISION AND ENGINEERING (568)	67	67		
MAINTENANCE OF STRUCTURES (569)	39,608	39,608		
MAINTENANCE OF STATION EQUIPMENT (570)	1,459,897	1,459,897		
MAINTENANCE OF OVERHEAD LINES (571)	1,373,876	1,373,876		
MAINTENANCE OF UNDERGROUND LINES (572)	59	796		
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)				
TOTAL MAINTENANCE	2,873,507	2,874,244	0	0

TOTAL TRANSMISSION EXPENSES O & M	6,112,045	6,112,782	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] DISTRIBUTION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (580)	1,063,664	1,063,664		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	861,756	861,756		
OVERHEAD LINE EXPENSES (583)	566,908	566,908		
UNDERGROUND LINE EXPENSES (584)	212,291	212,291		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	655,518	655,518		
METER EXPENSES (586)	2,574,924	2,574,924		
CUSTOMER INSTALLATIONS EXPENSES (587)	1,988,576	1,988,576		
MISCELLANEOUS EXPENSES (588)	3,845,997	3,845,997		
RENTS (589)	14,461	14,461		
TOTAL OPERATION	11,784,095	11,784,095	0	0
[*] DISTRIBUTION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	880,820	880,820		
MAINTENANCE OF STRUCTURES (591)	120,626	120,626		
MAINTENANCE OF STATION EQUIPMENT (592)	1,174,151	1,174,151		
MAINTENANCE OF OVERHEAD LINES (593)	7,003,131	7,003,131		
MAINTENANCE OF UNDERGROUND LINES (594)	784,570	784,570		
MAINTENANCE OF LINE TRANSFORMERS (595)	432,018	432,018		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,099,631	1,099,631		
MAINTENANCE OF METERS (597)	435,843	435,843		
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	19,203	19,203		
TOTAL MAINTENANCE	11,949,993	11,949,993	0	0
TOTAL DISTRIBUTION EXPENSES O & M	23,734,088	23,734,088	0	0
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*]				
SUPERVISION (901)	460,516	460,516		
METER READING EXPENSES (902)	1,913,091	1,913,091		
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	12,081,775	12,081,775		
UNCOLLECTIBLE ACCOUNTS (904)	1,972,866	1,972,866		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	33	33		
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	16,428,281	16,428,281	0	0
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION [*]				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	14,526,086	14,526,086		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	582,647	582,647		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	15,108,733	15,108,733	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] SALES EXPENSES - OPERATION [*]				
SUPERVISION (911)	19,504	19,504		
DEMONSTRATING AND SELLING EXPENSES (912)	262,153	262,153		
ADVERTISING EXPENSES (913)	112,234	112,234		
MISCELLANEOUS SALES EXPENSES (916)	874	874		
TOTAL SALES EXPENSES O & M	394,765	394,765	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*]				
ADMINISTRATIVE AND GENERAL SALARIES (920)	15,446,396	15,446,396		
OFFICE SUPPLIES AND EXPENSES (921)	9,456,655	9,456,655		
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(4,176,828)	(4,176,828)		
OUTSIDE SERVICES EMPLOYED (923)	2,502,934	2,502,934		
PROPERTY INSURANCE (924)	1,835,450	1,835,450		
INJURIES AND DAMAGES (925)	2,893,024	2,893,024		
EMPLOYEE PENSIONS AND BENEFITS (926)	21,897,818	21,897,818		
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	811,900	811,900		
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	115,199	115,199		
MISCELLANEOUS GENERAL EXPENSES (930.2)	4,567,356	4,567,356		
RENTS (931)	3,330,326	3,330,326		
TOTAL OPERATION	58,680,230	58,680,230	0	0
[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*]				
MAINTENANCE OF GENERAL PLANT (932)	2,983,932	2,983,932		
TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	61,664,162	61,664,162	0	0
TOTAL ELECTRIC OPERATION EXPENSES (401)	505,221,621	505,221,621	0	0
TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	60,507,736	60,507,736	0	0
TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	565,729,357	565,729,357	0	0
DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	45,340,341	45,340,341		
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	939,893	939,893		
TRANSMISSION PLANT	6,089,921	6,089,921		
DISTRIBUTION PLANT	22,082,559	22,082,559		
GENERAL PLANT	12,604,411	12,604,411		
COMMON PLANT - ELECTRIC				
TOTAL DEPRECIATION EXPENSE (403)	87,057,125	87,057,125	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT				
INTANGIBLE PLANT	2,143,231	2,143,231		
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF LIMITED-TERM PLANT (404)	2,143,231	2,143,231	0	0
AMORTIZATION OF OTHER ELECTRIC PLANT				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF OTHER ELECTRIC PLANT (405)	0	0	0	0
AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJS. (406)	0	0	0	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)	672,408	672,408	0	0
TAXES OTHER THAN INCOME TAXES (408.1)	62,989,970	62,989,970	0	0
INCOME TAXES (409.1)	70,394,214	70,394,214	0	0
PROVISION FOR DEFERRED INCOME TAXES (410.1)	19,783,053	19,783,053	0	0
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(24,873,324)	(24,873,324)	0	0
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(5,012,620)	(5,012,620)	0	0
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(19,458)	(19,458)	0	0
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)	-	-	-	-
TOTAL ELECTRIC OPERATING EXPENSES	778,863,956	778,863,956	0	0
NET ELECTRIC OPERATING INCOME	155,781,661	155,781,661	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1988

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(521,804)			(521,804)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	851,373			851,373
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)	586,563			586,563
MISCELLANEOUS NONOPERATING INCOME (421)				0
GAIN ON DISPOSITION OF PROPERTY (421.1)	473,700			473,700
TOTAL OTHER INCOME	1,389,832	0	0	1,389,832
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	495,841			495,841
TOTAL OTHER INCOME DEDUCTIONS	495,841	0	0	495,841
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	27,696			27,696
INCOME TAXES - FEDERAL AND OTHER (409.2)	(18,101)			(18,101)
PROVISION FOR DEFERRED INCOME TAXES (410.2)	18,492			18,492
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(60,246)			(60,246)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)				
INVESTMENT TAX CREDITS (420)	(1,236)			(1,236)
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(33,395)	0	0	(33,395)
NET OTHER INCOME AND DEDUCTIONS	927,386	0	0	927,386
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	41,350,064	41,350,064		
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	409,162	409,162		
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(46,798)	(46,798)		
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	7,078,654	7,078,654		
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION CREDIT (432)	(1,757,813)	(1,757,813)		
NET INTEREST CHARGES	47,033,269	47,033,269	0	0
INCOME BEFORE EXTRAORDINARY ITEMS	109,675,778	108,748,392	0	927,386
EXTRAORDINARY ITEMS				
EXTRAORDINARY INCOME (434)				
EXTRAORDINARY DEDUCTIONS (435)				
INCOME TAXES - FEDERAL AND OTHER (409.3)				
EXTRAORDINARY ITEMS AFTER TAXES	0	0	0	0
NET INCOME	109,675,778	108,748,392	0	927,386

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

1989

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PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/90)

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

B. Direct Telephone Numbers for Each:

OFFICERS

Name	Title	Number
1. Gerard F. Anderson	President and Chief Operating Officer	228-4293
2. Craig S. Campbell	Vice President - Services	"
3. William N. Cantrell	Vice President - Regulatory Affairs	"
4. Gregory A. Ehlers	Vice President - Information Services	"
5. Lester L. Lefler	Vice President - Controller	"
6. Wayne W. Hopkins	Vice President - Corporate Communications	"
7. William T. Snyder, Jr.	Vice President - Customer Services	"
8. Keith S. Surgenor	Vice President - Human Resources	"
9. Robert F. Tomzak	Vice President - Production Operations and Maintenance	"
10. Harry J. Wilson	Vice President - Transmission and Distribution	"
11. John R. Rowe, Jr.	Assistant Vice President	"
12. James E. Spruill	Secretary and Treasurer	"

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTORS

Name	Title	Number
1. Sara L. Baldwin	Vice President Baldwin & Sons, Inc.	228 4293
2. Guy Bostick	Chairman of the Board and President Lokar Industries, Inc.	"
3. H. L. Culbreath	Chairman of the Board TECO Energy, Inc.	"
4. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
5. Edward L. Flom	Chairman of the Board and Director Florida Steel Corporation	"
6. Henry R. Guild, Jr.	President and Director Guild, Monrad & Oates, Inc.	"
7. Timothy L. Guzzle	President and Chief Executive Officer TECO Energy, Inc.	"
8. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
9. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
10. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
11. James O. Welch, Jr.	Retired - (formerly Vice Chairman of the Board - RJR Nabisco, Inc. and Chairman - Nabisco Brands, Inc.)	"

PART II - COMPANY PROFILE

Tampa Electric Company, the principal subsidiary of TECO Energy, Inc., is a public utility operating wholly within the state of Florida and engaged in the generation, purchase, transmission, distribution and sale of electric energy. First incorporated in December 1899, Tampa Electric currently serves approximately 453,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1989, the company employed 2,902 regular full-time employees and had a system capability of 3,142 megawatts, including 206 megawatts on long-term reserve standby.

The company is comprised of eight principal divisions: Power Production, Power Distribution, Customer Services, Regulatory Affairs, Corporate Communications, Human Resources, Services and Finance.

Tampa Electric's goals include the following: hold effective residential rates at or below \$77.60 per thousand kilowatt hours; manage legislative effects on key issues to avoid unduly burdensome impacts on Customers; maintain a high level of Customer and public satisfaction with our prices, service levels, community participation and caring; and develop and maintain a well-informed, appropriately sized, motivated work force that is positively responsive to change and is committed to the Customer and safety on the job.

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

Tampa Electric's service area economy is expected to maintain a forward course in 1990, although the pace of growth should moderate from the previous year. Service area residential Customers are projected to grow at 2.4% in 1990, similar to the increase in 1989. Over the next decade, the average annual growth for both residential and total Customers is projected to advance at a healthy 2.7%.

Higher energy sales and peak demand are expected during the 1989 - 1999 period with the residential, commercial and public authority sectors providing the major contributions to growth. Between 1989 - 1999, energy sales are expected to expand at a 2.8% annual rate as compared to 2.4% over the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.9%.

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

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

TECO Diversified's coal mining operations are managed by TECO Coal Corporation, which supplied about forty percent of the coal used in Tampa Electric's power plants in 1989.

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

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

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

A. Location:

702 N. Franklin Street
Tampa, Florida 33602

B. Description:

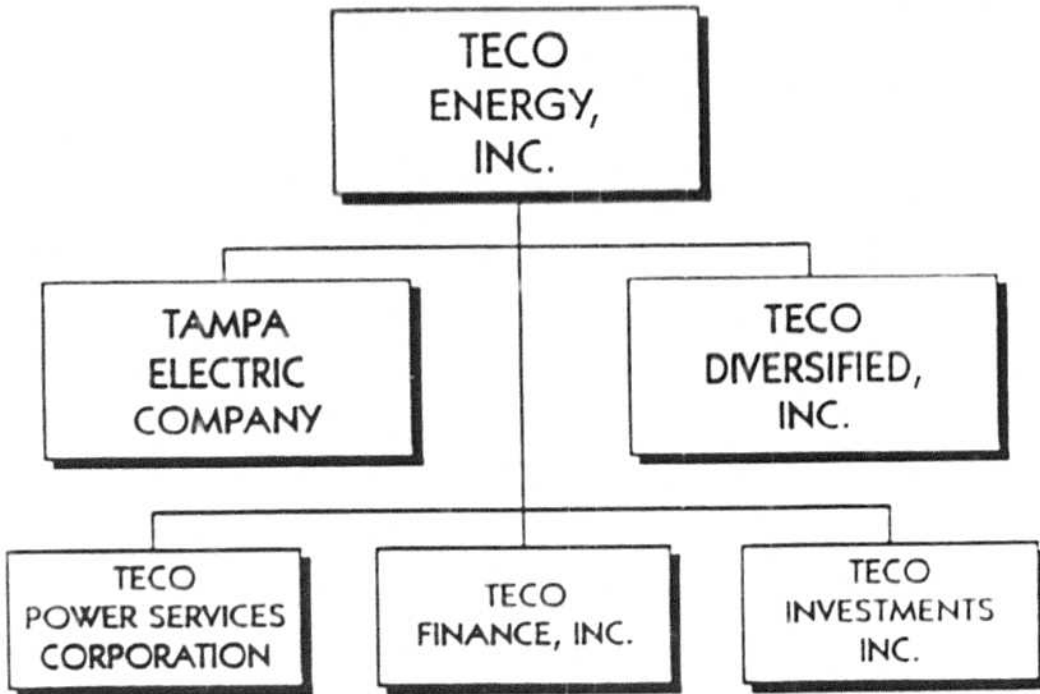
Tampa Electric is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

C. List Audit Groups Reviewing Records and Operations:

Coopers & Lybrand
Florida Public Service Commission
Federal Energy Regulatory Commission
Internal Revenue Service
Florida Department of Revenue
and a number of other governmental agencies.

PART IV PARENT/AFFILIATE ORGANIZATIONAL CHART

CURRENT AS OF: April 17, 1990



PART V - LIAISON PERSONNEL DIRECTORY (4)
(As of 3/1/90)

A. LIST

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

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL DIRECTORY

B. Organizational Chart*

Current as of: March 1, 1990

These people are included on the Management Roster attached.

*For reporting chain for all personnel listed on page 6.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 3/1/99)

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