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EI806-04-AR

Form Approved
OMB No. 1902-0021
(Expires 3/31/2005)

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

05 APR 22 PM 3:14
FLORIDA PUBLIC SERVICE COMMISSION

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)	Year of Report
Tampa Electric Company	Dec. 31, 2004

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
101 East Kennedy Boulevard
Suite 1500
Tampa FL 33602-5147
Telephone (813) 229 0221
Facsimile (813) 229 3646

Report of Independent Registered Certified Public Accounting Firm

To the Board of Directors
TECO Energy Inc.

We have audited the balance sheets of Tampa Electric Company as of December 31, 2004 and 2003 and the related statements of income, of retained earnings and of cash flows for the years then ended included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). 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, 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 17, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in the 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 at December 31, 2004 and 2003 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America and in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Tampa Electric Company and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

PricewaterhouseCoopers LLP

March 1, 2005

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

TAMPA ELECTRIC COMPANY;

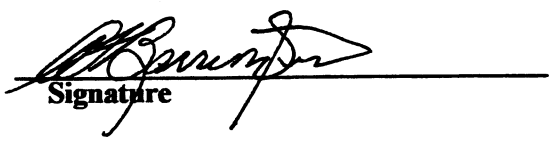
that I have examined the following report; that to the best of my knowledge, information, and belief, all the statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2004 to December 31, 2004, inclusive.

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

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

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

April 22, 2005
Date


Signature

P.L. Barringer
Name

Chief Accounting Officer
Title

SUBSCRIPTION STATEMENT

As the responsible accounting officer of Tampa Electric Company, I certify that the paper copy of this FERC Form 1 contains the same information as contained on the electronic media. I know the contents of the paper copy and the electronic media, and the contents as stated in both are true to the best of my knowledge and belief.

April 22, 2005	
Date	**Signature**
P.L. Barringer	Chief Accounting Officer
Name	**Title**

INSTRUCTIONS FOR FILING FERC FORMS 1, 1-F and 3-Q

GENERAL INFORMATION

I Purpose

Form 1 is an annual regulatory support requirement under 18 CFR 141.1 for Major public utilities, licensees and others. Form 1-F is an annual regulatory support requirement under 18 CFR 141.2 for Nonmajor public utilities, licensees and others. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 1 and 1-F under 18 CFR 141.400. The reports are designed to collect financial and operational information from major and nonmajor electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

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 Form 1 as prescribed in 18 CFR Part 141.1. Each Nonmajor electric utility, licensee or other must submit Form 1-F as prescribed in 18 CFR Part 141.2. Each Major and Nonmajor electric utility licensee or other, must submit Form 3-Q as prescribed in 18 CFR Part 141.400.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:
(1) one million megawatt hours of total annual sales,
(2) 100 megawatt hours of annual sales for resale,
(3) 500 megawatt hours of annual power exchanges delivered, or
(4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

Nonmajor means having in each of the three `previous calendar years, total annual sales of 10,000 megawatt hours or more

III. What and Where to Submit

(a) Submit Forms 1, 1-F and 3-Q electronically through the Form 1/3-Q Submission Software. Retain one copy of each report for your files.

(b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(c) Submit, immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 1, Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to the address in III(c) above.

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

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) be 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 158.10-158.12 for specific qualifications.)

Reference	Reference Schedules Pages
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

Insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the address indicated at III (b). 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 statements 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: Public Reference and Files Maintenance Branch Federal Energy Regulatory Commission 888 First Street, NE. Room 2A ED-12.2 Washington, DC 20426 (202).502-8371

IV. When to Submit:

Submit Form 1 according to the filing dates contained in section 18 CFR 141.1 of the Commission's regulations. Submit Form 1-F according to the filing dates contained in section 18 CFR 141.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 141.400 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information.public reporting burden for the Form 1-F collection of information is estimated to average 112 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512 (a)).

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 period, and use for statement of income accounts the current year's year to date amounts.

III Complete each question fully and accurately, even if it has been answered in a previous 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII For any resubmissions, submit the electronic filing using the Form 1/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.

VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.
FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.
LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.
OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.
SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.
NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.
OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.
AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

I. Commision Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

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

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit: ... (3) . corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shalt 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 an the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

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

(a) To make investigations and to collect and record data concerning ;he 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 be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission my prescribe the manner and form in which such reports shalt 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*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, 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 field..."

GENERAL PENALTIES

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

FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Tampa Electric Company	02 Year/Period of Report End of 2004/Q4
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Period *(Street, City, State, Zip Code)* 702 Franklin St. N. Tampa, FL 33602	
05 Name of Contact Person Jeffrey S. Chronister	06 Title of Contact Person Assistant Controller
07 Address of Contact Person *(Street, City, State, Zip Code)* 702 Franklin St. N. Tampa, FL 33602	

08 Telephone of Contact Person,*Including Area Code* (813) 228-1609	09 This Report Is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* 04/22/2005

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Phil L. Barringer	03 Signature Phil L. Barringer	04 Date Signed *(Mo, Da, Yr)* 04/22/2005
02 Title Chief Accounting Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	116, None
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	None
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	201, None
14	Nuclear Fuel Materials	202-203	N/A
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	N/A
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Other Regulatory Assets	232	
26	Miscellaneous Deferred Debits	233	
27	Accumulated Deferred Income Taxes	234	
28	Capital Stock	250-251	
29	Other Paid-in Capital	253	
30	Capital Stock Expense	254	
31	Long-Term Debit	256-257	
32	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
33	Taxes Accrued, Prepaid and Charged During the Year	262-263	
34	Accumulated Deferred Investment Tax Credits	266-267	
35	Other Deferred Credits	269	
36	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Accumulated Deferred Income Taxes-Other Property	274-275	
38	Accumulated Deferred Income Taxes-Other	276-277	
39	Other Regulatory Liabilities	278	
40	Electric Operating Revenues	300-301	
41	Sales of Electricity by Rate Schedules	304	
42	Sales for Resale	310-311	
43	Electric Operation and Maintenance Expenses	320-323	
44	Purchased Power	326-327	
45	Transmission of Electricity for Others	328-330	
46	Transmission of Electricity by Others	332	
47	Miscellaneous General Expenses-Electric	335	
48	Depreciation and Amortization of Electric Plant	336-337	
49	Regulatory Commission Expenses	350-351	
50	Research, Development and Demonstration Activities	352-353	None
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	None
53	Purchases and Sales of Ancillary Services	398	
54	Monthly Transmission System Peak Load	400	
55	Electric Energy Account	401	
56	Monthly Peaks and Output	401	
57	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
58	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	N/A
59	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	N/A
60	Generating Plant Statistics (Small Plants)	410-411	
61	Transmission Line Statistics	422-423	
62	Transmission Lines Added During Year	424-425	
63	Substations	426-427	
64	Footnote Data	450	
	Stockholders' Reports Check appropriate box: [X] Four copies will be submitted [ ] No annual report to stockholders is prepared		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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.

Phil L. Barringer, Chief Accounting Officer
702 Franklin St. N.
Tampa, FL 33602

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

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

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

N/A

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

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

5. Have you engaged as the 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) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CONTROL OVER RESPONDENT

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions
1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Power Engineering & Construction, Inc.	Specializes in engineering,	100%	
2		construction, and maintenance		
3		services that involve related		
4		expertise performed for		
5		existing Tampa Electric		
6		Company customers as well		
7		as expanded market.		
8				
9	TEC Receivables Corp.	Subsidiary formed for	100%	
10		accounts receivable		
11		securitized borrowing		
12		facility.		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	TECO Energy - Vice President - Deputy General Counsel	C.A. Attal, III	79,170
2	TECO Energy - Vice President - Energy Risk Management	P.R. Bogenrider	20,679
3	TECO Energy - Vice President - Regulatory Affairs	D.A. Brown	69,020
4	TECO Energy - Vice President - State Government Affairs	C.O. Hinson, III	2,800
5	TECO Energy - Senior Vice President - External Affairs	R. Lehfeldt	110,907
6	TECO Energy - President and Chief Operating Officer	J.B. Ramil	182,356
7	TECO Energy - Vice President - Federal Affairs	J.L. Sena	16,240
8			
9	Chief Accounting Officer	P.L. Barringer*	71,456
10	President	C.R. Black	153,443
11	Treasurer and Assistant Secretary	S.W. Callahan*	72,268
12	President - Peoples Gas System	W.N. Cantrell	172,379
13	Chief Human Resources Officer and Procurement Officer	C.E. Childress*	90,538
14	Vice President - Fuels	R.B. Christmas	104,803
15	Chairman of the Board and Chief Executive Officer	R.D. Fagan*	249,543
16	Sr. VP - Finance and Chief Financial Officer	G.L. Gillette*	163,445
17	Vice President - Energy Delivery	T.L. Hernandez	235,000
18	Chairman of the Board and Chief Executive Officer	S.W. Hudson*	37,336
19	General Counsel	S.M. McDevitt*	112,909
20	Chief Information Officer	K.M. Mincey*	166,800
21	Tax Officer	S.M. Payne*	85,036
22	Secretary	D.E. Schwartz*	64,960
23	Vice President - Energy Supply	W.T. Whale	194,510
24			
25			
26	R.D. Fagan retired on 07/06/2004		
27	C.R. Black had a title change from Tampa Electric -		
28	Sr. VP - Generation to current title on 10/15/2004		
29	W.N. Cantrell was President - TEC until transfer on		
30	10/15/2004		
31	C.E. Childress had a title change from Vice President -		
32	Human Resources Officer and Procurement Officer		
33	to current title on 10/15/2004		
34	J.B. Ramil had a title change from Exec. VP and Chief		
35	Operating Officer to current title on 07/06/2004		
36	W.T. Whale had a title change to Vice President - Energy		
37	Supply on 01/26/2005.		
38	R. Lehfeldt retired on 01/01/2005		
39			
40			
41	*Also a TECO Energy Officer		
42			
43	Salary for the year shown represents the Tampa		
44	Electric allocation of individual cash compensation		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Ausley, Dubose	Ausley & McMullen
2		227 South Calhoun St.
3		Tallahassee, FL 32301
4		
5	Baldwin, Sara L.	3312 Jean Circle
6		Tampa, FL 33629
7		
8	Fagan, Robert D. (1)	TECO Energy, Inc.
9	Chairman of the Board & CEO	P.O. Box 111
10		Tampa, FL 33601
11		
12	Ferman, James L., Jr.	Ferman Motor Car Company, Inc.
13		1306 W. Kennedy Blvd.
14		Tampa, FL 33606
15		
16	Guinot, Luis, Jr.	Shapiro, Sher, Guinot & Sandler, P.A.
17		1800 K St., NW, Suite 716
18		Washington, DC 20006
19		
20	Hall, Ira D. (2)	183 Long Close Road
21		Stamford, CT 06902
22		
23	Hudson, Sherrill W. (3)	TECO Energy, Inc.
24	Chairman of the Board & CEO	P.O. Box 111
25		Tampa, FL 33601
26		
27	Rankin, Tom L.	101 E. Kennedy Blvd., Suite 3460
28		Tampa, FL 33602
29		
30	Rockford, William D.	Primary Energy Holdings LLC
31		2000 York Road, Suite 129
32		Oak Brook, IL 60523
33		
34	Sovey, William P.	400 Main St., Cottage 2
35		St. Simons Island, GA 31522
36		
37	Touchton, J. Thomas	The Witt-Touchton Company LLC
38		1700 South MacDill Ave., Suite 340
39		Tampa, FL 33629
40		
41	Urquhart, John A. (4)	John A. Urquhart Associates
42		111 Beach Road
43		Fairfield, CT 06430
44		
45	Welch, James O., Jr.	200 DeForest Ave.
46		East Hanover, NJ 07936
47		
48		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Whiting, Paul L.	Seabreeze Holdings, Inc.
2		2910 W. Bay to Bay Blvd., Suite 200
3		Tampa, FL 33629
4		
5	(1) Robert D. Fagan retired 07/06/04	
6	(2) Ira. D. Hall retired 05/31/04	
7	(3) Sherrill W. Hudson became Chairman of the Board	
8	and CEO on 07/06/04	
9	(4) John A. Urquhart retired 04/28/04	
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom 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 condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

1. None

2. None

3. On September 3, 2004, Tampa Electric Company sold a lighting system to Cargill Lights. A formal letter, including journal entries were sent to Mr. John M. Delaware, Deputy Executive Director and Chief Accountant at FERC, dated November 1, 2004.

Additionally, on September 24, 2004, lighting systems were sold to Osprey Pointe HOA and Deer Creek Neighborhood Association, Inc.

On August 15, 2004, Tampa Electric Company purchased distribution facilities from Highwoods Properties. A formal letter, including journal entries were sent to Mr. John M. Delaware at FERC, dated August 15, 2004.

4. There was an early termination effective August 31, 2004. The property is located at 3650 Spectrum Blvd., Suite 100, Tampa, Florida 33612. The lease was scheduled to be terminated on October 14, 2005. The termination payment was $182,773.47.

5. None

6. See Notes to the Financial Statements on page 123. Also, see page 250-257.

7. None

8. The Union contracts covered approximately 896 employees represented by the International Brotherhood of Electrial Workers and 220 employees represented by the Office and Professional Employees International Union. The O.P.E.I.U. contract was renegotiated in 2002, and the contract rates as of 01/05/04 provided for a base wage increase of 3.75%. The I.B.E.W. contract was renegotiated in 2004, and the contract rates as of 04/01/04 provided for a base wage increase of 3% per year for the next tree contract years.

9. *Coal Transportation Contract*

Tampa Electric's contract for coal transportation and storage services with TECO Transport expired on Dec. 31, 2003. TECO Transport had been providing river and cross-gulf transportation services and storage services under that contract since 1999, and under a series of contracts for more than 40 years. Following a Request For Proposal (RFP) process, Tampa Electric executed a new five-year contract with TECO Transport, effective Jan. 1, 2004, for waterborne coal transportation and storage services at market rates supported by the results of the RFP and an independent expert in maritime transportation matters. The prudence of the RFP process and final contract were originally scheduled to be reviewed by the FPSC in the course of the normal fuel cost recovery hearings in November 2003. The hearing was deferred due to protests from other parties seeking more time to evaluate the contract information.

Three days of hearings were held in late May and early June of 2004 and a final order on the matter issued in October 2004. The order reduced the annual amount Tampa Electric can recover from its customers through the fuel adjustment clause for the water transportation services for coal and petroleum coke provided by TECO Transport. The annual after-tax disallowance is estimated to be $8 million to $10 million, depending on the volumes and origination points of the coal shipments, for as long as the contract is in effect. The order neither required Tampa Electric to rebid nor prohibit Tampa Electric from rebidding the contract, which expires Dec. 31, 2008.

In October 2004, Tampa Electric filed a motion for clarification and reconsideration of the order. In the motion, Tampa Electric stated that the FPSC had failed to take into account information that was available that could have changed the outcome. Tampa Electric also asked the FPSC for clarification on the ruling specifically regarding the bidding

guidelines provided in the order and the FPSC process associated with the rebidding.

On Mar. 1, 2005, the FPSC heard oral arguments on the motion and denied Tampa Electric's request for reconsideration and clarification. Although the Commission's order will not contain clarifying language, through extended Commission discussion it was clear to Tampa Electric that if it decided to rebid waterborne transportation services and if it followed bid procedures approved by the FPSC, the results would likely be deemed appropriate for full cost recovery.

Superfund and Former Manufactured Gas Plant Sites

Tampa Electric Company, through its electric and gas (Peoples Gas System) divisions, is a potentially responsible party (PRP) for certain superfund sites and, through its Peoples Gas division, for certain former manufactured gas plant sites. While the joint and several liability associated with these sites presents the potential for significant response costs, as of Dec. 31, 2004, Tampa Electric Company has estimated its ultimate financial liability to be approximately $17 million, of which only $85,000. is attributable to the electric division, and this amount has been accrued in the company's financial statements. The environmental remediation costs associated with these sites, which are expected to be paid over many years, are not expected to have a significant impact on customer prices.

The estimated amounts represent only the estimated portion of the cleanup costs attributable to Tampa Electric Company. The estimates to perform the work are based on actual estimates obtained from contractors, or Tampa Electric Company's experience with similar work adjusted for site specific conditions and agreements with the respective governmental agencies. The estimates are made in current dollars, are not discounted and do not assume any insurance recoveries.

Allocation of the responsibility for remediation costs among Tampa Electric Company and other PRPs is based on each party's relative ownership interest in or usage of a site. Accordingly, Tampa Electric Company's share of remediation costs varies with each site. In virtually all instances where other PRPs are involved, those PRPs are considered creditworthy.

Factors that could impact these estimates include the ability of other PRPs to pay their pro rata portion of the cleanup costs, additional testing and investigation which could expand the scope of the cleanup activities, additional liability that might arise from the cleanup activities themselves or changes in laws or regulations that could require additional remediation. These costs are recoverable through customer rates established in subsequent base rate proceedings.

Other Legal Proceedings

Three lawsuits have been filed in the Circuit Court in Hillsborough County against Tampa Electric, seeking damages for private nuisance and seeking permanent injunctive relief in connection with the location of transmission structures in certain residential areas, by residents in the areas surrounding the structures. The high-voltage power lines are needed by Tampa Electric to move electricity to the northwest part of its service territory where population growth has been experienced. The residents are seeking to remove the poles or to receive monetary damages. Tampa Electric found no community support for economically feasible alternate routes and structure modifications and is defending its system against these suits. Tampa Electric filed a motion for summary judgment in the main case which was heard by the court in early March, 2005. The court is expected to rule in the next 30 to 45 days.

From time to time Tampa Electric Company is involved in various other legal, tax and regulatory proceedings before various courts, regulatory commissions, and governmental agencies in the ordinary course of its business. Where appropriate, accruals are made in

accordance with FAS 5, *Accounting for Contingencies*, to provide for matters that are probable of resulting in an estimable, material loss. While the outcome of such proceedings is uncertain, management does not believe that the ultimate resolution of pending matters will have a material adverse effect on the company's results of operations or financial condition.

10. None

11. None

12. None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	4,809,795,315	4,726,246,452
3	Construction Work in Progress (107)	200-201	86,791,053	420,890,833
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,896,586,368	5,147,137,285
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,742,974,430	1,991,303,003
6	Net Utility Plant (Enter Total of line 4 less 5)		3,153,611,938	3,155,834,282
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,153,611,938	3,155,834,282
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		6,455,330	6,328,676
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,905,168	2,700,988
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	270,935	244,869
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		1,000	1,000
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		3,822,097	3,873,557
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	2,539,060
36	Special Deposits (132-134)		38,995	47,795
37	Working Fund (135)		87,969	84,917
38	Temporary Cash Investments (136)		2,100,000	30,600,000
39	Notes Receivable (141)		625,000	550,000
40	Customer Accounts Receivable (142)		112,561,311	103,013,950
41	Other Accounts Receivable (143)		36,052,741	8,383,839
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		649,558	698,320
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		11,674,703	12,241,115
45	Fuel Stock (151)	227	34,324,089	71,242,740
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	650
48	Plant Materials and Operating Supplies (154)	227	46,437,577	43,154,185
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	2,228
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		26,693,717	16,989,715
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		-10,557	31,011
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		32,566,736	32,539,871
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		7,825,120	5,160,879
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		310,327,843	325,883,635
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		17,104,031	19,971,360
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	127,628,623	153,850,068
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,100,144	917,175
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		154,196	243,877
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	2,248,075	-1,459,965
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		0	0
82	Accumulated Deferred Income Taxes (190)	234	123,204,629	133,490,998
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		271,439,698	307,013,513
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,739,201,576	3,792,604,987

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Tampa Electric Company	(1) ☐ An Original (2) ☐ A Rresubmission	04/22/2005	end of 2004/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	1,102,240,249	1,102,240,250
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	700,921	700,921
11	Retained Earnings (215, 215.1, 216)	118-119	173,338,410	164,878,382
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	260,934	224,868
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)		1,394,835,460	1,386,339,367
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,348,840,000	1,423,840,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		825,219	919,530
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,826,844	6,596,955
24	Total Long-Term Debt (lines 18 through 23)		1,345,838,375	1,418,162,575
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		-27,964,763	40,000,000
28	Accumulated Provision for Injuries and Damages (228.2)		16,650,486	10,738,002
29	Accumulated Provision for Pensions and Benefits (228.3)		95,375,594	86,588,018
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		419,500	0
34	Asset Retirement Obligations (230)		291,511	283,767
35	Total Other Noncurrent Liabilities (lines 26 through 34)		84,772,328	137,609,787
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		101,150,000	0
38	Accounts Payable (232)		104,282,331	112,220,303
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		7,090,100	10,767,257
41	Customer Deposits (235)		76,270,924	72,512,503
42	Taxes Accrued (236)	262-263	10,337,166	71,467,327
43	Interest Accrued (237)		20,531,511	21,847,961
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Tampa Electric Company	(1) ☐ An Original (2) ☐ A Rresubmission	04/22/2005	end of 2004/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		5,349,899	4,656,017
48	Miscellaneous Current and Accrued Liabilities (242)		11,481,405	11,630,946
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		10,843,660	3,724,250
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		419,500	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		346,917,496	308,826,564
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		0	0
57	Accumulated Deferred Investment Tax Credits (255)	266-267	19,599,309	22,347,533
58	Deferred Gains from Disposition of Utility Plant (256)		-15,269	-12,542
59	Other Deferred Credits (253)	269	26,453,928	36,340,066
60	Other Regulatory Liabilities (254)	278	39,583,981	35,082,199
61	Unamortized Gain on Reaquired Debt (257)		4,394	6,422
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	10,326,382	6,612,707
63	Accum. Deferred Income Taxes-Other Property (282)		492,250,338	449,678,017
64	Accum. Deferred Income Taxes-Other (283)		-21,365,146	-8,387,708
65	Total Deferred Credits (lines 56 through 64)		566,837,917	541,666,694
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,739,201,576	3,792,604,987

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF INCOME

1. Enter in column (e) operations for the reporting quarter and in column (f) the operations for the same three month period for the prior year.
2. Report in Column (g) year to date amounts for electric utility function; in column (i) the year to date amounts for gas utility, and in (k) the year to date amounts for the other utility function for the current quarter/year.
3. Report in Column (h) year to date amounts for electric utility function; in column (j) the year to date amounts for gas utility, and in (l) the year to date amounts for the other utility function for the previous quarter/year.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,709,187,935	1,595,758,748		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	968,770,226	914,292,712		
5	Maintenance Expenses (402)	320-323	87,183,126	90,842,951		
6	Depreciation Expense (403)	336-337	174,135,250	203,612,022		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	6,930,087	6,879,647		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-214,072	-232,475		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		116,259,702	43,860,886		
13	(Less) Regulatory Credits (407.4)		87,202,819	67,228,282		
14	Taxes Other Than Income Taxes (408.1)	262-263	120,783,694	112,632,686		
15	Income Taxes - Federal (409.1)	262-263	32,155,757	85,626,100		
16	- Other (409.1)	262-263	5,705,106	19,445,671		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	123,876,267	133,606,335		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	75,907,423	155,411,509		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,747,312	-4,560,372		
20	(Less) Gains from Disp. of Utility Plant (411.6)		251,674	164,204		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,469,475,915	1,383,202,168		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		239,712,020	212,556,580		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF INCOME FOR THE YEAR (Continued)

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ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
1,709,187,935	1,595,758,748					2
						3
968,770,226	914,292,712					4
87,183,126	90,842,951					5
174,135,250	203,612,022					6
						7
6,930,087	6,879,647					8
-214,072	-232,475					9
						10
						11
116,259,702	43,860,886					12
87,202,819	67,228,282					13
120,783,694	112,632,686					14
32,155,757	85,626,100					15
5,705,106	19,445,671					16
123,876,267	133,606,335					17
75,907,423	155,411,509					18
-2,747,312	-4,560,372					19
251,674	164,204					20
						21
						22
						23
						24
1,469,475,915	1,383,202,168					25
239,712,020	212,556,580					26

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		239,712,020	212,556,580		
28	Other Income and Deductions					
29	Other Income					
30	Nonutilty Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		2,542,004	2,298,474		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,136,659	1,133,941		
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)		-87,236	-93,344		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	36,066	82,279		
37	Interest and Dividend Income (419)		505,544	454,974		
38	Allowance for Other Funds Used During Construction (419.1)		718,270	19,776,504		
39	Miscellaneous Nonoperating Income (421)		586,390	-683,009		
40	Gain on Disposition of Property (421.1)		343,308	343,719		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		3,507,687	21,045,656		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		26,973			
44	Miscellaneous Amortization (425)	340	34,459	35,210		
45	Donations (426.1)	340		500		
46	Life Insurance (426.2)					
47	Penalties (426.3)		5,846	32,199		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		208,863	181,679		
49	Other Deductions (426.5)		305,640	79,903,507		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		581,781	80,153,095		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	92,400	72,000		
53	Income Taxes-Federal (409.2)	262-263	461,324	-26,321,346		
54	Income Taxes-Other (409.2)	262-263	76,713	-4,376,943		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	204,969	194,290		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		912	1,023		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		834,494	-30,433,022		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		2,091,412	-28,674,417		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		83,126,911	84,601,539		
63	Amort. of Debt Disc. and Expense (428)		5,256,277	5,312,495		
64	Amortization of Loss on Reaquired Debt (428.1)					
65	(Less) Amort. of Premium on Debt-Credit (429)		94,311	94,311		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		2,028	2,028		
67	Interest on Debt to Assoc. Companies (430)	340	3,382			
68	Other Interest Expense (431)	340	7,758,354	2,804,583		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		277,391	7,637,548		
70	Net Interest Charges (Total of lines 62 thru 69)		95,771,194	84,984,730		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		146,032,238	98,897,433		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		146,032,238	98,897,433		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		164,878,382	189,883,298
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		145,996,172	98,815,154
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-137,536,144	(123,820,070)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-137,536,144	(123,820,070)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		173,338,410	164,878,382
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		173,338,410	164,878,382
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		224,869	142,590
50	Equity in Earnings for Year (Credit) (Account 418.1)		36,066	82,279
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		260,935	224,869

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	146,032,238	98,897,433
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	174,135,250	203,612,022
5	Amortization of	6,716,015	6,647,172
6			
7			
8	Deferred Income Taxes (Net)	48,171,016	-21,611,324
9	Investment Tax Credit Adjustment (Net)	-2,748,224	-4,561,395
10	Net (Increase) Decrease in Receivables	-41,375,110	3,407,193
11	Net (Increase) Decrease in Inventory	33,638,137	12,091,339
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-11,070,788	-19,424,850
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction	995,660	27,414,052
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
19	Accrued Taxes	-61,130,161	37,000,344
20	Accrued Interest	-1,316,450	8,520,514
21	Others	-34,158,018	115,177,694
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	255,898,245	412,342,090
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-181,169,372	-303,854,124
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	-995,660	-27,414,052
31	Other (provide details in footnote): Advance to Affiliates	4,700,000	-4,700,000
32	Note Receivable	-75,000	-100,000
33	Asset Impairment		19,050,000
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-175,548,712	-262,190,072
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)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-175,548,712	-262,190,072
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		250,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Contributed Capital		-158,338,660
66	Net Increase in Short-Term Debt (c)	101,150,000	-10,500,000
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	101,150,000	81,161,340
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-75,000,000	-75,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Debt Issue Costs	598	-2,029,821
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-137,536,139	-123,820,060
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-111,385,541	-119,688,541
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-31,036,008	30,463,477
87			
88	Cash and Cash Equivalents at Beginning of Period	33,223,977	2,760,500
89			
90	Cash and Cash Equivalents at End of period	2,187,969	33,223,977

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Quarter/Year				
2	Preceding Quarter/Year Reclassification from Account 219 to Net Income				
3	Preceding Quarter/Year Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year / Beginning of				
6	Current Quarter/Year Reclassifications from Account 219 to Net Income				
7	Current Quarter/Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

TAMPA ELECTRIC COMPANY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Significant Accounting Policies

The significant accounting policies are as follows:

Principles of Consolidation

Tampa Electric Company is a wholly-owned subsidiary of TECO Energy, Inc, and is comprised of the Electric division, generally referred to as Tampa Electric, and the Natural Gas division, generally referred to as Peoples Gas System (PGS). All significant intercompany balances and intercompany transactions have been eliminated in consolidation.

The use of estimates is inherent in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). Actual results could differ from these estimates.

Planned Major Maintenance

Tampa Electric and PGS expense major maintenance costs as incurred. Concurrent with a planned major maintenance outage, the cost of adding or replacing retirement units-of-property is capitalized in conformity with Florida Public Service Commission (FPSC) and Federal Energy Regulatory Commission (FERC) regulations.

Depreciation

Tampa Electric provides for depreciation primarily by the straight-line method at annual rates that amortize the original cost, less net salvage value, 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 3.9% for 2004, 4.6% for 2003 and 4.2% for 2002. For the year ended Dec. 31, 2003, Tampa Electric recognized depreciation expense of $36.6 million related to accelerated depreciation of certain Gannon power station coal-fired assets, in accordance with a regulatory order issued by the FPSC. Construction work-in-progress is not depreciated until the asset is completed or placed in service.

The implementation of FAS 143, *Accounting for Asset Retirement Obligations* in 2003 resulted in an increase in the carrying amount of long-lived assets and the reclassification of the accumulated reserve for cost of removal from accumulated depreciation to "Regulatory liabilities," for all periods presented. The adjusted capitalized amount is depreciated over the remaining useful life of the asset (see **Note 12**).

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 Tampa Electric's cost of capital. The rate was 7.79% for 2004, 2003 and 2002. Total AFUDC for 2004, 2003 and 2002 was $1.0 million, $27.4 million and $34.5 million, respectively. The base on which AFUDC is calculated excludes construction work-in-progress which has been included in rate base.

Deferred Income Taxes

Tampa Electric Company utilizes the liability method in the measurement of deferred income taxes. Under the liability method, the temporary differences between the financial statement and tax bases of assets and liabilities are reported as deferred taxes measured at current tax rates. Tampa Electric and PGS are regulated, and their books and records reflect approved regulatory treatment, including certain adjustments to accumulated deferred income taxes and the establishment of a corresponding regulatory tax liability reflecting the amount payable to customers through future rates.

Investment Tax Credits

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

Revenue Recognition

Tampa Electric Company recognizes revenues consistent with the Securities and Exchange Commission's Staff Accounting Bulleting (SAB) 104, *Revenue Recognition in Financial Statements*. The interpretive criteria outlined in SAB 104 are that 1) there is persuasive evidence that an arrangement exists; 2) delivery has occurred or services have been rendered; 3) the fee is fixed and determinable; and 4) collectibility is reasonably assured. Except as discussed below, Tampa Electric Company recognizes revenues on a gross basis when earned for the physical delivery of products or services and the risks and rewards of ownership have transferred to the buyer.

The regulated utilities' (Tampa Electric and Peoples Gas System) retail businesses and the prices charged to customers are regulated by the FPSC. Tampa Electric's wholesale business is regulated by FERC. See **Note 3** for a discussion of significant regulatory matters and the applicability of Financial Accounting Standard No. (FAS) 71, *Accounting for the Effects of Certain Types of Regulation*, to the company.

Revenues and Fuel Costs

Revenues include amounts resulting from cost recovery clauses which provide for monthly billing charges to reflect increases or decreases in fuel, purchased power, conservation and environmental costs for Tampa Electric and purchased gas, interstate pipeline capacity and conservation costs for PGS. These adjustment factors are based on costs incurred and projected for a specific recovery period. Any over-recovery or under-recovery of costs plus an interest factor are taken into account in the process of setting adjustment factors for subsequent recovery periods. Over-recoveries of costs are recorded as deferred credits, and under-recoveries of costs are recorded as deferred charges.

Certain other costs incurred by Tampa Electric and PGS are allowed to be recovered from customers through prices approved in the regulatory process. These costs are recognized as the associated revenues are billed. Tampa Electric and PGS accrue base revenues for services rendered but unbilled to provide a closer matching of revenues and expenses. See **Note 3**.

As of Dec. 31, 2004 and 2003, unbilled revenues of $46.3 million and $45.7 million, respectively, are included in the "Receivables" line item on the balance sheet.

Purchased Power

Tampa Electric purchases power on a regular basis primarily to meet the needs of its retail customers. As a result of the sale of Hardee Power Partners, Ltd. (HPP) in October 2003 (see **Note 16** to the **TECO Energy Consolidated Financial Statements**), power purchases from HPP, subsequent to the sale, are reflected as non-affiliate purchases by Tampa Electric. Tampa Electric's long-term power purchase agreement from HPP was not affected by the sale of HPP. Under the existing agreement, which has been approved by the FERC and FPSC, Tampa Electric has full entitlement to the output of the CT2B unit at all times and full entitlement to the output of the remaining units at the Hardee power station at all times except when Seminole Electric Cooperative has entitlement due to outages and/or durations on a specified portion of its generating units. Tampa Electric purchased power from non-TECO Energy affiliates, including HPP, at a cost of $172.3 million, $234.9 million and $253.7 million, respectively, for the years ended Dec. 31, 2004, 2003 and 2002. The purchased power costs are recoverable through an FPSC-approved cost recovery clause.

Accounting for Excise Taxes, Franchise Fees and Gross Receipts

Tampa Electric Company is allowed to recover certain costs incurred from customers through prices approved by the FPSC. The amounts included in customers' bills for franchise fees and gross receipt taxes are included as revenues on the Consolidated Statements of Income. These amounts totaled $83.8 million, $77.7 million and $73.8 million, for the years ended Dec. 31, 2004, 2003 and 2002, respectively. Franchise fees and gross receipt taxes payable by the regulated utilities are included as an expense on the Consolidated Statements of Income in "Taxes, other than income". For the years ended Dec. 31, 2004, 2003 and 2002, these totaled $83.6 million, $77.5 million and $73.7 million, respectively.

Excise taxes paid by the regulated utilities are not material and are expenses when incurred.

Asset Impairments

Effective Jan. 1, 2002, Tampa Electric Company adopted FAS 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, which supersedes FAS 121, *Accounting for the Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of.* FAS 144 addresses accounting and reporting for the impairment or disposal of long-lived assets, including the disposal of a component of a business.

In accordance with FAS 144, the company assesses whether there has been impairment of its long-lived assets and certain intangibles held and used by the company when such impairment indicators exist. Indicators of impairment existed for asset groups, triggering a requirement to ascertain the recoverability of these assets using undiscounted cash flows before interest expense. See **Note 13** for specific details regarding the results of these assessments.

Restrictions on Dividend Payments and Transfer of Assets

In March 2004, Tampa Electric repaid $75 million of 7.75% first mortgage bonds issued under an indenture that included a limitation on dividends covenant. This covenant is no longer operative since there are no bonds outstanding under the indenture. Certain long-term debt at PGS contains restrictions that limit the payment of dividends and distributions on the common stock of Tampa Electric. Tampa Electric's $125 million credit facility, which included a covenant limiting cumulative distributions and outstanding affiliate loans, was amended in 2004, resulting in the elimination of this covenant.

See **Notes 6** and **9** for a more detailed description of significant financial covenants.

Receivables and Allowance for Uncollectible Accounts

Receivables consist of services billed to residential, commercial, industrial and other customers. An allowance for doubtful accounts is established based on Tampa Electric's and PGS' collection experience. Circumstances that could affect Tampa Electric's and PGS' estimates of uncollectible receivables include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions. Accounts are written off once they are deemed to be uncollectible.

2. New Accounting Pronouncements

Amendment to Derivatives Accounting

In April 2003, the FASB issued FAS 149, *Amendment of Statement 133 on Derivative Instruments and Hedging Activities*, which clarifies the definition of a derivative and modifies, as necessary, FAS 133 to reflect certain decisions made by the FASB as part of the Derivatives Implementation Group (DIG) process. The majority of the guidance was already effective and previously applied by the company in the course of the adoption of FAS 133.

In particular, FAS 149 incorporates the conclusions previously reached in 2001 under DIG Issue C10, *Can Option Contracts and Forward Contracts with Optionality Features Qualify for the Normal Purchases and Normal Sales Exception*, and DIG Issue C15, *Normal Purchases and Normal Sales Exception for Certain Option-Type Contracts and Forward Contracts in Electricity*. In limited circumstances, when the criteria are met and documented, Tampa Electric Company designates option-type and forward contracts in electricity as a normal purchase or normal sale (NPNS) exception to FAS 133. A contract designated and documented as qualifying for the NPNS exception is not subject to the measurement and recognition requirements of FAS 133. The incorporation of the conclusions reached under DIG Issues C10 and C15 into the standard will not have a material impact on the consolidated financial statements of Tampa Electric Company.

FAS 149 establishes multiple effective dates based on the source of the guidance. For all DIG Issues previously cleared by the FASB and not modified under FAS 149, the effective date of the issue remains the same. For all other aspects of the standard, the guidance is effective for all contracts entered into or modified after June 30, 2003. The adoption of the additional guidance in FAS 149 did not have a material impact on the consolidated financial statements.

Financial Instruments with Characteristics of both Liabilities and Equity

In May 2003, the FASB issued FAS 150, *Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity*, which requires that an issuer classify certain financial instruments as a liability or an asset. Previously, many financial instruments with characteristics of both liabilities and equity were classified as equity. Financial instruments subject to FAS 150 include financial instruments with any of the following features:

- An unconditional redemption obligation at a specified or determinable date, or upon an event that is certain to occur;
- An obligation to repurchase shares, or indexed to such an obligation, and may require physical share or net cash settlement;
- An unconditional, or for new issuances conditional, obligation that may be settled by issuing a variable number of equity shares if either (a) a fixed monetary amount is known at inception, (b) the variability is indexed to something other than the fair value of the issuer's equity shares, or (c) the variability moves inversely to changes in the fair value of the issuer's shares.

The standard requires that all such instruments be classified as a liability, or an asset in certain circumstances, and initially measured at fair value. Forward contracts that require a fixed physical share settlement and mandatorily redeemable financial instruments must be subsequently re-measured at fair value on each reporting date.

This standard is effective for all financial instruments entered into or modified after May 31, 2003, and for all other financial instruments, at the beginning of the first interim period beginning after Jun. 15, 2003. The adoption of FAS 150 has had no material impact on the consolidated financial statements of Tampa Electric Company.

Inventory Costs

FASB Statement No. 151, *Inventory Costs, an amendment to ARB No. 43, Chapter 4*, sets forth certain costs related to inventory that must be included as current period costs. This Statement becomes effective for periods beginning after Jun. 15, 2005 and is not expected to materially impact the company.

Nonmonetary Assets

FASB Statement No. 153, *Exchanges of Nonmonetary Assets, an amendment of APB Opinion No. 29*, becomes effective for periods beginning after Jun. 15, 2005 and is not expected to materially impact the company.

3. Regulatory

As discussed in **Note 1**, Tampa Electric's and PGS' retail business are regulated by the FPSC.

Base Rate – Tampa Electric

Tampa Electric's rates and allowed return on equity (ROE) range of 10.75% to 12.75% with a midpoint of 11.75% are in effect until such time as changes are occasioned by an agreement approved by the FPSC or other FPSC actions as a result of rate or other proceedings initiated by Tampa Electric, FPSC staff or other interest parties. Tampa Electric expects to continue to maintain earnings within its allowed ROE range for the foreseeable future.

Tampa Electric has not sought a base rate increase to recover significant plant investment, including the Bayside Power Station, which entered service in 2003 and 2004.

Cost Recovery – Tampa Electric

2004 Proceedings

In September 2004, Tampa Electric filed with the FPSC for approval of fuel and purchased power, capacity, environmental and conservation cost recovery rates for the period January through December 2005. In November 2004, the FPSC approved Tampa Electric's requested changes. The rates include the impacts of increased natural gas and coal prices, the collection of underestimated 2004 fuel expenses, the proceeds from the sale of SO2 emissions allowances associated with Hookers Point Station and the O&M costs associated with the Environmental Protection Agency (EPA) Consent Decree and Florida Department of Environmental Protection (FDEP) Consent Final Judgment required Big Bend Units 1 – 3 Pre-SCR projects (see **Note 9** for additional details regarding projected environmental expenditures). In addition, the rates also reflect the FPSC's September 2004 decision to reduce the annual cost recovery amount for water transportation services for coal and petroleum coke provided under Tampa Electric's contract with TECO Transport described below (see **Note 10**). The 2004 costs associated with this disallowance were recognized in 2004.

As part of the regulatory process, it is reasonably likely that third parties may intervene on similar matters in the future. The company is unable to predict the timing, nature or impact of such future actions.

Base Rate – Peoples Gas

As a result of a base rate proceeding, effective Jan. 16, 2003 PGS' allowed ROE range is 10.25% to 12.25% with an 11.25% midpoint. PGS expects to continue earning within its allowed ROE range for the foreseeable future.

Cost Recovery – Peoples Gas

In November 2004, the FPSC approved the annual cap on rates under PGS' Purchased Gas Adjustment (PGA) cap factor for the period January 2005 through December 2005. The PGA is a factor that can vary monthly due to changes in actual fuel costs but is not anticipated to exceed the annual cap.

Other Items

Regional Transmission Organization (RTO)

In October 2002, the RTO process involving the proposed formation of GridFlorida, LLC, as initiated in response to the Federal Energy Regulatory Commission's (FERC's) continuing efforts to affect open access to transmission facilities in large regional markets, was delayed when the Office of Public Counsel (OPC) filed an appeal with the Florida Supreme Court asserting that the FPSC could not relinquish its jurisdictional responsibility to regulate the investor-owned electric utilities (IOUs) and the approval of GridFlorida would result in such a relinquishment. Oral arguments occurred in May 2003, and the Florida Supreme Court dismissed the OPC appeal citing that it was premature because certain portions of the FPSC GridFlorida order were not final.

In September 2003, a joint meeting of the FERC and FPSC took place to discuss wholesale markets and RTO issues related to GridFlorida and, in particular, federal/state interactions. During 2004, deliberations by the FPSC were put on hold to allow a consulting firm, engaged by the GridFlorida applicants, to conduct a cost/benefit study of the GridFlorida RTO. As a result, the FPSC held a series of collaborative meetings during the year with all interested parties to facilitate development of the study methodology as well as participate in the submission of data required to complete the study. Upon conclusion of the study, which is expected to occur in the first quarter of 2005, the study results will be presented to the FPSC. The FPSC is then expected to set the remaining items for hearing and establish a hearing schedule.

Storm Damage Cost Recovery

Following Hurricane Andrew in 1992, Florida's IOUs were unable to obtain transmission and distribution insurance coverage in the event of hurricanes, tornados or other damage due to destructive acts of nature. Tampa Electric and other IOUs were permitted to implement a self-insurance program effective Jan. 1, 1994 for such costs of restoration, and the FPSC

authorized Tampa Electric to accrue $4 million annually to grow its unfunded storm damage reserve. Tampa Electric had never utilized its reserve before the 2004 hurricane season and would have had a reserve balance of $44 million at Dec. 31, 2004.

The costs for restoration associated with hurricanes Charley, Frances and Jeanne were estimated to be $72 million at year-end, which exceeded the storm reserve by $28 million. These excess costs over the reserve amounts were charged against the reserve and are reflected as a regulatory asset at Dec. 31, 2004. The storm costs did not reduce earnings but did reduce cash flow from operations.

Tampa Electric filed for and received approval from the FPSC to defer prudently incurred storm damage restoration costs to the reserve until alternative accounting treatment is sought. At this time, Tampa Electric is evaluating several options, based upon other Florida public utilities' proceedings before the FPSC.

Coal Transportation Contract

In September 2004, the FPSC voted to disallow certain costs that Tampa Electric can recover from its customers for waterborne fuel transportation services under a contract with TECO Transport (see **Note 10** and **Note 16** for additional details).

Regulatory Assets and Liabilities

Tampa Electric and PGS maintain their accounts in accordance with recognized policies of the FPSC. In addition, Tampa Electric maintains its accounts in accordance with recognized policies prescribed or permitted by the FERC. These policies conform with generally accepted accounting principles (GAAP) in all material respects.

Tampa Electric and PGS apply the accounting treatment permitted by FAS 71, *Accounting for the Effects of Certain Types of Regulation*. Areas of applicability include deferral of revenues under approved regulatory agreements; revenue recognition resulting from cost recovery clauses that provide for monthly billing charges to reflect increases or decreases in fuel; purchased power, conservation and environmental costs; and deferral of costs as regulatory assets, when cost recovery is ordered over a period longer than a fiscal year, to the period that the regulatory agency recognizes them. Details of the regulatory assets and liabilities as of Dec. 31, 2004 and 2003 are presented in the following table:

Regulatory Assets and Liabilities

(millions) Dec. 31,	*2004*	*2003*
Regulatory assets:		
Regulatory tax asset [1]	$ 57.6	$ 63.3
Other:		
Cost recovery clauses	48.2	59.7
Coal contract buy-out [2]	—	2.7
Deferred bond refinancing costs [3]	32.5	32.2
Environmental remediation	16.9	20.7
Competitive rate adjustment	6.1	5.3
Transmission and distribution storm reserve	28.0	—
Other	11.6	4.4
	143.3	125.0
Total regulatory assets	$ 200.9	$ 188.3
Regulatory liabilities:		
Regulatory tax liability [1]	$ 29.5	$ 29.9
Other:		
Deferred allowance auction credits	2.3	1.9
Recovery clause related	8.7	—
Environmental remediation	16.9	20.7
Transmission and distribution storm reserve	—	40.0
Deferred gain on property sales	1.7	1.9
Accumulated reserve – cost of removal	479.9	462.2
Other	—	3.6
	509.5	530.3
Total regulatory liabilities	$ 539.0	$ 560.2

(1) Related primarily to plant life. Includes excess $14.6 million and $17.0 million of excess deferred taxes as of Dec. 31, 2004 and 2003, respectively.

(2) Amortized over a 10-year period ending December 2004.

(3) Amortized over the term of the related debt instrument.

4. Income Tax Expense

Tampa Electric Company is included in the filing of a consolidated federal income tax return with TECO Energy and its affiliates. Tampa Electric Company's income tax expense is based upon a separate return computation. Income tax expense consists of the following components:

Income Tax Expense

(millions)	*Federal*	*State*	*Total*
2004			
Currently payable	$ 41.7	$ 7.3	$ 49.0
Deferred	46.8	8.1	54.9
Amortization of investment tax credits	(2.7)	—	(2.7)
Total income tax expense	$ 85.8	$ 15.4	$ 101.2
Included in other income, net			0.9
Included in operating expenses			$ 100.3
2003			
Currently payable	$ 74.9	$ 17.6	$ 92.5
Deferred	(16.0)	(7.9)	(23.9)
Amortization of investment tax credits	(4.6)	—	(4.6)
Total income tax expense	$ 54.3	$ 9.7	$ 64.0
Included in other income, net			(30.0)
Included in operating expenses			$ 94.0
2002			
Currently payable	$ 66.7	$ 14.9	$ 81.6
Deferred	23.2	0.4	23.6
Amortization of investment tax credits	(4.4)	—	(4.4)
Total income tax expense	$ 85.5	$ 15.3	$ 100.8
Included in other income, net			0.5
Included in operating expenses			$ 100.3

Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes. The principal components of the company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

Deferred Income Tax Assets and Liabilities

(millions) Dec. 31,	*2004*	*2003*
Deferred tax assets [1]		
Property related	$ 91.3	$ 93.6
Leases	2.7	3.1
Insurance reserves	14.7	20.5
Early capacity payments	2.7	3.5
Other	11.8	12.8
Total deferred income tax assets	$ 123.2	$ 133.5
Deferred income tax liabilities [1]		
Property related	$ (551.1)	$ (500.0)
Other	38.4	25.5
Total deferred income tax liabilities	$ (512.7)	$ (474.5)
Accumulated deferred income taxes	$ (389.5)	$ (341.0)

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

The total income tax provisions differ from amounts computed by applying the federal statutory tax rate to income before income taxes for the reasons presented below. The actual cash paid for income taxes in 2004, 2003 and 2002 was $103.9 million, $61.9 million and $143.9 million, respectively.

Effective Income Tax Rate

(millions)	*2004*	*2003*	*2002*
Net income	$ 173.7	$ 123.4 (1)	$ 196.0
Total income tax provision	101.2	64.0 (1)	100.8
Income before income taxes	$ 274.9	$ 187.4 (1)	$ 296.8
Income taxes on above at federal statutory rate of 35%	$ 96.2	$ 65.6	$ 103.8
Increase (decrease) due to			
State income tax, net of federal income tax	10.0	6.3	10.0
Amortization of investment tax credits	(2.7)	(4.6)	(4.4)
Equity portion of AFUDC	(0.3)	(7.0)	(8.7)
Other	(2.0)	3.7	0.1
Total income tax provision	$ 101.2	$ 64.0	$ 100.8
Provision for income taxes as a percent of income from continuing operations, before income taxes	36.8%	34.2%	34.0%

(1) Includes $48.9 million after-tax ($79.6 million pretax) charges associated with cancellation of turbine purchase commitments.

5. Employee Postretirement Benefits

Pension Benefits

Tampa Electric Company is a participant in the comprehensive retirement plans of TECO Energy (multi-employer plans), including a non-contributory defined benefit retirement plan which covers substantially all employees. Where appropriate and reasonably determinable, the portion of expenses, income, gains or losses allocable to Tampa Electric Company are presented. Otherwise, such amounts presented reflect the amount allocable to all participants of the TECO Energy retirement plans. Benefits are based on employees' age, years of service and final average earnings. The company's policy is to fund the plan based on the amount determined by the company's actuaries within the guidelines set by ERISA for the minimum annual contribution. In 2004, TECO Energy made a contribution of $14.2 million to the plan, of which Tampa Electric Company's portion was $9.2 million. In 2005, TECO Energy expects to make a contribution of about $13.6 million, of which Tampa Electric Company's portion is expected to be about $9.1 million.

Amounts disclosed for pension benefits also include the unfunded obligations for the supplemental executive retirement plans. These are non-qualified, non-contributory defined benefit retirement plans available to certain members of senior management. In 2004, TECO Energy made a contribution of about $9.8 million to these plans. In 2005, TECO Energy expects to make a contribution of about $4.6 million to these plans.

TECO Energy reported other comprehensive income of $7.2 million in 2004 and other comprehensive losses of $43.9 million and $4.4 million in 2003 and 2002, respectively, related to adjustments to the minimum pension liability associated with these pension plans.

The asset allocation for the company's pension plan as of Sep. 30, 2004 and 2003, the measurement dates for TECO Energy's post retirement benefit plans, and the target allocation for 2005, by asset category, follows:

Asset Allocation

Asset category	*Target Allocation of 2005*	*Percentage of Plan Assets at Sep. 30, 2004*	*2003*
Equities	55% – 60%	60%	57%
Fixed income	40% – 45%	40%	43%
Total		100%	100%

TECO Energy's investment objective is to obtain above-average returns while minimizing volatility of expected returns over the long term. The target equities/fixed income mix is designed to meet investment objectives. TECO Energy's strategy is to hire proven managers and allocate assets to reflect a mix of investment styles, emphasize preservation of principal to minimize the impact of declining markets, and stay fully invested except for cash to meet benefit payment obligations and plan expenses.

The assumptions for the expected return on plan assets were developed based on an analysis of historical market returns, the plan's past experience and current market conditions.

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

Pension Benefit Expense – TECO Energy, Inc.

(millions)	*2004*	*2003*	*2002*
Components of net periodic benefit expense			
Service cost (benefits earned during the period)	$ 17.0	$ 14.3	$ 11.8
Interest cost on projected benefit obligations	33.0	30.8	28.7
Expected return on assets	(39.1)	(42.1)	(42.9)
Amortization of:			
Transition obligation	(1.1)	(1.1)	(1.1)
Prior service cost	(0.5)	(0.5)	(0.5)
Actuarial (gain) loss	2.7	1.4	(3.7)
Pension expense (benefit)	12.0	2.8	(7.7)
Special termination benefit charge	—	—	2.7
Settlement	6.6	—	—
Additional amounts recognized	0.4	—	—
Net pension expense (benefit) recognized in the TECO Energy Consolidated Statements of Income [1]	$ 19.0	$ 2.8	$ (5.0)
Assumptions used to determine net costs			
Discount rate	6.00%	6.75%	7.50%
Rate of compensation increase	4.25%	4.82%	4.66%
Expected return on plan assets	8.75%	9.00%	9.00%

(1) Tampa Electric Company's portion was $5.2 million, ($1.9) million and ($7.8) million for 2004, 2003 and 2002, respectively.

The following table shows the funded status of the qualified and non-qualified pension plans for which the projected obligation exceeds the fair value to the plan assets:

Pension Plans – Projected Obligation Exceeds Plan Assets – TECO Energy, Inc.

(millions) Sep. 30,	*2004*	*2003*
Projected benefit obligation	$ 545.4	$ 554.5
Fair value of plan assets	407.6	391.8
Projected obligation in excess of plan assets	$ 137.8	$ 162.7

As of Sep. 30, 2004 and 2003, for the qualified and non-qualified pension plans, the accumulated obligation exceeded the fair value of the plan assets. The table below shows the funded status for the respective plans:

Pension Plans – Accumulated Obligation Exceeds Plan Assets – TECO Energy, Inc.

(millions) Sep. 30,	*2004*	*2003*
Accumulated benefit obligation	$ 476.2	$ 480.0
Fair value of plan assets	407.6	391.8
Accumulated obligation in excess of plan assets	$ 68.6	$ 88.2

Reconciliation of the funded status of the retirement plan and the accrued pension prepayment/(liability) – TECO Energy, Inc.

(millions)	*2004*	*2003*
Change in benefit obligation		
Net benefit obligation at prior measurement date	$ 554.5	$ 455.1
Service cost	17.0	14.3
Interest cost	33.0	30.8
Actuarial loss	(0.9)	89.7
Plan amendments	1.5	—
Curtailment	(2.2)	(1.9)
Gross benefits paid	(57.5)	(33.5)
Net benefit obligation at measurement date	$ 545.4	$ 554.5
Change in plan assets		
Fair value of plan assets at prior measurement date	$ 391.8	$ 371.9
Actual return on plan assets	43.0	51.7
Employer contributions	30.3	1.7
Gross benefits paid (including expenses)	(57.5)	(33.5)
Fair value of plan assets at measurement date	$ 407.6	$ 391.8
Funded status		
Fair value of plan assets	$ 407.6	$ 391.8
Benefit obligation	545.4	554.5
Funded status at measurement date	(137.8)	(162.7)
Net contributions after measurement date	0.4	6.7
Unrecognized net actuarial loss	149.2	165.6
Unrecognized prior service cost (benefit)	(5.4)	(6.9)
Unrecognized net transition obligation (asset)	(0.2)	(1.4)
Accrued liability at end of year	$ 6.2	$ 1.3
Amounts recognized in the statement of financial position		
Prepaid benefit cost	$ 23.6	$ 16.9
Accrued benefit cost	(17.4)	(15.7)
Additional minimum liability	(74.4)	(82.7)
Intangible asset	2.2	1.3
Accumulated other comprehensive income	72.2	81.5
Net amount recognized at end of year	$ 6.2	$ 1.3
Assumptions used in determining benefit obligations, end of year		
Discount rate to determine projected benefit obligation	6.00%	6.00%
Rate of increase in compensation levels	4.25%	4.25%

Other Postretirement Benefits

TECO Energy and its subsidiaries currently provide certain postretirement health care and life insurance benefits for substantially all employees retiring after age 50 meeting certain service requirements. The company contribution toward health care coverage for most employees who retired after the age of 55 between Jan. 1, 1990 and Jun. 30, 2001 is limited to a defined dollar benefit based on age and service. The company contribution toward pre-65 and post-65 health care coverage for most employees retiring on or after Jul. 1, 2001 is limited to a defined dollar benefit based on a service schedule. In 2005, TECO Energy expects to make a contribution of about $9.8 million to this program. Postretirement benefit levels are substantially unrelated to salary. The company reserves the right to terminate or modify the plans in whole or in part at any time.

On Dec. 8, 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 (MMA) was signed into law. Beginning in 2006, the new law adds prescription drug coverage to Medicare, with a 28% tax-free subsidy to encourage employers to retain their prescription drug programs for retirees, along with other key provisions. TECO Energy's current retiree medical program for those eligible for Medicare (generally over age 65) includes coverage for prescription drugs. On May 19, 2004, the FASB issued FSP 106-2, *Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003* (FSP 106-2), which supersedes FSP 106-1 and was effective for the period beginning Jul. 1, 2004 for the company. The guidance in FSP 106-2 related to the accounting for the federal subsidy applies only to the sponsor of a single-employer defined-dollar-benefit postretirement health care plan for which (a) the employer has concluded that prescription drug benefits available under the plan to some or all participants for some of all future years are "actuarially equivalent" to Medicare Part D and thus qualify for the subsidy under the MMA and (b) the expected federal subsidy

will offset or reduce the employer's share of the cost of the underlying postretirement prescription drug coverage on which the federal subsidy is based. TECO Energy has determined that prescription drug benefits available to certain Medicare-eligible participants under its defined-dollar-benefit postretirement health care plan will at least be "actuarially equivalent" to the standard drug benefits to be offered under Medicare Part D. As a result, TECO Energy calculated the incremental effect of the Medicare subsidy and the related assumption changes on its accumulated postretirement benefit obligation as of Jan. 1, 2004, to be a reduction of $27.0 million. The expected subsidy reduced the net periodic benefit cost for 2004 by $2.8 million.

TECO Energy is continuing to analyze what, if any, plan design changes should be made with respect to its retiree medical program in response to the MMA.

The following charts summarize the income statement and balance sheet impact for Tampa Electric Company, as well as the benefit obligations, assets, funded status and rate assumptions associated with other postretirement benefits.

Other Postretirement Benefit Expense

(millions)	*2004*	*2003*	*2002*
Components of net periodic benefit expense			
Service cost (benefits earned during the period)	$ 2.6	$ 2.6	$ 2.4
Interest cost on projected benefit obligations	7.9	9.3	8.6
Amortization of:			
Transition obligation (asset)	2.1	2.1	2.1
Prior service cost	1.7	1.7	1.7
Actuarial loss	0.3	1.0	0.1
Pension expense	14.6	16.7	14.9
Special termination benefit charge	—	—	0.6
Additional amounts recognized	—	0.1	(0.1)
Net periodic postretirement benefit expense	$ 14.6	$ 16.8	$ 15.4

The accumulated postretirement benefit obligation exceeds plan assets for the postretirement health and welfare benefits plan.

Reconciliation of the funded status of the postretirement benefit plan and the accrued liability

(millions)	*2004*	*2003*
Change in benefit obligation		
Net benefit obligation at prior measurement date	$ 146.8	$ 138.8
Adjustment to include TECO Stevedoring	2.2 [1]	—
Net benefit obligation at prior measurement date, as adjusted	149.0	138.8
Service cost	2.6	2.6
Interest cost	7.9	9.3
Plan participants' contributions	2.6	1.0
Actuarial loss	(28.4)	3.1
Gross benefits paid	(10.6)	(8.0)
Net benefit obligation at measurement date	$ 123.1	$ 146.8
Change in plan assets		
Fair value of plan assets at prior measurement date	—	—
Employer contributions	8.0	7.0
Plan participants' contributions	2.6	1.0
Gross benefits paid	(10.6)	(8.0)
Fair value of plan assets at measurement date	$ —	$ —
Funded status		
Funded status at measurement date	$ (123.1)	$ (146.8)
Net contributions after measurement date	2.0	1.8
Unrecognized net actuarial loss	3.3	31.5
Unrecognized prior service cost	17.1	18.7
Unrecognized net transition obligation	17.0	19.0
Accrued liability at end of year	$ (83.7)	$ (75.8)
Assumptions used in determining actuarial valuations		
Discount rate to determine projected benefit obligation	6.00%	6.00%

Rate of increase in compensation levels	4.25%	4.25%

(1) Tampa Electric Company's net benefit obligation balance as of Jan. 1, 2004 reflects the transfer of amounts related to TECO Stevedoring that were combined with Tampa Electric Company.

Employer contributions and benefits paid in the above tables include both those amounts contributed directly to, and paid directly from both plan assets and directly to plan participants. The assumed health care cost trend rate for medical costs was 10.5% and 11.5% in 2004 and 2003, respectively, and decreases to 5.0% in 2013 and thereafter.

A 1% increase in the medical trend rates would produce a 2% ($0.3 million) increase in the aggregate service and interest cost for 2004, and a 3% ($3.5 million) increase in the accumulated postretirement benefit obligation as of Sep. 30, 2004, the measurement date.

A 1% decrease in the medical trend rates would produce a 2% ($0.2 million) decrease in the aggregate service and interest cost for 2004 and a 2% ($2.3 million) decrease in the accumulated postretirement benefit obligation as of Sep. 30, 2004, the measurement date.

Information about TECO Energy's expected benefit payments for the pension and postretirement benefit plans follows:

Expected Benefit Payments – TECO Energy
(including projected service and net of employee contributions)

(millions) *For the years ended Dec. 31,*	*Pension Benefits*	*Other Benefits (exclusive of subsidy payments under MMA)*	*Employer Value of Expected Payments MMA*	*Other Benefits net of Expected Payments under MMA*
2005	$ 34.9	$ 9.8 [1]	$ —	$ 9.8 [1]
2006	$ 32.5	$ 10.5	$ (0.7)	$ 9.8
2007	$ 33.3	$ 11.4	$ (0.8)	$ 10.6
2008	$ 34.5	$ 12.2	$ (0.9)	$ 11.3
2009	$ 37.8	$ 13.0	$ (0.9)	$ 12.1
2010-2014	$ 222.4	$ 75.8	$ (4.9)	$ 70.9

(1) Tampa Electric Company's portion of Other Postretirement Benefit payments for 2005 is expected to be about $7.4 million.

6. Short-Term Debt

At Dec. 31, 2004 and 2003, the following credit facilities and related borrowings existed:

Credit Facilities	*Dec. 31, 2004*			*Dec. 31, 2003*		
(millions)	*Credit Facilities*	*Borrowings Outstanding[1]*	*Letters of Credit Outstanding*	*Credit Facilities*	*Borrowings Outstanding*	*Letters of Credit Outstanding*
Recourse:						
Tampa Electric Company:						
1-year facility	$ —	$ —	$ —	$ 125.0	$ —	$ —
3-year facility	150.0	115.0	—	—	—	—
3-year facility	125.0	—	—	125.0	—	—
Total	$ 275.0	$ 115.0	$ —	$ 250.0	$ —	$ —

(1) Borrowings outstanding are reported as notes payable.

These credit facilities require commitment fees ranging from 17.5 – 25.0 basis points, and drawn amounts are charged interest at LIBOR plus 70 – 112.5 basis points at current credit ratings. The weighted average interest rate on outstanding notes payable at Dec. 31, 2004 was 3.32%. There were no notes payable at Dec. 31, 2003.

On Oct. 22, 2004, Tampa Electric Company replaced its $125 million credit facility maturing Nov. 5, 2004 with a $150 million credit facility maturing Oct. 22, 2007. The facility requires that at the end of each quarter the ratio of debt to total capital not exceed 60% and that the ratio of EBITDA to interest not be less than 2.0 times. The new facility does not include the restriction on distributions included in the former facility. Also, Tampa Electric Company's existing $125 million facility maturing Nov. 6, 2006 was amended to eliminate the restriction on distributions and conform the financial covenants requirements to the new facility levels.

7. Common Stock

Tampa Electric Company is a wholly owned subsidiary of TECO Energy, Inc.

(millions, except per share amounts)	*Common Stock Shares*	*Common Stock Amount*	*Issue Expense*	*Total*
Balance Dec. 31, 2001	10	$ 1,318.8	$ (0.7)	$ 1,318.1
Contributed capital from parent	—	217.0	—	217.0
Balance Dec. 31, 2002	10	1,535.8	(0.7)	1,535.1
Contributed capital returned to parent	—	(158.3)	—	(158.3)
Balance Dec. 31, 2003	10	$ 1,377.5	$ (0.7)	$ 1,376.8
Balance Dec. 31, 2004	10	$ 1,377.5	$ (0.7)	$ 1,376.8

8. Other Comprehensive Income

Tampa Electric Company reported the following comprehensive income (loss) for the years ended Dec. 31, 2004, 2003 and 2002 related to changes in the fair value of cash flow hedges:

Comprehensive income (loss) (millions)	*Gross*	*Tax*	*Net*
2004			
Unrealized gain on cash flow hedges	$ 8.8	$ 3.4	$ 5.4
Less: Gain reclassified to net income	(8.8)	(3.4)	(5.4)
Total other comprehensive income (loss)	$ —	$ —	$ —
2003			
Unrealized gain on cash flow hedges	$ 3.2	$ 1.2	$ 2.0
Less: Gain reclassified to net income	(3.2)	(1.2)	(2.0)
Total other comprehensive income (loss)	$ —	$ —	$ —
2002			
Unrealized gain on cash flow hedges	$ 0.3	$ 0.1	$ 0.2
Less: Gain reclassified to net income	(0.2)	(0.1)	(0.1)
Total other comprehensive income (loss)	$ 0.1	$ —	$ 0.1

9. Commitments and Contingencies

Capital Investments

For 2005, Tampa Electric expects to spend $214 million, consisting of $170 million to support system growth and generation reliability and $44 million for environmental compliance, including $30 million for the addition of selective catalytic reduction (SCR) equipment at the Big Bend Power Station. At the end of 2004, Tampa Electric had outstanding commitments of about $105 million primarily for long-term capitalized maintenance agreements for its combustion turbines. Tampa Electric's total capital expenditures over the 2006 – 2009 period are projected to be $1,101 million, including $253 million for compliance with the Environmental Consent Decree for the SCR equipment and $101 million for other required environmental capital expenditures. The environmental compliance expenditures are eligible for recovery of depreciation and a return on investment through the Environmental Cost Recovery Clause (see **Note 1**).

Capital expenditures for PGS are expected to be about $40 million in 2005 and $160 million during the 2006 – 2009 period. Included in these amounts are approximately $25 million annually for projects associated with customer growth and system expansion. The remainder represents capital expenditures for ongoing renewal, replacement and system safety.

Legal Contingencies

From time to time Tampa Electric Company is involved in various other legal, tax and regulatory proceedings before various courts, regulatory commissions, and governmental agencies in the ordinary course of its business. Where appropriate, accruals are made in accordance with FAS 5, *Accounting for Contingencies*, to provide for matters that are probable of resulting in an estimable, material loss. While the outcome of such proceedings is uncertain, management does not believe that the ultimate resolution of pending matters will have a material adverse effect on the company's results of operations or financial condition.

Superfund and Former Manufactured Gas Plant Sites

Tampa Electric Company, through its Tampa Electric and Peoples Gas divisions, is a potentially responsible party (PRP) for certain superfund sites and, through its Peoples Gas division, for certain former manufactured gas plant sites. While the joint and several liability associated with these sites presents the potential for significant response costs, as of Dec. 31, 2004, Tampa Electric Company has estimated its ultimate financial liability to be approximately $17 million, and this amount has been accrued in the company's financial statements. The environmental remediation costs associated with these sites, which are expected to be paid over many years, are not expected to have a significant impact on customer prices.

The estimated amounts represent only the estimated portion of the cleanup costs attributable to Tampa Electric Company. The estimates to perform the work are based on actual estimates obtained from contractors, or Tampa Electric Company's experience with similar work adjusted for site specific conditions and agreements with the respective governmental agencies. The estimates are made in current dollars, are not discounted and do not assume any insurance recoveries.

Allocation of the responsibility for remediation costs among Tampa Electric Company and other PRPs is based on each party's relative ownership interest in or usage of a site. Accordingly, Tampa Electric Company's share of remediation costs varies with each site. In virtually all instances where other PRPs are involved, those PRPs are considered creditworthy.

Factors that could impact these estimates include the ability of other PRPs to pay their pro rata portion of the cleanup costs, additional testing and investigation which could expand the scope of the cleanup activities, additional liability that might arise from the cleanup activities themselves or changes in laws or regulations that could require additional remediation. These costs are recoverable through customer rates established in subsequent base rate proceedings.

Long Term Commitments

Tampa Electric Company has commitments under long-term operating leases, primarily for building space, office equipment and heavy equipment. Total rental expense included in the Consolidated Statements of Income for the years ended Dec. 31, 2004, 2003 and 2002 was $6.7 million, $6.2 million and $6.1 million, respectively.

The following table is a schedule of future minimum lease payments at Dec. 31, 2004 for all operating leases with noncancelable lease terms in excess of one year:

Future Minimum Lease Payments for Operating Leases

Year ended Dec. 31:	*Amount (millions)*
2005	$ 4.7
2006	4.1
2007	2.5
2008	0.2
2009	0.2
Later Years	0.1
Total minimum lease payments	$ 11.8

In 1994, Tampa Electric bought out a long-term coal supply contract which would have expired in 2004 for a lump sum payment of $25.5 million. In February 1995, the FPSC authorized the recovery of this buy-out amount plus carrying costs through the Fuel and Purchase Power Cost Recovery Clause over the 10-year period beginning Apr. 1, 1995. In each of the years 2004, 2003 and 2002, $2.7 million of buy-out costs were amortized to expense.

Guarantees and Letters of Credit

On Jan. 1, 2003, Tampa Electric Company adopted the prospective initial measurement provisions for certain types of guarantees, in accordance with FASB Interpretation No. (FIN) 45, *Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others (an interpretation of FASB Statements No. 5, 57, and 107 and rescission of FASB Interpretation No. 34)*. Upon issuance or modification of a guarantee after Jan. 1, 2003, the company must determine if the obligation is subject to either or both of the following:

- Initial recognition and initial measurement of a liability; and/or
- Disclosure of specific details of the guarantee.

Generally, guarantees of the performance of a third party or guarantees that are based on an underlying (where such a guarantee is not a derivative subject to FAS 133) are likely to be subject to the recognition and measurement, as well as the disclosure provisions, of FIN 45. Such guarantees must initially be recorded at fair value, as determined in accordance with the interpretation.

Alternatively, guarantees between and on behalf of entities under common control or that are similar to product warranties are subject only to the disclosure provisions of the interpretation. The company must disclose information as to the term of the guarantee and the maximum potential amount of future gross payments (undiscounted) under the guarantee, even if the likelihood of a claim is remote.

At Dec. 31, 2004, Tampa Electric was not obligated under guarantees or letters of credit for the benefit of third parties, including entities under common control. At Dec. 31, 2004, TECO Energy had provided a fuel purchase guarantee on behalf of Tampa Electric and had outstanding letters of credit on behalf of Tampa Electric in the face amounts of $20.0 million and $2.4 million, respectively.

Financial Covenants

A summary of Tampa Electric's significant financial covenants as of Dec. 31, 2004 is as follows:

Tampa Electric Significant Financial Covenants

(millions) *Instrument*	*Financial Covenant* [1]	*Requirement/ Restriction*	*Calculation at Dec. 31, 2004*
PGS senior notes	EBIT/interest [2]	Minimum of 2.0 times	3.5 times
	Restricted payments	Shareholder equity at least $500	$1,662
	Funded debt/capital	Cannot exceed 65%	49.5%
	Sale of assets	Less than 20% of total assets	—%
Credit facilities	Debt/capital	Cannot exceed 60%	49.7%
	EBITDA/interest [2]	Minimum of 2.0 times	5.5 times
6.25% senior notes	Debt/capital	Cannot exceed 60%	49.7%
	Limit on liens	Cannot exceed $787	$287 liens outstanding

(1) As defined in applicable instrument.

(2) EBIT generally represents earnings before interest and taxes. EBITDA generally represents EBIT before depreciation and amortization. However, in each circumstance, the term is subject to the definition prescribed under the relevant agreements.

10. Related Party Transactions

In October 2003, Tampa Electric signed a five-year contract renewal with an affiliate company, TECO Transport, for integrated waterborne fuel transportation services effective Jan. 1, 2004. The contract calls for inland river and ocean transportation along with river terminal storage and blending services for up to 5.5 million tons of coal annually through 2008. In September 2004, the FPSC voted to disallow approximately $14 to $16 million (pretax) of the costs that Tampa Electric can recover from its customers for water transportation services. This impact has been fully recognized by Tampa Electric for 2004. The decision allows, but does not require, Tampa Electric to rebid the water transportation and terminal service contract. Tampa Electric filed its objection to the disallowance on Oct. 27, 2004, and a decision on this matter is expected in the first quarter of 2005. See **Note 16** for a subsequent event.

In February 2002, Tampa Electric and TECO-Panda Generating Company (TPGC II), an affiliate of TECO Wholesale Generation, entered into an assignment and assumption agreement under which Tampa Electric obtained TPGC II's rights and interests to four combustion turbines being purchased from General Electric, and assumed the corresponding liabilities and obligations for such equipment. In accordance with the terms of the assignment and assumption agreement, Tampa Electric paid $62.5 million to TPGC II as reimbursement for amounts already paid to General Electric by TPGC II for such equipment. No gain or loss was incurred on the transfer. In the first quarter of 2003, Tampa Electric recorded a $48.9 million after-tax charge related to the cancellation of these turbine purchase commitments (see **Note 13**).

In the second and third quarters of 2003, Tampa Electric returned approximately $158 million of capital to TECO Energy. TECO Energy had previously contributed capital to Tampa Electric in support of Tampa Electric's construction program in the wholesale business, which was subsequently scaled back.

A summary of activities between Tampa Electric Company and its affiliates follows:

Net transactions with affiliates:

(millions)	*2004*	*2003*	*2002*
Fuel and interchange related, net	$ 70.2	$ 173.6	$ 171.8

Administrative and general, net	$ 9.1	$ 13.7	$ 10.7

Amounts due from or to affiliates of the company at Dec. 31,

(millions)	*2004*	*2003*
Accounts receivable [1]	$ 4.5	$ 4.5
Accounts payable [1]	$ 11.5	$ 13.3

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

11. Segment Information

Tampa Electric Company is a public utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution and sale of electric energy to more than 625,000 customers in West Central Florida. Its Peoples Gas System division is engaged in the purchase, distribution and marketing of natural gas for more than 314,000 residential, commercial, industrial and electric power generation customers in the state of Florida.

Segment Information

(millions)	*Tampa Electric*	*Peoples Gas*	*Other & Eliminations*	*Tampa Electric Company*
2004				
Revenues – outsiders	$1,683.8	$ 417.2	$ —	$2,101.0
Sales to affiliates	3.6	—	(0.7)	2.9
Total revenues	$1,687.4	$ 417.2	$ (0.7)	$2,103.9
Depreciation	180.9	34.1	(0.1)	214.9
Restructuring costs [1]	—	0.7	—	0.7
Total interest charges	95.8	15.2	—	111.0
Provision for taxes	83.9	17.3	—	101.2
Net income	$ 146.0	$ 27.7	$ —	$ 173.7
Total assets	4,167.3	671.1	7.4	4,845.8
Capital expenditures	$ 181.2	$ 38.7	$ —	$ 219.9
2003				
Revenues – outsiders	$1,582.7	$ 408.4	$ —	$1,991.1
Sales to affiliates	3.4	—	(0.7)	2.7
Total revenues	$1,586.1	$ 408.4	$ (0.7)	$1,993.8
Depreciation	210.3	32.7	—	243.0
Restructuring costs [1]	9.9	4.1	—	14.0
Total interest charges	85.0	15.6	—	100.6
Provision for taxes	48.3 [2]	15.7	—	64.0
Net income	$ 98.9 [2]	$ 24.5	$ —	$ 123.4
Total assets	4,178.6	651.5	9.6	4,839.7
Capital expenditures	$ 289.1	$ 42.6	$ —	$ 331.7
2002				
Revenues – outsiders	$1,548.9	$ 318.1	$ —	$1,867.0
Sales to affiliates	34.3	—	(0.7)	33.6
Total revenues	$1,583.2	$ 318.1	$ (0.7)	$1,900.6
Depreciation	189.8	30.5	(0.2)	220.1
Restructuring costs [1]	16.6	—	—	16.6
Total interest charges	51.5	14.8	—	66.3
Provision for taxes	86.1	14.7	—	100.8
Net income	$ 171.8	$ 24.2	$ —	$ 196.0
Total assets	4,119.4	650.2	8.8	4,778.4
Capital expenditures	$ 632.2	$ 53.5	$ —	$ 685.7

(1) See **Note 14** for a discussion of restructuring charges in 2004, 2003 and 2002.
(2) Net income for 2003 includes a $48.9 million after-tax charge ($79.6 million pretax) asset impairment charge related to the turbine purchase cancellations (see **Note 13**).

12. Asset Retirement Obligations

On Jan. 1, 2003, Tampa Electric Company adopted FAS 143, *Accounting for Asset Retirement Obligations*. The company recognized liabilities for retirement obligations associated with certain long-lived assets, in accordance with the relevant accounting guidance. An asset retirement obligation (ARO) for a long-lived asset is recognized at fair value at inception of the obligation if there is a legal obligation under an existing or enacted law or statute, a written or oral contract, or by legal construction under the doctrine of promissory estoppel. Retirement obligations are recognized only if the legal obligation exists in connection with or as a result of the permanent retirement, abandonment or sale of a long-lived asset.

When the liability is initially recorded, the carrying amount of the related long-lived asset is correspondingly increased. Over time, the liability is accreted to its future value. The corresponding amount capitalized at inception is depreciated over the remaining useful life of the asset. The liability must be revalued each period based on current market prices.

As a result of the adoption of FAS 143, Tampa Electric Company recorded an increase to net property, plant and equipment of $0.1 million (net of accumulated depreciation), an increase in regulatory assets of $0.2 million, and an increase to asset retirement obligations of $0.3 million. The after-tax charge recorded as a change in accounting principle was not material.

For years ended Dec. 31, 2004 and 2003, accretion expense associated with asset retirement obligations for Tampa Electric Company was not material. During this period, no new retirement obligations were incurred and no significant revisions to estimated cash flows used in determining the recognized asset retirement obligations were necessary. FAS 143 was not effective for the year ended Dec. 31, 2002.

As regulated utilities, Tampa Electric and PGS must file depreciation and dismantlement studies periodically and receive approval from the FPSC before implementing new depreciation rates. Included in approved depreciation rates is either an implicit net salvage factor or a cost of removal factor, expressed as a percentage. The net salvage factor is principally comprised of two components – a salvage factor and a cost of removal or dismantlement factor. The company uses current cost of removal or dismantlement factors as part of the estimation method to approximate the amount of cost of removal in accumulated depreciation.

Upon adoption of FAS 143 at Jan. 1, 2003, the estimated accumulated cost of removal and dismantlement included in net accumulated depreciation at Dec. 31, 2003 of $462.2 million was reclassified to a regulatory liability (see also **Note 3**). For Tampa Electric and PGS, the original cost of utility plant retired or otherwise disposed of and the cost of removal or dismantlement, less salvage value are charged to accumulated depreciation and the accumulated cost of removal reserve reported as a regulatory liability, respectively.

13. Asset Impairments

In 2003, Tampa Electric Company recorded a $48.9 million after-tax charge ($79.6 million pretax) to reflect the impact of the cancellation of turbine purchase commitments. As reported previously and in **Note 10**, certain turbine rights had been transferred from Other Unregulated operations of TECO Energy to Tampa Electric in 2002 for use in Tampa Electric's generation expansion activities. These cancellations, made in April 2003, fully terminate all turbine purchase obligations.

14. Restructuring Costs

In September and October of 2003, TECO Energy announced a corporate reorganization to restructure the company along functional lines, consistent with its objectives to grow the core utility operations, maintain liquidity, generate cash and maximize the value in the existing assets. Tampa Electric Company completed these actions mid-year 2004. As a result of these actions, TECO Energy is now aligned to provide for centralized oversight along functional lines for power plant operations, energy delivery, energy management, and human resources and technology/support services. These actions included the involuntary termination or retirement of one employee in 2004, and 232 employees in 2003 at Tampa Electric Company, including officers and other personnel from operations and support services.

In 2002, TECO Energy initiated a restructuring program that impacted approximately 182 employees at Tampa Electric. This program included retirements, the elimination of positions and other cost control measures. The total costs associated with this program included severance, salary continuation and other termination and retirement benefits.

Tampa Electric Company recognized pretax expense of $0.7 million, $14.0 million and $16.6 million for accrued benefits and other termination and retirement benefits for the years ended Dec. 31, 2004, 2003 and 2002, respectively, which have all been paid or otherwise settled as of Dec. 31, 2004.

Restructuring Charges

(millions) *For the years ended Dec. 31,*	*2004*	*2003*	*2002*
Tampa Electric	$ —	$ 9.9	$ 16.6
Peoples Gas	0.7	4.1	—
Total Tampa Electric Company	$ 0.7	$ 14.0	$ 16.6

Accrued Liability for Restructuring Costs

(millions)	*2004*	*2003*	*2002*
Beginning balance	$ 10.7	$ 5.1	$ 0.2
Charged to income (pre-tax)	0.7	14.0	16.6
Payments and settlements	11.4	8.4	11.7
Ending balance	$ —	$ 10.7	$ 5.1

15. Derivatives and Hedging

From time to time, Tampa Electric Company enters into futures, forwards, swaps and option contracts to limit the exposure to price fluctuations for physical purchases and sales of natural gas in the course of normal operations.

The company uses derivatives only to reduce normal operating and market risks, not for speculative purposes. The company's primary objective is to reduce the impact of market price volatility on ratepayers, and uses derivative instruments primarily to optimize the value of physical assets, including generation capacity, natural gas production and natural gas delivery.

The risk management policies adopted by the company provide a framework through which management monitors various risk exposures. Daily and periodic reporting of positions and other relevant metrics are performed by a centralized risk management group which is independent of all operating companies.

The company applies the provisions of FAS 133, *Accounting for Derivative Instruments and Hedging Activities*, as amended by FAS 138, *Accounting for Certain Derivative Instruments and Certain Hedging Activity* and FAS 149, *Amendment on Statement 133 on Derivative Instruments and Hedging Activities*. These standards require companies to recognize derivatives as either assets or liabilities in the financial statements, to measure those instruments at fair value, and to reflect the changes in the fair value of those instruments as either components of other comprehensive income (OCI) or in net income, depending on the designation of those instruments. The changes in fair value that are recorded in OCI are not immediately recognized in current net income. As the underlying hedged transaction matures or the physical commodity is delivered, the deferred gain or the loss on the related hedging instrument must be reclassified from OCI to earnings based on its value at the time of its reclassification. For effective hedge transactions, the amount reclassified from OCI to earnings is offset in net income by the amount paid or received on the underlying physical transaction. Additionally, amounts deferred in OCI related to an effective designated cash flow hedge must be reclassified to current earnings if the anticipated hedged transaction is no longer probable of occurring.

At Dec. 31, 2004 and 2003, respectively, the company had derivative (liabilities) assets of ($11.7) million and $4.8 million. As a result of applying the provision of FAS 71, the change in value of these derivatives is recorded as regulatory assets or liabilities as of Dec. 31, 2004 and 2003, respectively, to reflect the impact of the fuel recovery clause on the risks of hedging activities (see **Note 3**).

Based on the fair values of derivatives at Dec. 31, 2004, pretax losses of $11.2 million are expected to be reversed from regulatory assets or liabilities to the Consolidated Statements of Income within the next twelve months. However, these gains and other future reclassifications from regulatory assets or liabilities will fluctuate with movements in the underlying market price of the derivative instruments. The company does not currently have any cash flow hedges for transactions forecasted to take place in periods subsequent to 2006.

16. Subsequent Events

Tampa Electric accounts receivable securitized borrowing facility

On Jan. 6, 2005, Tampa Electric Company and TEC Receivables Corp ("TRC"), a wholly-owned subsidiary of Tampa Electric Company, entered into a $150 million accounts receivable securitized borrowing facility. The assets of TRC are not intended to be generally available to the creditors of Tampa Electric Company. Under the Purchase and Contribution Agreement, Tampa Electric sells and/or contributes to TRC all of its receivables for the sale of electricity or gas to its customers and related rights (the "Receivables") with the exception of certain excluded receivables and related rights defined in the agreement, and assigns to TRC the deposit accounts into which the proceeds of such Receivables are paid. The Receivables are sold by Tampa Electric to TRC at a discount. Under the Loan and Servicing Agreement among Tampa Electric as Servicer, TRC as Borrower, certain lenders named therein and Citicorp North America, Inc. as Program Agent, TRC may borrow up to $150 million to fund its acquisition of the Receivables under the Purchase Agreement. TRC secures such borrowings with a pledge of all of its assets including the Receivables and deposit accounts assigned to it. Tampa Electric acts as Servicer to service the collection of the Receivables. TRC pays program and liquidity fees based on Tampa Electric's credit ratings. The terms of the Loan and Servicing Agreement include the following financial covenants: (i) for the 12-months ending each quarter-end, the ratio of Tampa Electric's earnings before interest, taxes, depreciation and amortization (EBITDA) to interest, as defined in the agreement, must be equal to or exceed 2.0 times; (ii) at each quarter-end, Tampa Electric's debt to capital, as defined in the agreement, must not exceed 60% and (iii) certain dilution and delinquency ratios with respect to the Receivables, set at levels substantially above historic averages, must be maintained.

FPSC ruling on waterborne fuel transportation contract

In October 2004, Tampa Electric filed with the FPSC, a motion for clarification and reconsideration of the disallowance of recovery of costs under its waterborne transportation contract with TECO Transport (see Note 13). On Mar. 1, 2005, the FPSC heard oral arguments on the motion and denied Tampa Electric's request for reconsideration and clarification. This decision by the FPSC had no additional impact on Tampa Electric's results as of Dec. 31, 2004.

17. Difference between Uniform System of Accounts and Generally Accepted Accounting Principles (GAAP)

In accordance with the Federal Energy Regulatory Commission (FERC) Form 1 instructions, these notes are a replica of those included in the Company's published annual reports which may include reclassifications not made for FERC reporting purposes. These financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases. This is a comprehansive basis of accounting consitent with GAAP, except for:

- the balance sheet classification of cost of removal collections from customers

- the balance sheet classification of T & D property storm reserve account

Item 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

During the period Jan. 1, 2003 to the date of this report, neither TECO Energy nor Tampa Electric Company has had or has filed with the Commission a report as to any changes in or disagreements with accountants on accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Item 9A. CONTROLS AND PROCEDURES

TECO Energy, Inc.

Conclusions Regarding Effectiveness of Disclosure Controls and Procedures.

TECO Energy's management, with the participation of its principal executive officer and principal financial officer, has evaluated the effectiveness of TECO Energy's disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act")) as of the end of the period covered by this annual report (the "Evaluation Date"). Based on such evaluation, TECO Energy's principal executive officer and principal financial officer have concluded that, as of the Evaluation Date, TECO Energy's disclosure controls and procedures are effective and designed to ensure that the information relating to TECO Energy (including its consolidated subsidiaries) required to be included in TECO Energy's reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the requisite time periods.

Management's Report on Internal Control over Financial Reporting.

Management's Report on Internal control over Financial Reporting is on page 71 of this report.

Management's assessment of the effectiveness of TECO Energy, Inc.'s internal control over financial reporting as of Dec. 31, 2004 has been audited by PricewaterhouseCoopers LLP, an independent registered certified public accounting firm, as stated in their report which is on pages 71 and 72 of this report.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. A control system, no matter how well designed and operated, can provide only reasonable assurance with respect to financial statement preparation and presentation. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Changes in Internal Control over Financial Reporting.

There was no change in TECO Energy's internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) identified in connection with the evaluation of TECO Energy's internal controls that occurred during TECO Energy's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, such controls.

Tampa Electric Company

Conclusions Regarding Effectiveness of Disclosure Controls and Procedures.

Tampa Electric Company's management, with the participation of its principal executive officer and principal financial officer, has evaluated the effectiveness of Tampa Electric Company's disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act")) as of the end of the period covered by this annual report (the "Evaluation Date"). Based on such evaluation, Tampa Electric Company's principal executive officer and principal financial officer have concluded that, as of the Evaluation Date, Tampa Electric Company's disclosure controls and procedures are effective and designed to ensure that the information relating to Tampa Electric Company (including its consolidated subsidiaries) required to be included in Tampa Electric Company's reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the requisite time periods.

Changes in Internal Control over Financial Reporting.

There was no change in Tampa Electric Company's internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) identified in connection with the evaluation of Tampa Electric Company's internal controls that occurred during Tampa Electric Company's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, such controls.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	3,858,204,489	3,858,204,489
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	913,042,964	913,042,964
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	4,771,247,453	4,771,247,453
9	Leased to Others		
10	Held for Future Use	33,531,898	33,531,898
11	Construction Work in Progress	86,791,053	86,791,053
12	Acquisition Adjustments	5,015,965	5,015,965
13	Total Utility Plant (8 thru 12)	4,896,586,369	4,896,586,369
14	Accum Prov for Depr, Amort, & Depl	1,742,974,430	1,742,974,430
15	Net Utility Plant (13 less 14)	3,153,611,939	3,153,611,939
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,722,615,060	1,722,615,060
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	20,359,370	20,359,370
22	Total In Service (18 thru 21)	1,742,974,430	1,742,974,430
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,742,974,430	1,742,974,430

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC PLANT IN SERVICE (Account 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. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	32,663,641	5,681,946
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	32,663,641	5,681,946
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,248,092	
9	(311) Structures and Improvements	255,137,541	4,432,860
10	(312) Boiler Plant Equipment	978,680,400	21,185,364
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	270,826,106	1,627,971
13	(315) Accessory Electric Equipment	167,166,787	214,655
14	(316) Misc. Power Plant Equipment	24,857,926	1,793,991
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,703,916,852	29,254,841
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	19,210,930	
38	(341) Structures and Improvements	227,672,361	80,025,311
39	(342) Fuel Holders, Products, and Accessories	301,627,318	62,768,867
40	(343) Prime Movers	438,097,852	211,448,123
41	(344) Generators		
42	(345) Accessory Electric Equipment	73,244,405	5,011,040
43	(346) Misc. Power Plant Equipment	7,564,064	849,711

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

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above 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.

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
					3
3,120,013			35,225,574		4
3,120,013			35,225,574		5
					6
					7
			7,248,092		8
31,776,635		1,833	227,795,599		9
275,774,816		-2,214,032	721,876,916		10
					11
24,239,486		1,355,911	249,570,502		12
41,535,312		-75,664	125,770,466		13
4,396,324		392,524	22,648,117		14
					15
377,722,573		-539,428	1,354,909,692		16
					17
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					34
					35
					36
			19,210,930		37
488,299		13,351,987	320,561,360		38
1,855,402		1,032,162	363,572,945		39
352,687		-43,530,074	605,663,214		40
					41
73,600		25,635,035	103,816,880		42
120,865		892,925	9,185,835		43

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
44	(347) Asset Retirement Costs for Other Production	72,936	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,067,489,866	360,103,052
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,771,406,718	389,357,893
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	16,088,647	71,777
49	(352) Structures and Improvements	2,773,510	113,882
50	(353) Station Equipment	156,411,376	15,145,040
51	(354) Towers and Fixtures	4,274,628	
52	(355) Poles and Fixtures	84,852,165	9,846,251
53	(356) Overhead Conductors and Devices	93,964,233	3,454,378
54	(357) Underground Conduit	3,540,429	
55	(358) Underground Conductors and Devices	7,044,036	
56	(359) Roads and Trails	3,799,882	146,540
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	372,748,906	28,777,868
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	6,104,678	
61	(361) Structures and Improvements	1,139,215	31,902
62	(362) Station Equipment	129,618,689	2,688,913
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	157,518,936	8,272,339
65	(365) Overhead Conductors and Devices	176,648,692	5,795,940
66	(366) Underground Conduit	107,534,026	8,076,050
67	(367) Underground Conductors and Devices	141,596,437	9,327,529
68	(368) Line Transformers	302,196,776	13,603,739
69	(369) Services	133,207,005	6,895,314
70	(370) Meters	46,817,073	6,415,392
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	112,607,125	6,075,263
74	(374) Asset Retirement Costs for Distribution Plant	16,597	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,315,005,249	67,182,381
76	5. GENERAL PLANT		
77	(389) Land and Land Rights	2,801,437	
78	(390) Structures and Improvements	71,464,952	1,052,175
79	(391) Office Furniture and Equipment	34,466,174	4,460,734
80	(392) Transportation Equipment	31,871,761	128,597
81	(393) Stores Equipment	200,654	
82	(394) Tools, Shop and Garage Equipment	5,268,155	751,831
83	(395) Laboratory Equipment	751,731	
84	(396) Power Operated Equipment	491,908	
85	(397) Communication Equipment	49,030,128	3,077,606
86	(398) Miscellaneous Equipment	142,170	30,050
87	SUBTOTAL (Enter Total of lines 77 thru 86)	196,489,070	9,500,993
88	(399) Other Tangible Property		
89	(399.1) Asset Retirement Costs for General Plant		
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	196,489,070	9,500,993
91	TOTAL (Accounts 101 and 106)	4,688,313,584	500,501,081
92	(102) Electric Plant Purchased (See Instr. 8)		
93	(Less) (102) Electric Plant Sold (See Instr. 8)		
94	(103) Experimental Plant Unclassified		
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	4,688,313,584	500,501,081

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			72,936		44
2,890,853		-2,617,965	1,422,084,100		45
380,613,426		-3,157,393	2,776,993,792		46
					47
1,200		-88,561	16,070,663		48
		-93,156	2,794,236		49
3,146,800		258,375	168,667,991		50
			4,274,628		51
956,866		-4,969	93,736,581		52
997,080		2,786	96,424,317		53
			3,540,429		54
			7,044,036		55
30,241			3,916,181		56
					57
5,132,187		74,475	396,469,062		58
					59
145,802		88,561	6,047,437		60
1,944		109,760	1,278,933		61
930,953		2,516,222	133,892,871		62
					63
859,076		29,547	164,961,746		64
960,221			181,484,411		65
56,346		11,504	115,565,234		66
1,254,432		-11,504	149,658,030		67
5,406,346			310,394,169		68
111,489			139,990,830		69
2,493,562			50,738,903		70
					71
					72
1,582,351			117,100,037		73
			16,597		74
13,802,522		2,744,090	1,371,129,198		75
					76
150,432			2,651,005		77
613,891		250,475	72,153,711		78
1,537,408		350,270	37,739,770		79
2,731,869			29,268,489		80
63,017			137,637		81
665,332			5,354,654		82
304,381			447,350		83
152,330			339,578		84
8,642,879		-416,273	43,048,582		85
16,124		154,356	310,452		86
14,877,663		338,828	191,451,228		87
					88
					89
14,877,663		338,828	191,451,228		90
417,545,811			4,771,268,854		91
6,125	-15,275		-21,400		92
					93
					94
417,551,936	-15,275		4,771,247,454		95

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Beacon Key Transmission Line			
3	ROW - North of Hillsborogh/Manatee Line			
4	West of Hwy 41	6/30/1967	Post 2011	689,115
5				
6	River to S. Hillsborough Trans ROW			
7	Transmission ROW	6/30/1973	2009	22,118,417
8				
9	Phosphate Area Trans ROW			
10	North of Hillsborough/Manatee Line			
11	West of Hwy 301/East of Hwy 41	6/30/1973	Post 2011	968,745
12				
13	Dale Mabry Trans Sub			
14	South side of VanDtke Rd/West side of Dale Mabry	3/30/1973	2008	368,967
15				
16	New Tampa Trans Easement			
17	Between Morris Bridge Rd and Bruce B. Downs Blvd	12/4/2004	2009	755,167
18				
19	River Trans Substation			
20	Davis Rd. and McRae, Temple Terrace	6/30/1985	2009	1,438,076
21	Other Property:			
22	Transmission Substation Sites	Various	Various	332,832
23				
24	Compark Dist Substation			
25	West side of County Line Rd/South of Hwy 92	11/15/2003	2007	726,109
26				
27	Washington St Dist Substation			
28	Pierce, Jackson, and Jefferson St., Tampa, FL	6/30/1985	2012	1,821,335
29				
30	Cass St. II Addt'l Land			
31	1224 E. Cass St.	10/31/1987	Post 2014	1,244,134
32				
33	Skyway Dist Sub			
34	Corner of George Rd and Independence Pkwy, Tampa	6/30/1987	Post 2014	368,097
35				
36	Distribution Substation Sites	Various	Various	839,375
37				
38	Big Bend Buffer Land	6/30/1986	Post 2011	1,242,826
39				
40	Palm River Operation Center			
41	Palm River Rd and 82nd St, Tampa	6/30/1987	2008	618,704
42				
43				
44				
45				
46				
47	Total			33,531,899

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	B14 BB1 SLAG TANK NECKS REPLACEMENT	173,715
2	B15 BB1 CONDENSER BUNDLE REPL	241,417
3	B15 BB1 TURBINE IMPROVEMENTS	835,822
4	B17 BB3 BOILER IGNITOR REPL	149,437
5	B19 BB4 HOT AIR GATES REPL	175,056
6	B19 BB4 250 VOLT BATTERY REPL	161,780
7	B20 BB1-3 STEAM MILL INERTING ADD	987,471
8	B22 BB3 PLANT AIR COMPRESSOR UPGRADE	116,648
9	B22 BB FGD 1B OXIDATION COMPRESSOR REPL	291,741
10	B22 BB3 SALT WATER PIPING SYSTEM A&B	130,153
11	C93 CROSSTOWN EXPRESSWAY CIRCUIT RELOCATIONS	128,602
12	D65 TROUT CREEK 2ND TRANSFORMER	190,990
13	D75 RIVER NORTH 230/69 KV TX UPGRADE	943,848
14	D77 CIRCUIT 66414 HAMPTON-SYDNEY-ALEXANDER LOOP	154,918
15	D97 IDLE WILD BAPTIST CHURCH 13994 FEEDER EXTENSION	116,558
16	E07 MADISON 2ND 69/13 KV TRANSFORMER	801,593
17	E08 RHODINE 2ND 69/13 KV TRANSFORMER	1,390,890
18	E09 WESTCHASE WEST 3RD 13 KV CIRCUIT	226,668
19	E14 2004 DISTRIBUTION REACTIVE COMPENSATION PROGRAM	116,260
20	E18 COMPARK 69/13 KV SUBSTATION	574,555
21	E24 OMS SERVER REPLACEMENT	484,497
22	E26 PERFORMANCE METRICS & MEASURES	565,895
23	E35 ECC SRVR O/S & EMS MIGRATION	212,348
24	E40 JUNEAU 230 KV RECONFIGURATION	177,419
25	E46 LINKS PROJECT: SR60 & MEMORIAL HWY IMPROVEMENT	882,934
26	E50 LIVE OAK PRESERVE PHASE 1C	154,714
27	E52 CIRCUIT 230008 REBUILD	441,206
28	E55 CIRCUIT 66650 & 66651 REBUILD/RERATE	158,210
29	E63 ENGLISH CREEK 230/69 KV SUBSTATION & CIRCUITS	165,735
30	E65 METER READING ROUTING SOFTWARE	989,466
31	E66 SYMMES ROAD FEEDER EXTENSION	287,338
32	E78 MACDILL WEST 69/13 KV TX UPGRADE	316,110
33	E94 AUTOMATED METER READING (AMR) 2005 PROGRAM	513,220
34	E96 LAKE RUBY N 2ND 69/13 KV & 2-13 KV CIRCUITS	316,306
35	F01 BB LINED STORMWATER POND-ENVIRONMENTAL	1,586,129
36	G08 BAYSIDE LTSA SPARE PARTS	16,444,234
37	G98 BAYSIDE 1 LTSA	11,142,260
38	G99 BAYSIDE 2 LTSA	7,128,975
39	H47 POLK 1 LTSA	10,588,216
40	H48 POLK 2 LTSA	12,167,499
41	H49 POLK 3 LTSA	5,377,683
42	H57 PK 1 AUX POILER CEMS REPLACEMENT	271,534
43	TOTAL	86,791,053

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	H58 PK SLAG PILE LINER PROJECT	604,484
2	H73 PP1 MDEA COOLING SYSTEM	135,000
3	H74 PP1 MDEA COOLING SYSTEM	135,000
4	H88 POLK 1 CAUSTIC SYSTEM ADDITION	887,326
5	J09 E LOOP MW TOWR REPL W. FIBER	679,825
6	J38 RECORDS RETENTION SYSTEM	408,424
7	K07 JUNEAU LOOP & 230015 CIRCUIT EXTENSION	811,030
8	L91 BB 1 CONSENT DECREE NOX IMPROVEMENT	558,307
9	L92 BB 2 CONSENT DECREE NOX IMPROVEMENT	558,307
10	L93 BB 3 CONSENT DECREE NOX IMPROVEMENT	602,598
11	L94 BB 4 CONSENT DECREE NOX IMPROVEMENT	2,075,297
12	MINOR PROJECTS	1,055,405
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43	TOTAL	86,791,053

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,975,558,186	1,975,558,186		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	174,135,250	174,135,250		
4	(403.1) Depreciation Expense for Asset Retirement Costs	-1,040	-1,040		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,148,905	2,148,905		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	-423,408	-423,408		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	175,859,707	175,859,707		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	415,230,279	415,230,279		
13	Cost of Removal	17,744,970	17,744,970		
14	Salvage (Credit)	4,172,416	4,172,416		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	428,802,833	428,802,833		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,722,615,060	1,722,615,060		
	Section B. Balances at End of Year According to Functional Classification				
20	Steam Production	698,115,478	698,115,478		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	280,771,600	280,771,600		
25	Transmission	124,756,568	124,756,568		
26	Distribution	535,643,438	535,643,438		
27	General	83,327,976	83,327,976		
28	TOTAL (Enter Total of lines 20 thru 27)	1,722,615,060	1,722,615,060		

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Power Engineering and Construction, Inc.	9/9/96		234,869
2	Specializes in engineering, construction, and maintenance			
3	services that involve energy delivery or required related			
4	expertise performed fro existing Tampa Electric Company			
5	customers as well as expanded market			
6				
7	TEC Receivables Corp.	12/17/04		
8	Subsidiary formed for accounts receivable			
9	securitized borrowing facility.			
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42	Total Cost of Account 123.1 $ 0		TOTAL	234,869

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues form investments, including such revenues form securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
36,066		260,935		1
				2
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36,066		260,935		42

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	71,242,740	34,324,089	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)	650		
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	43,154,185	46,437,577	
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other (provide details in footnote)			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	43,154,185	46,437,577	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
15	Stores Expense Undistributed (Account 163)	2,228		
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	114,399,803	80,761,666	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2005	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	91,304.00	-1,198,719		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	81,350.00			
5	Returned by EPA		-390,611		
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	14,050.00	-7,543,530		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Sale of Allowances	13,097.00	7,387,866		
23	Auction Proceeds		486,125		
24					
25					
26					
27					
28	Total	13,097.00	7,873,991		
29	Balance-End of Year	145,507.00	-1,919,791		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2006		2007		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
						91,304.00	-1,198,719	1
								2
								3
						81,350.00		4
							-390,611	5
								6
								7
								8
								9
								10
								11
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								15
								16
								17
						14,050.00	-7,543,530	18
								19
								20
								21
						13,097.00	7,387,866	22
							486,125	23
								24
								25
								26
								27
						13,097.00	7,873,991	28
						145,507.00	-1,919,791	29
								30
								31
								32
								33
								34
								35
					-743,289		-743,289	36
								37
					-390,611		-390,611	38
								39
					-352,678		-352,678	40
								41
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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current Quarter/Year	Debits	CREDITS		Balance at end of Current Quarter/Year
				Written off During the Quarter/Year Account Charged	Written off During the Period Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	ARO REGULATORY ASSET	239,205	8,863	108/230	1,409	246,659
2	OTHER REG ASSET-FAS109 INC TA	61,428,551	1,361,793	Various	3,683,587	59,106,757
3	DEFERRED DEBIT - REGULATORY T			254/283		
4	DEFERRED DEBIT FUEL - RETAIL	51,968,401	22,644,597	407/421	48,735,329	25,877,669
5	DEFERRED DEBIT CAPACITY	2,457,523	4,668,405	407/421		7,125,928
6	DEFERRED DEBIT FUEL-WHOLESALE	773,328	1,820,579	407/421	670,953	1,922,954
7	UNAMORTIZED PEABODY BUYOUT (3	2,704,509		557	2,704,509	
8	DEFERRED DEBIT - REGULATORY D			253		
9	DEF DR ECRC	1,127,793	8,339,011	407/421	9,466,804	
10	DEF INT 2011-14 BONDS (2)	2,313,577		427	233,160	2,080,417
11	DEF INT 2011 BONDS (2)	554,864		427	81,371	473,493
12	DEF INT 2012 BONDS (2)	3,255,159		427	448,349	2,806,810
13	RESIDENTIAL LOAD MANAGEMENT (1)	3,922,661	1,136,648	908	1,558,241	3,501,068
14	COMM-INDUST LOAD MGT (1)		8,136	908	475	7,661
15	DEF AERIAL SURVEY DEBIT			501		
16	UNAM LOSS-PUT OPT 2011 BONDS (5)	341,979		428	45,362	296,617
17	UNAMORTIZED LOSS - 2022 FIRST (4)		3,954,573	428	176,544	3,778,029
18	UNAMORTIZED LOSS 2022 BONDS (5)	3,451,608		428	188,270	3,263,338
19	UNAMORTIZED LOSS 2022 BONDS (5)	865,068		428	47,186	817,882
20	UNAMORTIZED LOSS 2007 BONDS (4)	32,333		428	10,527	21,806
21	UNAMORTIZED LOSS 2021 BONDS (5)	98,718		428	5,614	93,104
22	UNAMORTIZED LOSS 2021 BONDS (5)	689,297		428	39,201	650,096
23	UNAMORTIZED LOSS 2004 BONDS (4)	9,424		428	9,424	
24	UNAMORTIZED LOSS 2011 BONDS. (5)	192,630		428	27,948	164,682
25	UNAMORTIZED LOSS 2012 BONDS (5)	540,593		428	74,467	466,126
26	UNAMORTIZED LOSS 2005 BONDS (4)	26,643		428	13,321	13,322
27	UNAMORTIZED LOSS 2011 BONDS (5)	214,626		428	30,692	183,934
28	UNAMORTIZED LOSS 2012 BONDS (5)	775,370		428	106,805	668,565
29	UNAM LOSS-PUT OPT 2012 BONDS (5)	13,670,404		428	1,585,487	12,084,917
30	UNAMORTIZED LOSS 2011-14 BOND (4)	2,195,804		428	219,015	1,976,789
31						
32	(1) Amortized over 5 years period					
33	(2) Amortized over the life of the bonds					
34	(3) Amortized over 10 years period					
35	(4) Amortized over the life of original bonds					
36	(5) Amortized over the life of replacement bonds					
37						
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43						
44	TOTAL	153,850,068	43,942,605		70,164,050	127,628,623

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than $50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	186 03 A/P Trans Pending Dist.	-728,581	4,909,722		4,162,112	19,029
2	186 10 Project Mgmt Prelim Eng	43,294	470,324		425,567	88,051
3	186 13 Sale of Hookers Pt Stat	27,800	126,578		8,109	146,269
4	186 14 Sale of Gannon Pwr Stat	3,609	27,358		1,254	29,713
5	186 18 Insurance Proceeds	93,345			93,345	
6	186 44 Deferred Debit-A/R Sec		256,274			256,274
7	186 90 Ybor Fire	79,198				79,198
8	186 99 ARM Cash Clearing Acct	-1,454,226	163,993,689		162,539,463	
9	Minor Items		2,490,196		2,495,943	-5,747
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47	Misc. Work in Progress	475,595				1,635,288
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	-1,459,966				2,248,075

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC-FAS109	12,733,633	11,825,610
3	Dismantling	38,849,739	35,720,343
4	Contributions in Aid	23,132,801	23,969,418
5	Capitalized Interest	31,599,327	31,618,782
6	Lease Payments	2,157,855	1,955,389
7	Other (1)	24,054,827	17,357,241
8	TOTAL Electric (Enter Total of lines 2 thru 7)	132,528,182	122,446,783
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15		
17	Other (Specify) Non-utility lease payments	962,816	757,846
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	133,490,998	123,204,629

Notes

(1) Other Includes:	12/31/03	13/31/04
Insurance Reserve	20,538,696	14,673,338
Early Capacity	3,516,130	2,683,903
Total	24,054,827	17,357,241

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2				
3	Common Stock	25,000,000		
4				
5	Total Common Stock	25,000,000		
6				
7				
8	Account 204			
9				
10	Preference Stock	2,500,000		
11				
12	Total Preference Stock	2,500,000		
13				
14	Preferred Stock	1,500,000	100.00	
15				
16	Preferred Stock	2,500,000		
17				
18	Total Preferred Stock	4,000,000		
19				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10	119,696,788					3
						4
10	119,696,788					5
						6
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

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

(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

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

Line No.	Item (a)	Amount (b)
1	Account 208	
2	None	
3		
4	Account 209	
5	None	
6		
7	Account 210	
8	None	
9		
10	Account 211	
11	Miscellaneous Paid in Capital	
12	Balance 12/31/2003	1,102,240,249
13	Equity Contribution from Parent	
14	Subtotal	1,102,240,249
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
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40	TOTAL	1,102,240,249

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

CAPITAL STOCK EXPENSE (Account 214)

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Account 214	
2	Common Stock-No-Par	700,921
3		
4		
5		
6		
7		
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22	TOTAL	700,921

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221-First Mortgage Bonds		
2	7 3/4% Series due 2022	75,000,000	2,123,631
3			3,627,750 D
4	Account 221 - Installment Contracts		
5	Variable Rate 2005	19,605,000	212,070
6	7 3/4% - 8 1/4% Due 1994-2004	32,000,000	1,134,454
7	5 3/4% Due 2007	27,000,000	467,202
8	11 5/8% - 11 7/8% Due 2001-2011	25,000,000	937,500
9	12 1/4% - 12 5/8% Due 2002-2012	100,000,000	2,624,554
10	9.9% Due 2011-2014	85,950,000	2,931,993
11	4% Due 2025	51,605,000	743,748
12	7 7/8% Refunding Bonds Due 2021	25,000,000	1,834,534
13	8% Refunding Bonds Due 2022	100,000,000	8,675,561
14	4% Due 2018	54,200,000	724,961
15	4.25% Due 2020	20,000,000	409,530
16	6 1/4% Due 2034	85,950,000	3,895,658
17	5.85% Due 2030	75,000,000	744,802
18	5.94% Due 2001	38,000,000	767,361
19			-942,400 P
20	5.10% Due 2013	60,685,000	599,925
21			-1,066,235 P
22	6.875% Due 2012	210,000,000	1,505,532
23			886,200 D
24	5.50% Due 2023	86,400,000	854,126
25			1,075,680 D
26	6.375% Due 2012	330,000,000	29,302,513
27			2,649,900 D
28	5.375% Due 2007	125,000,000	845,914
29			476,250 D
30	6.25% Due 2016	250,000,000	1,944,991
31			
32			
33	TOTAL	1,876,395,000	69,987,705

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
11/05/92	11/01/22	11/05/92	11/01/22		1,856,771	2
						3
						4
12/12/85	12/01/05	12/12/85	12/01/05			5
10/25/74	12/01/04	10/25/74	12/01/04			6
3/1/72	3/1/07	3/1/72	3/1/07			7
8/1/81	7/31/11	8/1/81	7/31/11			8
5/1/82	5/1/12	5/1/82	5/1/12			9
1/31/84	2/1/14	1/31/84	2/1/14		233,160	10
9/27/90	9/1/25	10/1/90	9/1/25	51,605,000	2,064,200	11
6/3/91	8/1/21	8/1/91	8/1/21		81,371	12
3/10/92	5/1/22	8/1/89	5/1/22		448,349	13
10/27/92	5/15/18	11/01/92	5/15/18	54,200,000	2,168,000	14
6/21/93	11/1/20	6/21/93	11/1/20	20,000,000	850,000	15
12/1/94	12/1/34	7/16/93	12/1/34	85,950,000	5,371,875	16
12/1/96	12/1/30	12/12/96	12/1/30	75,000,000	4,387,500	17
7/31/98	7/15/01	7/15/98	7/15/11			18
						19
6/11/02	10/1/13	6/11/02	10/1/13	60,685,000	3,094,935	20
						21
6/20/01	6/15/12	6/25/01	6/15/12	210,000,000	14,437,500	22
						23
6/11/02	10/1/23	6/11/02	10/1/23	86,400,000	4,752,000	24
						25
8/26/02	8/15/12	8/26/02	8/15/12	330,000,000	21,037,500	26
						27
8/26/02	8/15/07	8/26/02	8/15/07	125,000,000	6,718,750	28
						29
4/11/03	4/11/16	4/11/03	4/11/16	250,000,000	15,625,000	30
						31
						32
				1,348,840,000	83,126,911	33

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	146,032,238
2		
3		
4	Taxable Income Not Reported on Books	
5	Contribution in Aid of Construction	7,168,807
6	Unbilled Revenue	6,975,659
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Tax Expensed on Books	83,821,691
11	Tax Interest Capitalized	7,990,970
12	Deferred Fuel and Conservation Expense	28,114,013
13	Other Permanent/Timing Differences	10,324,275
14	Income Recorded on Books Not Included in Return	
15	Pension	10,294,118
16	Equity in Earnings of Subsidiaries	36,065
17	Equity Portion of AFUDC	719,562
18		
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	106,075,617
21	Cost of Removal	9,707,011
22	Repairs Capitalized	2,000,003
23	Dismantlement Costs	4,161,056
24	Property Taxes	37,793,569
25	Insurance Reserve	15,205,077
26	Other Permanent/Timing Differences	3,053,811
27	Federal Tax Net Income	101,381,764
28	Show Computation of Tax:	
29	Federal Tax Net Income	101,381,764
30	Federal/State Timing Differences	-10,641,797
31	State Taxable Income	90,739,967
32	Tax @ 5.5%	4,990,698
33	Adjustment to Record Prior Year's Tax Return True-ups	791,121
34	Federal Taxable Income	96,391,066
35	Adjustment to Record Nontaxable Interest Income	
36	Adjusted Taxable Income	96,391,066
37	Federal Tax @ 35%	33,736,873
38	Adjustment to Record Prior Year's Tax Return True-ups	-1,119,793
39	Federal Income Tax	38,398,899
40	Plus: Investment Tax Credit	
41	Net Federal Income Tax - Per Books	38,398,899
42		
43		
44		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 2004			33,736,874	65,052,605	31,315,730
3	Income Prior to 04	23,577,742		-5,862,641	12,380,336	-5,334,764
4	Unemployment					
5	2004			144,549	143,898	
6	2003	1,486			1,486	
7	FICA					
8	2004			11,784,049	11,255,042	
9	2003	708,231			708,231	
10	Excise Tax			4,588	4,588	
11	Superfund	87,936				
12	Diesel Fuel					
13	SUBTOTAL	24,375,395		39,807,419	89,546,186	25,980,966
14	STATE:					
15	Income 2004			4,990,698	8,759,001	3,768,303
16	Income Prior to 04	3,131,983		46,976	3,178,959	
17	Gross Receipts					
18	2004			39,768,735	33,555,548	
19	2003	2,833,344			2,833,344	
20	Unemployment					
21	2004			290,900	289,591	
22	2003	1,262			1,262	
23	Public Serv Comm	828,490		1,415,820	1,377,988	
24	Intangible			2,209	2,209	
25						
26						
27	Occupational License			2,967	2,967	
28	Sales Tax	10,345		173,955	172,316	
29	SUBTOTAL	6,805,424		46,692,260	50,173,185	3,768,303
30	LOCAL:					
31	Real and Personal Property					
32	2004	37,844,047		41,493,437	79,337,484	
33	2003					
34						
35						
36	Franchise					
37	2004			29,667,925	27,041,155	
38	2003	2,442,461			2,442,461	
39	SUBTOTAL	40,286,508		71,161,362	108,821,100	
40	TOTAL	71,467,327		157,661,041	248,540,471	29,749,269
41	TOTAL	71,467,327		157,661,041	248,540,471	29,749,269

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	No.
						1
1		33,285,196			451,678	2
-1		-1,129,439			9,646	3
						4
651		98,780			45,616	5
						6
						7
529,007		8,533,173			3,716,828	8
		-484,495				9
		4,588				10
87,936						11
						12
617,594		40,307,803			4,223,768	13
						14
-1		4,915,589			75,109	15
1		789,517			1,604	16
						17
6,213,187		39,768,735				18
						19
						20
1,309		199,001			91,898	21
						22
866,322		1,415,820				23
		2,209				24
						25
						26
		2,967				27
11,984		173,955				28
7,092,802		47,267,793			168,611	29
						30
						31
		41,401,036			92,400	32
						33
						34
						35
						36
2,626,770		29,667,925				37
						38
2,626,770		71,068,961			92,400	39
10,337,166		158,644,557			4,484,779	40
10,337,166		158,644,557			4,484,779	41

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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%						
3	4%	76,113	411.30		411.31	50,176	
4	7%						
5	10%	22,265,923	411.30		411.31	2,697,136	
6							
7							
8	TOTAL	22,342,036				2,747,312	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility 10%	5,497			411.41	912	
15							
16		22,347,533				2,748,224	
17							
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20							
21							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
25,937	28		3
			4
19,568,787	28		5
			6
			7
19,594,724			8
			9
			10
			11
			12
			13
4,585	28		14
			15
19,599,309			16
			17
			18
			19
			20
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

OTHER DEFFERED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits	Balance at Beginning of Year	DEBITS		Credits	Balance at End of Year
			Contra Account	Amount		
	(a)	(b)	(c)	(d)	(e)	(f)
1	Other Deferred Credits	15,580,284	Various	2,946,545	4,776,316	17,410,055
2	Unclaimed Items	6,787	131	6,787	11,168	11,168
3	Deferred Lease Payments-Utility	3,952,263	931	2,400,980	1,876,118	3,427,401
4	Deferred Lease Payments-Non-Utiliy	1,580,962	418	2,100,420	1,569,067	1,049,609
5	Contract Retentions	8,988,193	232	9,481,601	2,903,095	2,409,687
6	ED Chargeable/CIAC Const. 2004	854,662	Various	854,662		
7	Deferred Compensation	771,824	923	199,370	378,355	950,809
8	Insurance Proceeds-Claim Settlemen	1,987,827	Various	1,987,827	750	750
9	CSA Underpayments	1,364,156	Various	7,943,288	6,579,132	
10	Def. Revenue-Cable Contract	1,253,108	454	914,838	856,179	1,194,449
11						
12						
13						
14						
15						
16						
17						
18						
19						
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36						
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44						
45						
46						
47	TOTAL	36,340,066		28,836,318	18,950,180	26,453,928

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

Line No.	Account	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	6,612,707	3,603,580	-110,095
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	6,612,707	3,603,580	-110,095
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	6,612,707	3,603,580	-110,095
18	Classification of TOTAL			
19	Federal Income Tax	5,745,463	3,106,902	-90,956
20	State Income Tax	867,244	496,678	-19,139
21	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
						10,326,382	4
							5
							6
							7
						10,326,382	8
							9
							10
							11
							12
							13
							14
							15
							16
						10,326,382	17
							18
						8,943,321	19
						1,383,061	20
							21

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account	Balance at Beginning of Year	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	449,678,017	74,990,181	32,502,308
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	449,678,017	74,990,181	32,502,308
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	449,678,017	74,990,181	32,502,308
10	Classification of TOTAL			
11	Federal Income Tax	392,022,869	65,779,302	29,613,461
12	State Income Tax	57,655,148	9,210,879	2,888,847
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
					84,448	492,250,338	2
							3
							4
					84,448	492,250,338	5
							6
							7
							8
					84,448	492,250,338	9
							10
					72,417	428,261,127	11
					12,031	63,989,211	12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ACCUMULATED DEFFERED 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 (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		-8,387,708	29,862,663	37,271,541
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	-8,387,708	29,862,663	37,271,541
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	-8,387,708	29,862,663	37,271,541
20	Classification of TOTAL			
21	Federal Income Tax	-7,659,373	25,604,996	31,957,615
22	State Income Tax	-728,335	4,257,667	5,313,926
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account Credited	Amount	Account Debited	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
					-5,568,560	-21,365,146	3
							4
							5
							6
							7
							8
					-5,568,560	-21,365,146	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
					-5,568,560	-21,365,146	19
							20
					-3,925,806	-17,937,798	21
					-1,642,754	-3,427,348	22
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities	Balance at Begining of Current Quarter/Year	DEBITS		Credits	Balance at End of Current Quarter/Year
			Account Credited	Amount		
	(a)	(b)	(c)	(d)	(e)	(f)
1	OTHER REG LIAB-FAS109 INC TAX	29,782,859	Various	5,307,062	1,939,756	26,415,553
2	OTH REG LIAB ALLOW'S AUCTIONE	1,942,008	158	11,828,852	12,159,314	2,272,470
3	DEFERRED CREDIT - REGULATORY		Various			
4	DEFERRED CREDIT CONSERVATION	1,406,787	456	1,282,906	2,001,789	2,125,670
5	DEFERRED CREDIT FUEL-RETAIL		407			
6	DEF CR ECRC		407	7,613,776	14,742,192	7,128,416
7	DEFERRED CREDIT - REGULATORY		283			
8	DEF CR SALE OF TRAN LINE-FPC	130,397	421	28,450		101,947
9	DEF CR SALE OF LIGHT SYS TO C		421	5,171	10,342	5,171
10	DEF. CR - SALE OF TURKEY CREE	692,191	411	148,592	1,933	545,532
11	DEF AERIAL SURVEY CREDIT		501	385,001	385,001	
12	DEF. CREDIT-SALE OF OLDSMAR B	35,361	421	7,601		27,760
13	DEF. CREDIT SALE OF TAYLOR RD	16,427	411	3,719		12,708
14	DEF. CR. SALE OF WIMAUMA SUB	4,868	411	1,623		3,245
15	DEF CR - SALE OF BERKLEY RD S		421	732	2,929	2,197
16	DEF CR SALE OF 36TH ST. WAREH	1,547	421	580		967
17	DEF CR 2003 SALE OF TT TX ROW		421	844	3,618	2,774
18	DEF CR - SALE OF 20TH ST TRAN	742	421	742		
19	DEF CR - SALE OF SHELDON RD S	37,511	421	37,511		
20	DEF CR - SALE OF PARKWAY SUB	7,226	411	7,226		
21	DEF CR SALE OF 50TH ST FACILI		421	278,780	499,307	220,527
22	DEF. CR. SALE OF LIVINGSTON	17,141	411	6,635		10,506
23	DEF. CR. SALE OF LITTLE BULLF	34,710	411	13,436		21,274
24	SALE OF WILLOW ST. OFFICE	94,340	421	39,037		55,303
25	DEF CR SALE OF TEMPLE TERR VA		421	1,617	12,126	10,509
26	SALE OF SO. HILLSBOROUGH OFFI	27,065	421	12,492		14,573
27	DEF CR SALE OF MANGO SUB	139,026	411	66,733		72,293
28	DEF CR. SALE OF BUFFER PROP -		411	1,315	11,270	9,955
29	DEF CR SALE OF PORTION OF SO.	920	411	460		460
30	DEF CR SALE OF 24TH ST. SUB	4,621	411	1,992		2,629
31	DEF CREDIT SALE OF POLK CO LA	245	421	134		111
32	DEF. CREDIT SALE OF REEVES RO	783	411	294		489
33	DEF CR. - SALE OF ADJ. PROP-1	261,549	421	68,230		193,319
34	DEF CR. - SALE OF DADE BUS OF	14,716	421	4,414		10,302
35	DEF CR. - SALE OF BRANDON BUS	165,496	421	44,132		121,364
36	SALE OF TRANS R/W - TEMPLE TE	232,442	421	60,637		171,805
37	DEF CR. - SALE OF WINTER HAVE	31,221	421	7,069		24,152
38						
39	Items line 8 to line 37 (except line 11)					
40	amortized over a 5 year period					
41	TOTAL	35,082,199		27,267,795	31,769,577	39,583,981

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. If increases or decreases from previous period (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 Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	820,220,685	767,404,578
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	505,461,310	460,059,626
5	Large (or Ind.) (See Instr. 4)	165,977,577	153,883,787
6	(444) Public Street and Highway Lighting	11,876,668	11,215,008
7	(445) Other Sales to Public Authorities	127,317,163	113,649,834
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,630,853,403	1,506,212,833
11	(447) Sales for Resale	41,465,769	42,004,444
12	TOTAL Sales of Electricity	1,672,319,172	1,548,217,277
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,672,319,172	1,548,217,277
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	11,154,660	12,706,996
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	12,102,274	11,368,348
20	(455) Interdepartmental Rents	454,475	448,850
21	(456) Other Electric Revenues	13,157,354	23,017,277
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	36,868,763	47,541,471
27	TOTAL Electric Operating Revenues	1,709,187,935	1,595,758,748

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC OPERATING REVENUES (Account 400)

5. 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.)
6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
7. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
8. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
8,292,829	8,264,748	544,313	531,257	2
				3
5,988,052	5,860,214	67,488	66,041	4
2,555,667	2,579,334	1,299	1,203	5
57,934	56,851	209	211	6
1,542,188	1,481,169	6,226	6,188	7
				8
				9
18,436,670	18,242,316	619,535	604,900	10
664,823	691,292			11
19,101,493	18,933,608	619,535	604,900	12
				13
19,101,493	18,933,608	619,535	604,900	14

Line 12, column (b) includes $ -51,150 of unbilled revenues.

Line 12, column (d) includes 0 MWH relating to unbilled revenues

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	RS Residential	8,272,422	815,681,921	544,313	15,198	0.0986
3	OL 1&2 General Outdoor Lighting	20,406	4,196,743			0.2057
4	Adjustments:		342,021			
5	Total	8,292,828	820,220,685	544,313	15,235	0.0989
6						
7	Commercial & Industrial					
8	GS General Service Non-Demand	919,695	90,126,034	52,973	17,362	0.0980
9	GSLD General Service Large	1,462,095	109,721,801	144	10,153,438	0.0750
10	GSD General Service Demand	4,335,665	351,452,713	11,728	369,685	0.0811
11	IS-1 Interruptible Industrial	1,004,166	55,022,306	35	28,690,457	0.0548
12	IS-3 Interruptible Industrial	292,159	17,419,803	17	17,185,824	0.0596
13	SBF Standby Firm	68,688	5,420,350	4	17,172,000	0.0789
14	SBI-1 Standby Interruptible	188,304	11,012,568	3	62,768,000	0.0585
15	SBI-3 Standby Interruptible	166,989	9,987,774	7	23,855,571	0.0598
16	TS Temporary Service	3,437	715,259	3,876	887	0.2081
17	OL 1&2 General Outdoor Lighting	102,523	20,560,120			0.2005
18	Adjustments:		159			
19	Total	8,543,721	671,438,887	68,787	124,205	0.0786
20						
21	Street Lighting					
22	SL 1,2, & 3 Strret Lighting	57,933	11,876,668	209	277,191	0.2050
23	Total	57,933	11,876,668	209	277,191	0.2050
24						
25	Other Public Authority					
26	RS Residential	1,208	115,995	62	19,484	0.0960
27	GS General Service Non-Demand	64,957	6,470,626	4,594	14,140	0.0996
28	GSLD General Service Large	695,777	51,570,272	46	15,125,587	0.0741
29	GSD General Service Demand	713,565	61,243,872	1,520	469,451	0.0858
30	SBF Standby Firm	49,937	3,817,630	3	16,645,667	0.0764
31	IS-3 Interruptible Industrial	2,417	160,173	1	2,417,000	0.0663
32	OL 1&2 General Outdoor Lighting	14,326	3,938,595	1	14,326,000	0.2749
33	Adjustments:					
34	Total	1,542,187	127,317,163	6,227	247,661	0.0826
35						
36	Unbilled		-51,150			
37						
38						
39						
40						
41	TOTAL Billed	18,436,669	1,630,853,403	619,536	29,759	0.0885
42	Total Unbilled Rev.(See Instr. 6)	0	-51,150	0	0	0.0000
43	TOTAL	18,436,669	1,630,802,253	619,536	29,759	0.0885

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Florida Power Corporation	RQ	*	N/A	N/A	N/A
2	City of Ft. Meade	RQ	*	N/A	N/A	N/A
3	City of St. Cloud	RQ	*	N/A	N/A	N/A
4	City of Wauchula	RQ	*	N/A	N/A	N/A
5	City of Reedy Creek	RQ	*	N/A	N/A	N/A
6	Orlando	OS	5	N/A	N/A	N/A
7	The Energy Authority	OS	5	N/A	N/A	N/A
8	City of Lakeland	OS	5	N/A	N/A	N/A
9	Florida Power & Light	OS	5	N/A	N/A	N/A
10	Florida Power Corporation	OS	5	N/A	N/A	N/A
11	Reedy Creek Improvement District	OS	5	N/A	N/A	N/A
12	Seminole Electric Cooperative, Inc.	OS	5	N/A	N/A	N/A
13	Homestead	OS	5	N/A	N/A	N/A
14	City of Tallahassee	OS	5	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
312,660	6,782,400	12,738,672	4,404	19,525,476	1
44,107	985,100	1,801,272	4,404	2,790,776	2
74,580	1,695,600	3,056,571	4,404	4,756,575	3
60,646	1,290,200	2,480,794	4,404	3,775,398	4
83,490	2,260,800	3,420,700	4,404	5,685,904	5
1,775		87,275		87,275	6
43,318		1,999,846		1,999,846	7
3,312		171,480		171,480	8
6,102		285,210		285,210	9
16,939		1,039,332		1,039,332	10
100		5,030		5,030	11
12,977		778,479		778,479	12
166		7,943		7,943	13
71		4,228		4,228	14
575,483	13,014,100	23,498,009	22,020	36,534,129	
89,340	332,289	4,599,351	0	4,931,640	
664,823	**13,346,389**	**28,097,360**	**22,020**	**41,465,769**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Cargill	OS	5	N/A	N/A	N/A
2	City of Lakeland	OS	5	N/A	N/A	N/A
3	Seminole Electric Cooperative, Inc.	LF	37	N/A	N/A	N/A
4	Net Imbalance	OS	*	N/A	N/A	N/A
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total ($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
800		24,000		24,000	1
200		11,600		11,600	2
20,933	332,289	675,961		1,008,250	3
-17,353		-491,033		-491,033	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
575,483	13,014,100	23,498,009	22,020	36,534,129	
89,340	332,289	4,599,351	0	4,931,640	
664,823	**13,346,389**	**28,097,360**	**22,020**	**41,465,769**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	1,537,935	3,669,731
5	(501) Fuel	214,110,994	254,223,024
6	(502) Steam Expenses	10,526,193	13,278,931
7	(503) Steam from Other Sources	501	-13,354
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,439,611	4,040,260
10	(506) Miscellaneous Steam Power Expenses	8,533,409	10,910,676
11	(507) Rents		348
12	(509) Allowances	-7,543,529	-493,144
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	229,605,114	285,616,472
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	416,903	447,612
16	(511) Maintenance of Structures	6,247,257	7,753,160
17	(512) Maintenance of Boiler Plant	35,102,226	40,580,471
18	(513) Maintenance of Electric Plant	4,507,875	7,270,677
19	(514) Maintenance of Miscellaneous Steam Plant	1,800,594	1,663,431
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	48,074,855	57,715,351
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	277,679,969	343,331,823
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/22/2005	End of 2004/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	2,140,554	2,223,486
63	(547) Fuel	394,815,494	220,073,128
64	(548) Generation Expenses	10,756,053	6,952,874
65	(549) Miscellaneous Other Power Generation Expenses	4,881,350	3,488,746
66	(550) Rents	471	895
67	TOTAL Operation (Enter Total of lines 62 thru 66)	412,593,922	232,739,129
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	706,105	698,101
70	(552) Maintenance of Structures	8,051,359	8,159,153
71	(553) Maintenance of Generating and Electric Plant	8,895,353	4,492,383
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	599,655	185,347
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	18,252,472	13,534,984
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	430,846,394	246,274,113
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	172,353,694	234,935,284
77	(556) System Control and Load Dispatching	1,250,824	1,178,551
78	(557) Other Expenses	2,702,836	2,671,894
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	176,307,354	238,785,729
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	884,833,717	828,391,665
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	675,429	894,434
84	(561) Load Dispatching	542,209	836,233
85	(562) Station Expenses	384,026	491,197
86	(563) Overhead Lines Expenses	336,406	311,447
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others	293,478	308,987
89	(566) Miscellaneous Transmission Expenses	1,523,834	2,284,649
90	(567) Rents	22,371	30,540
91	TOTAL Operation (Enter Total of lines 83 thru 90)	3,777,753	5,157,487
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures	42	
95	(570) Maintenance of Station Equipment	1,445,739	1,456,022
96	(571) Maintenance of Overhead Lines	1,324,332	876,832
97	(572) Maintenance of Underground Lines	259	450
98	(573) Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	2,770,372	2,333,304
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	6,548,125	7,490,791
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	1,117,210	1,255,481

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching		
106	(582) Station Expenses	515,634	615,641
107	(583) Overhead Line Expenses	544,300	407,644
108	(584) Underground Line Expenses	38,606	49,872
109	(585) Street Lighting and Signal System Expenses	441,759	389,192
110	(586) Meter Expenses	2,530,694	4,186,191
111	(587) Customer Installations Expenses	2,962,924	1,743,531
112	(588) Miscellaneous Expenses	13,073,539	14,188,178
113	(589) Rents	23,806	30,414
114	TOTAL Operation (Enter Total of lines 103 thru 113)	21,248,472	22,866,144
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	287,941	1,002,727
117	(591) Maintenance of Structures	2,711	-132
118	(592) Maintenance of Station Equipment	1,005,836	1,208,466
119	(593) Maintenance of Overhead Lines	7,774,501	6,600,917
120	(594) Maintenance of Underground Lines	1,398,180	1,591,522
121	(595) Maintenance of Line Transformers	504,017	371,859
122	(596) Maintenance of Street Lighting and Signal Systems	3,196,993	3,905,582
123	(597) Maintenance of Meters	320,771	342,795
124	(598) Maintenance of Miscellaneous Distribution Plant		
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	14,490,950	15,023,736
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	35,739,422	37,889,880
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	3,872,876	5,833,158
130	(902) Meter Reading Expenses	3,097,557	3,130,455
131	(903) Customer Records and Collection Expenses	12,306,579	14,991,986
132	(904) Uncollectible Accounts	3,261,275	3,295,571
133	(905) Miscellaneous Customer Accounts Expenses		
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	22,538,287	27,251,170
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	17,272,257	18,601,792
139	(909) Informational and Instructional Expenses	598,790	677,369
140	(910) Miscellaneous Customer Service and Informational Expenses		
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	17,871,047	19,279,161
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	1,417,434	1,593,564
146	(913) Advertising Expenses	46,548	36,868
147	(916) Miscellaneous Sales Expenses	69,268	78,677
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	1,533,250	1,709,109
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	12,136,830	6,443,108
152	(921) Office Supplies and Expenses	6,978,663	6,935,275
153	(Less) (922) Administrative Expenses Transferred-Credit	1,600,693	1,007,663

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	2,216,959	4,320,806
156	(924) Property Insurance	7,103,544	7,107,073
157	(925) Injuries and Damages	12,648,936	9,985,423
158	(926) Employee Pensions and Benefits	34,890,074	38,606,985
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	2,607,181	2,137,185
161	(929) (Less) Duplicate Charges-Cr.	11,662,182	7,688,614
162	(930.1) General Advertising Expenses	300,428	128,352
163	(930.2) Miscellaneous General Expenses	15,438,672	11,812,566
164	(931) Rents	2,236,612	2,107,637
165	TOTAL Operation (Enter Total of lines 151 thru 164)	83,295,024	80,888,133
166	Maintenance		
167	(935) Maintenance of General Plant	3,594,480	2,235,754
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	86,889,504	83,123,887
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	1,055,953,352	1,005,135,663

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	OS	6	87.5	87.5	87.5
2	Florida Power & Light	OS	7	404.2	404.2	90.4
3	City of Lakeland	OS	21			
4	COBB Electric Membership Corporation	OS	6			
5	City of Homestead	OS	N/A			
6	Calpine	OS	N/A			
7	Okeelanta Corporation	OS	N/A	24.2	24.2	10
8	Jacksonville Energy Authority	OS	14			
9	CONOCO	OS	N/A			
10	Southern Company Services	OS	93			
11	Duke Energy	OS	N/A			
12	Orlando Utilities Commission	OS	27			
13	Reedy Creek Improvement District	OS	54			
14	Seminole Electric Cooperative, Inc.	OS	37			
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
724,971			4,725,684	29,573,484	1,275,717	35,574,885	1
463,952			699,390	24,180,562	399,791	25,279,743	2
48,170				2,977,349		2,977,349	3
3,597				186,954		186,954	4
107				8,651		8,651	5
22,242				1,449,767		1,449,767	6
32,797			259,201	2,199,919		2,459,120	7
217,961				11,632,944		11,632,944	8
2,300				114,639		114,639	9
595				32,130		32,130	10
1,470				95,772		95,772	11
80,841				5,722,053		5,722,053	12
205				9,185		9,185	13
43,529				1,859,236		1,859,236	14
2,570,774			46,424,937	120,482,184	5,446,573	172,353,694	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Tallahassee	OS	20			
2	Reliant Energy	OS	N/A			
3	Cargill Alliant	OS	N/A			
4	Hardee Power Partners, Ltd.	LU	2	304.1	304.1	145.8
5	Smithfield	OS	N/A			
6	City of Tampa (3/1/2009)	LF	QF81-57	21.0	21.0	19.2
7	IMC-Agrico-New Wales	RQ	QF82-16. QF84-81	11.0	11.0	0.8
8	Hillsborough County (3/1/2010)	LF	QF83-405	26.4	26.4	19.5
9	CF Industries, Inc.	RQ	QF87-344	12.6	12.6	1.6
10	Cargill Green Bay	RQ	QF90-146	10.3	10.3	2.4
11	IMC-Agrico-South Pierce	RQ	QF91-19-000	20.8	20.8	5.8
12	Auburndale Power Partners, L.P.	RQ	QF93-29	43.0	43.0	1.3
13	Polk Power Partners, L.P.	LF	QF92-54	23.0	23.0	17.3
14	Cutrale Citrus Juices US	RQ	N/A	0.8	0.8	0.0
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
8,399				477,174		477,174	1
27,709				2,213,356		2,213,356	2
153,501				8,559,241		8,559,241	3
228,535			20,532,636	15,073,075	3,771,065	39,376,776	4
			-50,764			-50,764	5
157,283			3,052,260	3,922,510		6,974,770	6
4,590				207,649		207,649	7
180,803			9,514,410	4,536,832		14,051,242	8
12,325				526,513		526,513	9
10,780				476,939		476,939	10
33,121				1,414,746		1,414,746	11
12,764				502,873		502,873	12
77,256			7,692,120	1,790,762		9,482,882	13
21				901		901	14
2,570,774			46,424,937	120,482,184	5,446,573	172,353,694	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cargill Fertilizer Mulberry/Ridgewood	RQ	QF85-521	0.0	0.0	0.0
2	Cargill Fertilizer Millpoint	RQ	QF87-570	20.7	20.7	3.1
3	*					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
				834		834	1
20,950				736,134		736,134	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
2,570,774			46,424,937	120,482,184	5,446,573	172,353,694	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Cargill Fertilizer Inc	Cargill Fertilizer Inc	Florida Power Corporation	LFP
2	Auburndale Power Partners LLP	Auburndale Power Partners LLP	Florida Power Corporation	LFP
3				
4	Auburndale Power Partners LLP	Calpine	Florida Power & Light	NF
5	Auburndale Power Partners LLP	Calpine	Florida Power Corporation	NF
6	Auburndale Power Partners LLP	Calpine	Reedy Creek Improvement District	NF
7	Auburndale Power Partners LLP	Calpine	Seminole Electric Company	NF
8	Auburndale Power Partners LLP	Tampa Electric Company	Florida Power Corporation	NF
9	Calpine Energy Service	Calpine	Florida Power & Light	SFP
10	Calpine Energy Service	Calpine	Florida Power & Light	NF
11	Calpine Energy Service	Calpine	Florida Power Corporation	NF
12	Calpine Energy Service	Calpine	Orlando Utilities Commission	NF
13	Calpine Energy Service	Calpine	Seminole Electric Company	NF
14	Calpine Construction Finance Company	Calpine	Florida Municipal Power Agency	NF
15	Calpine Construction Finance Company	Calpine	Florida Power & Light	LFP
16	Calpine Construction Finance Company	Calpine	Florida Power Corporation	LFP
17	Calpine Construction Finance Company	Calpine	Florida Power & Light	NF
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
4	Millpoint/ Ridgewood	Florida Power Corp	131	728,810	720,760	1
4	Recker Substation	Florida Power Corp	14	2,039,778	2,013,540	2
						3
4	Calpine	Florida Power &Light	69,583	73,124	71,555	4
4	Calpine	Florida Power Corp	14,835	17,826	17,445	5
4	Calpine	Reedy Creek Improv	384	368	360	6
4	Calpine	Seminole Electic Co	2,882	2,716	2,659	7
4	Tampa Electric Co	Florida Power Corp	163	242	236	8
4	Calpine	Florida Power &Light	989	4,609	3,588	9
4	Calpine	Florida Power &Light	1,633	1,633	1,633	10
4	Calpine	Florida Power Corp	6,557	4,974	4,865	11
4	Calpine	Orlando Utilities	358	358	350	12
4	Calpine	Seminole Electic Co	931	854	835	13
4	Calpine	Florida Municipal		60	59	14
4	Calpine	Florida Power &Light	900	202,801	198,970	15
4	Calpine	Florida Power Corp	678	304,440	297,784	16
4	Calpine	Florida Power &Light	1,608	268,081	263,151	17
			111,430	**4,013,878**	**3,953,083**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
441,944		105,936	547,880	1
2,359,823		106,854	2,466,677	2
				3
228,457		18,672	247,129	4
61,278		5,223	66,501	5
1,375		106	1,481	6
5,872		543	6,415	7
431		36	467	8
		3,073	3,073	9
3,833		329	4,162	10
6,803		1,083	7,886	11
1,105		95	1,200	12
2,398		206	2,604	13
				14
2,250,404		233,870	2,484,274	15
1,699,420		172,818	1,872,238	16
5,476		377	5,853	17
7,098,379	**0**	**651,547**	**7,749,926**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Calpine Construction Finance Company	Calpine	Florida Power Corporation	NF
2	Calpine Construction Finance Company	Calpine	Orlando Utilities Commission	NF
3	Calpine Construction Finance Company	Tampa Electric Company	Reedy Creek Improvement District	NF
4	Florida Power Corporation	Calpine	Florida Power Corporation	NF
5	Florida Power Corporation	Seminole Electric Company	Florida Power Corporation	NF
6	Florida Power Corporation	Tampa Electric Company	Florida Power Corporation	NF
7	Florida Power Marketing (FPC)	Florida Power Corporation	Florida Power & Light	NF
8	IMC South Pierce	Hardee	Florida Power Corporation	NF
9	IMC South Pierce	Hardee	Seminole Electric Company	NF
10	Orlando Utilities Commission	Calpine	City of Lakeland	NF
11	Reedy Creek Improvement District	Reedy Creek Improvement District	Florida Power & Light	NF
12	Seminole Electric Cooperative	Calpine	Florida Power Corporation	NF
13	The Energy Authority	Calpine	Florida Power & Light	NF
14	The Energy Authority	Florida Power & Light	Reedy Creek Improvement District	NF
15	The Energy Authority	Florida Power & Light	Reedy Creek Improvement District	NF
16	The Energy Authority	Florida Power Corporation	Florida Power & Light	NF
17				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
4	Calpine	Florida Power Corp	2,632	356,962	349,175	1
4	Calpine	Orlando Utilities	213	213	209	2
4	Tampa Electric Co	Reedy Creek Improv	106	106	104	3
4	Calpine	Florida Power Corp	1,219	791	773	4
4	Seminole Electric Co	Florida Power Corp	850	850	843	5
4	Tampa Electric Co	Florida Power Corp	617	617	603	6
4	Florida Power Corp	Florida Power &Light	148	148	145	7
4	Hardee	Florida Power Corp	20	20	20	8
4	Hardee	Seminole Electric Co	10	10	10	9
4	Calpine	City of Lakeland	1,860	1,601	1,566	10
4	Reedy Creek Improv	Florida Power &Light	5	5	5	11
4	Calpine	Florida Power Corp	1,700	1,477	1,445	12
4	Calpine	Florida Power &Light	246	246	240	13
4	Florida Power &Light	Reedy Creek Improv	5	5	5	14
4	Calpine	Florida Power Corp	133	133	130	15
4	Reedy Creek Improv	Florida Power &Light	20	20	20	16
						17
			111,430	**4,013,878**	**3,953,083**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
9,861		637	10,498	1
1,244		57	1,301	2
327		28	355	3
3,763		323	4,086	4
1,732		164	1,896	5
1,102		108	1,210	6
516		41	557	7
48		10	58	8
11			11	9
5,741		493	6,234	10
18		1	19	11
4,376		373	4,749	12
760		65	825	13
8		1	9	14
220		22	242	15
33		3	36	16
				17
7,098,379	**0**	**651,547**	**7,749,926**	

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	Florida Power Corp.	OLF	144,002	104,753	293,478			293,478
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		144,002	104,753	293,478			293,478

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	688,056
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	1,370,079
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	
6	Chamber of Commerce	83,725
7	Directors' Fees and Expenses	247,894
8	Internal and Public Communication	12,215
9	Allocation of Parent Company Costs	12,237,764
10	Labor Costs (not reclassified to Account 920.01)	-7,956
11	Environmental	806,895
12	Miscellaneous	
13		
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46	TOTAL	15,438,672

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
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 sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average 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)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			6,930,087		6,930,087
2	Steam Production Plant	39,286,740				39,286,740
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	57,174,907				57,174,907
7	Transmission Plant	11,884,528				11,884,528
8	Distribution Plant	48,582,849				48,582,849
9	General Plant	17,206,226				17,206,226
10	Common Plant-Electric					
11	TOTAL	174,135,250		6,930,087		181,065,337

B. Basis for Amortization Charges

The rate used to compute amortization charges for Account 404 is 20%, as Software (Account 303) has a 5-year amortization period. The basis used to compute charges is the monthly additions to plant in service.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	311400	59,128		-2.00	2.30		26.00
13	312400	71,108		-8.00	2.60		23.00
14	314400	4,643		-3.00	1.80		27.00
15	315400	15,548		-7.00	3.80		11.60
16	316400	5,274		-7.00	2.50		13.60
17	311410	7,991		-1.00	2.20		15.00
18	312410	66,392		-3.00	3.80		13.40
19	314410	25,306		-4.00	2.80		12.70
20	315410	8,315		-6.00	3.30		11.20
21	316410	646		-1.00	2.20		14.70
22	311420	7,239		-1.00	2.40		18.00
23	312420	67,549		-5.00	4.10		15.60
24	314420	26,856		-5.00	3.10		15.30
25	315420	8,824		-6.00	3.20		14.50
26	316420	540		-5.00	4.60		16.80
27	311430	15,377		-1.00	1.90		21.00
28	312430	98,348		-5.00	3.10		16.80
29	314430	30,591		-9.00	2.40		14.20
30	315430	18,434		-7.00	3.10		12.60
31	316430	1,003		-2.00	2.50		20.00
32	311440	60,859		-1.00	1.90		29.00
33	312440	201,015		-9.00	2.60		22.00
34	314440	81,912		-8.00	2.30		26.00
35	315440	37,003		-6.00	2.70		19.00
36	316440	5,408		-4.00	2.20		20.00
37	311450	21,759		-1.00	2.00		27.00
38	312450	153,456		-7.00	2.80		23.00
39	315450	18,847		-6.00	2.60		21.00
40	316450	748		-5.00	2.40		26.00
41	311460	12,700		-3.00	3.50		22.00
42	312460	60,394		-2.00	4.10		19.00
43	315460	8,536		-2.00	4.30		17.00
44	316460	1,780		-1.00	4.30		17.80
45	316470	2,746			14.30		
46	311300	26,242		-4.00	2.00		34.00
47	311750	3,240		-4.00	2.00		34.00
48	312300	2,496		-3.00	1.70		37.00
49	312750	588		-3.00	1.70		37.00
50	314300	1,883		-4.00	2.10		36.00

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	315300	2,702		-14.00	3.80		17.10
13	316300	3,049		-10.00	3.00		9.70
14	311310	2,392		-6.00	2.20		34.00
15	312310	27		-19.00	2.00		6.80
16	314310	12,036		-12.00	3.00		28.00
17	315310	1,968		-10.00	3.30		21.00
18	316310	183		-10.00	2.30		25.00
19	311320	1,342		-2.00	1.60		36.00
20	312320	503		-4.00	1.10		35.00
21	314320	26,872		-11.00	2.80		28.00
22	315320	2,118		-6.00	2.10		31.00
23	316320	167		-11.00	2.00		22.00
24	311330	777		-1.00	5.00		5.40
25	311780	280		-1.00	5.00		5.40
26	314330	12,066		-2.00	4.00		5.30
27	315330	1,124		-4.00	3.30		5.40
28	316330	41		-2.00	3.50		4.00
29	311340	495		-1.00	4.30		8.10
30	311790	369		-1.00	4.30		8.10
31	314340	8,940		-2.00	3.70		6.10
32	315340	987		-2.00	4.50		4.20
33	316340	54		-1.00	5.40		8.20
34	311350	412		-6.00	2.20		34.00
35	314350	11,172		-12.00	3.00		28.00
36	315350	1,324		-10.00	3.30		21.00
37	314360	7,294		-11.00	2.80		28.00
38	315360	43		-6.00	2.10		31.00
39	311010	7,192		-3.00	3.50		9.40
40	316170	1,009			14.30		
41	STEAM PRODUCTION	1,347,662					
42							
43	341410	114			4.40		4.50
44	342410	114			1.00		4.40
45	343410	1,275		-1.00	1.30		1.10
46	345410	250		-2.00	2.90		0.70
47	346410	3			1.90		4.40
48	341420	1,612			0.10		8.30
49	342420	1,814		-1.00	3.60		7.70
50	343420	19,807		-3.00	3.20		6.80

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	345420	2,586		-3.00	0.70		6.10
13	346420	28					8.20
14	341280	9,354		-7.00	3.70		6.20
15	342280	25,340		-7.00	3.30		6.20
16	343280	20,656		-5.00	3.10		7.00
17	345280	5,908		-7.00	4.00		5.70
18	346280	620		-7.00	3.90		6.20
19	341800	64,494		-2.00	2.10		37.00
20	342800	1,528		-3.00	2.30		27.00
21	343800	2,424		-2.00	2.40		29.00
22	345800	1,650		-5.00	2.50		29.00
23	346800	805		-3.00	2.20		31.00
24	341810	46,874		-1.00	2.80		30.00
25	342810	221,109		-9.00	3.30		23.00
26	343810	125,923		-13.00	5.90		12.60
27	345810	57,654		-7.00	3.40		22.00
28	346810	4,847		-4.00	3.30		26.00
29	341820	2,088		-1.00	2.70		33.00
30	342820	998		-3.00	3.00		30.00
31	343820	28,764		-10.00	5.30		16.40
32	345820	16,535		-2.00	2.90		30.00
33	346820	173		-2.00	2.80		31.00
34	341830	10,337		-1.00	2.50		36.00
35	342830	1,151		-3.00	3.00		31.00
36	343830	30,317		-10.00	5.10		17.80
37	345830	9,065		-3.00	3.10		30.00
38	346830	433		-2.00	2.70		34.00
39	346870	654			14.30		
40	341300	50,254		-11.00	4.30		24.00
41	342300	10,466		-11.00	4.30		24.00
42	343300	2,354		-11.00	4.30		24.00
43	345300	368		-11.00	4.30		24.00
44	346300	614		-11.00	4.30		24.00
45	341310	58,505		-11.00	4.30		24.00
46	342310	42,068		-11.00	4.30		24.00
47	343310	159,809		-11.00	4.30		24.00
48	345310	5,055		-11.00	4.30		24.00
49	346310	474		-11.00	4.30		24.00
50	341320	76,928		-11.00	4.30		24.00

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	342320	58,984		-11.00	4.30		24.00
13	343320	207,876		-11.00	4.30		24.00
14	345320	4,747		-11.00	4.30		24.00
15	346320	536		-11.00	4.30		24.00
16	343900	6,459		-11.00	4.30		24.00
17	OTHER STEAM	1,402,800					
18							
19	350010	7,463			2.60		25.00
20	352000	2,794		-3.00	2.20		35.00
21	353000	168,668		-5.00	2.50		30.00
22	354000	4,275		-15.00	2.60		13.50
23	355000	93,737		-30.00	3.80		21.00
24	356000	94,291		-20.00	3.90		20.00
25	356010	2,133			2.00		22.00
26	357000	3,540			1.70		33.00
27	358000	7,044			2.60		26.00
28	359000	3,916			2.10		35.00
29	TRANSMISSION	387,862					
30							
31	361000	1,279		-3.00	2.60		26.00
32	362000	133,893		-10.00	2.20		24.00
33	364000	164,962		-35.00	4.00		21.00
34	365000	181,484		-20.00	3.40		18.00
35	366000	115,565			2.00		36.50
36	367000	149,658			3.20		21.00
37	368000	310,394		-30.00	4.10		5.20
38	369010	61,514		-20.00	3.20		23.00
39	369020	78,477		-15.00	3.20		23.00
40	370000	50,739			4.70		12.20
41	373000	117,100			5.30		9.40
42	DISTRIBUTION	1,365,065					
43							
44	390000	72,154		-20.00	3.50		24.00
45	391010	7,124			14.30		
46	391020	30,325			25.00		
47	391040	292					
48	392010	76			8.80		3.40
49	392020	6,505		15.00	8.80		3.40
50	392030	20,563		12.00	6.80		5.20

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	392040			10.00	0.20		7.70
13	392120			15.00	9.40		2.70
14	392130	624		12.00	4.80		5.80
15	392140	1,500		15.00	7.10		6.50
16	393000	138			14.30		
17	394000	5,355			14.30		
18	395000	447			14.30		
19	396000	340			14.30		
20	397000	29,012			14.30		
21	397250	14,037		-10.00	5.80		
22	398000	310			14.30		
23	GENERAL PLANT	188,800					
24							
25	SUM	4,692,189					
26							
27							
28							
29							
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FPSC 000061-EI -		4,346	4,346	
2	Complaint of Allied and Chemical against TEC				
3	regarding Commercial/Industrial Service				
4					
5	FPSC 020233-EI -		18,999	18,999	
6	Review of GridFlorida RTO Proposal				
7					
8	FPSC 021012-EI -		159	159	
9	Application for Authority to Issue				
10	and Sell Securities by TEC				
11					
12	FPSC 030001-EI -		26,818	26,818	
13	Fuel and Purchased Power Cost Recovery Clause				
14	with GPIF				
15					
16	FPSC 030409-EI -				
17	Petition for Approval of 2003 Depreciation		4,404	4,404	
18	Study by TEC				
19					
20	FPSC 030944-EI -		79	79	
21	Application for Authority to Issue and Sell				
22	Securities during 12 Months ending 12/31/04				
23	by TEC				
24					
25	FPSC 030959-EI -		768	768	
26	Petition by TEC for Approval of Extension of				
27	Pilot Green Energy Rate Rider and				
28	Program through December 2006				
29					
30	FPSC 031017-EI -		636	636	
31	Request for Declaratory Statement from TEC				
32	Regarding Territorial Dispute w/ City of				
33	Bartow				
34					
35	FPSC 031033-EI		785,654	785,654	
36	Review of TECs 2004-2008 Waterborne				
37	Transportation Contract w/ TECO Transport and				
38	Associated Benchmark				
39					
40	FPSC 031110-EQ -		927	927	
41	Petition for Approval of New Standard Offer				
42	Contract by TEC				
43					
44					
45					
46	TOTAL		2,607,181	2,607,181	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
Electric	928	4,346					1
							2
							3
							4
Electric	928	18,999					5
							6
							7
Electric	928	159					8
							9
							10
							11
Electric	928	26,818					12
							13
							14
							15
							16
Electric	928	4,404					17
							18
							19
Electric	928	79					20
							21
							22
							23
							24
Electric	928	768					25
							26
							27
							28
							29
Electric	928	636					30
							31
							32
							33
							34
Electric	928	785,654					35
							36
							37
							38
							39
Electric	928	927					40
							41
							42
							43
							44
							45
		2,607,181					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FPSC 040001-EI -		131,429	131,429	
2	Fuel and Purchased Power Cost Recovery				
3	Clause with GPIF				
4					
5	FPSC 040002-EG -		2,700	2,700	
6	Energy Conservation Cost Recovery Clause				
7					
8	FPSC 040007-EI -		5,054	5,054	
9	Environmental Cost Recovery Clause				
10					
11	FPSC 040033-EG -		822	822	
12	Petition for Approval of Numeric Conservation				
13	Goals by TEC				
14					
15	FPSC 040050-EI -		398	398	
16	Petition to Vacate Order No. PSC-01-1003-AS-EI				
17					
18	FPSC 040086-EI -		140,637	140,637	
19	Petition to Vacate Order 01-1003 Approving,				
20	as Modified and Clarified, the Settlement				
21	Agreement between Allied and TEC				
22					
23	FPSC 040750-EI -		6,254	6,254	
24	Petition for Approval of New Environmental				
25	Programs for Cost Recovery, by TEC				
26					
27	FPSC 040958-EI -		318	318	
28	Petition for Expedited Approval of Tariff				
29	Revision for Natural Disasters				
30					
31	FPSC 041103-EI -		6,768	6,768	
32	Application to Issue and Sell Securities				
33	by TEC				
34					
35	FPSC 041143-EI -		2,332	2,332	
36	Petition for Approval of Depreciation Rate				
37	Changes for Big Bend CT 2 &3 and				
38	Polk Unit 2&3				
39					
40	FPSC 041172-EI -		2,014	2,014	
41	Petition for Declaratory Statement Regarding				
42	Approrriate Accounting Treatment to Follow In				
43	Order to Record and Recover Prudently				
44	Incurred Storm Damage Costs that Exceed the				
45	Company's Storm Reserve Balance				
46	TOTAL		2,607,181	2,607,181	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
Electric	928	131,429					1
							2
							3
							4
Electric	928	2,700					5
							6
							7
Electric	928	5,054					8
							9
							10
Electric	928	822					11
							12
							13
							14
Electric	928	398					15
							16
							17
Electric	928	140,637					18
							19
							20
							21
							22
Electric	928	6,254					23
							24
							25
							26
Electric	928	318					27
							28
							29
							30
Electric	928	6,768					31
							32
							33
							34
Electric	928	2,332					35
							36
							37
							38
							39
Electric	928	2,014					40
							41
							42
							43
							44
							45
		2,607,181					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FPSC Undocketed -		106	106	
2	Hillsborough County QF Proposal				
3					
4	FPSC Undocketed - IMC Formal Complaint		1,219	1,219	
5					
6	FPSC Undocketed		27,171	27,171	
7					
8	FPSC General		601,165	601,165	
9					
10	FERC -		11,622	11,622	
11	Transmission Rate Case Docket No. ER03-48				
12					
13	FERC - Regional Transmission Organization		23,775	23,775	
14					
15	FERC - FGT Rate Case - Docket No. RP04-12		149,718	149,718	
16					
17	FERC - Standards of Conduct		36,759	36,759	
18					
19	FERC - General		614,130	614,130	
20					
21					
22					
23					
24					
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26					
27					
28					
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45					
46	TOTAL		2,607,181	2,607,181	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
Electric	928	106					1
							2
							3
Electric	928	1,219					4
							5
Electric	928	27,171					6
							7
Electric	928	601,165					8
							9
Electric	928	11,622					10
							11
							12
Electric	928	23,775					13
							14
Electric	928	149,718					15
							16
Electric	928	36,759					17
							18
Electric	928	614,130					19
							20
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							45
		2,607,181					46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

Classifications:

A. Electric R, D & D Performed Internally:
- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (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		
3		NONE FOR YEAR END 2004
4		
5		
6		
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11		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Others (Classify)
(5) Total Cost Incurred

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	20,019,498		
4	Transmission	1,641,696		
5	Distribution	10,371,747		
6	Customer Accounts	8,907,132		
7	Customer Service and Informational	3,048,178		
8	Sales	1,174,669		
9	Administrative and General	21,375,524		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	66,538,444		
11	Maintenance			
12	Production	17,348,499		
13	Transmission	881,473		
14	Distribution	4,829,065		
15	Administrative and General	630,873		
16	TOTAL Maint. (Total of lines 12 thru 15)	23,689,910		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	37,367,997		
19	Transmission (Enter Total of lines 4 and 13)	2,523,169		
20	Distribution (Enter Total of lines 5 and 14)	15,200,812		
21	Customer Accounts (Transcribe from line 6)	8,907,132		
22	Customer Service and Informational (Transcribe from line 7)	3,048,178		
23	Sales (Transcribe from line 8)	1,174,669		
24	Administrative and General (Enter Total of lines 9 and 15)	22,006,397		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	90,228,354	10,964,454	101,192,808
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 04/22/2005	End of 2004/Q4

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Total Operation and Maintenance			
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	90,228,354	10,964,454	101,192,808
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	29,004,447	9,996,875	39,001,322
66	Gas Plant			
67	Other (provide details in footnote):			
68	TOTAL Construction (Total of lines 65 thru 67)	29,004,447	9,996,875	39,001,322
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	2,804,014	307,799	3,111,813
72	Other (provide details in footnote):			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	2,804,014	307,799	3,111,813
74	Other Accounts (Specify, provide details in footnote):			
75	Non Utility Accounts	18,962	648,752	667,714
76	Accounts Receivable and Deferred Accounts	21,430,359	14,625	21,444,984
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	21,449,321	663,377	22,112,698
96	TOTAL SALARIES AND WAGES	143,486,136	21,932,505	165,418,641

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

NONE FOR YEAR END 2004

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch				1,218,783	MWH	143,763
2	Reactive Supply and Voltage				1,218,783	MWH	294,994
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other	17,353	MWH	472,715			
8	Total (Lines 1 thru 7)	17,353		472,715	2,437,566		438,757

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Firm Network Service for Self	Firm Network Service for Others	Long-Term Firm Point-to-point Reservations	Other Long-Term Firm Service	Short-Term Firm Point-to-point Reservation	Other Service
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)	(f)	(f)
1	January	4,246	29	800	4,043			203		
2	February	3,953	19	800	3,777			176		
3	March	3,738	5	1700	3,579			159		
4	Total for Quarter	11,937			11,399			538		
5	April	4,132	30	1600	3,946			186		
6	May	4,658	27	1700	4,481			177		
7	June	5,264	23	1700	4,527		523	214		
8	Total for Quarter	14,054			12,954		523	577		
9	July	5,001	9	1700	4,225		582	194		
10	August	5,455	31	1600	4,663		563	197	32	
11	September	5,012	1	1600	4,294		514	204		
12	Total for Quarter	15,468			13,182		1,659	595	32	
13	October	5,322	4	1700	4,437		575	189	121	
14	November	4,448	3	1600	3,741		518	189		
15	December	4,687	15	800	3,966		532	189		
16	Total for Quarter	14,457			12,144		1,625	567	121	
17	Total for Year to	55,916			49,679		3,807	2,277	153	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18,436,670
3	Steam	9,091,566	23	Requirements Sales for Resale (See instruction 4, page 311.)	575,483
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	89,141
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	38,130
7	Other	8,410,029	27	Total Energy Losses	954,721
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	20,094,145
9	Net Generation (Enter Total of lines 3 through 8)	17,501,595			
10	Purchases	2,558,262			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	2,768,588			
17	Delivered	2,734,300			
18	Net Transmission for Other (Line 16 minus line 17)	34,288			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	20,094,145			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

MONTHLY PEAKS AND OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
(2) Report on line 2 by month the system's output in Megawatt hours for each month.
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

Line No.	Month	Total Monthly Energy	Monthly Non-Requirments Sales for Resale & Associated Losses	MONTHLY PEAK		
				Megawatts (See Instr. 4)	Day of Month	Hour
	(a)	(b)	(c)	(d)	(e)	(f)
29	January	1,542,997	2,525	3,462	29	8:00
30	February	1,360,548	3,883	3,169	19	8:00
31	March	1,488,230	42,426	2,670	5	17:00
32	April	1,454,785	2,572	3,282	30	17:00
33	May	1,803,339	606	3,621	26	17:00
34	June	1,943,632	2,727	3,855	23	17:00
35	July	1,958,461	7,409	3,733	9	17:00
36	August	1,959,493	7,812	3,774	31	16:00
37	September	1,792,399	3,760	3,667	1	16:00
38	October	1,760,643	6,371	3,505	4	17:00
39	November	1,458,289	7,674	3,158	3	16:00
40	December	1,571,329	3,277	3,403	15	8:00
41	TOTAL	20,094,145	91,042			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 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 show on Line 20. 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: *Big Bend* (b)	Plant Name: *Big Bend* (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	STEAM	COMBUSTINE TURBINE
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	OUTDOOR BOILER	FULL OUTDOOR
3	Year Originally Constructed	1970	1969
4	Year Last Unit was Installed	1985	1974
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1822.50	175.50
6	Net Peak Demand on Plant - MW (60 minutes)	1519	67
7	Plant Hours Connected to Load	8784	137
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	1737	175
10	When Limited by Condenser Water	1692	146
11	Average Number of Employees	387	2
12	Net Generation, Exclusive of Plant Use - KWh	9091567000	1369000
13	Cost of Plant: Land and Land Rights	5147145	834366
14	Structures and Improvements	185054103	1725626
15	Equipment Costs	1021221499	25875821
16	Asset Retirement Costs	0	0
17	Total Cost	1211422747	28435813
18	Cost per KW of Installed Capacity (line 17/5) Including	664.7038	162.0274
19	Production Expenses: Oper, Supv, & Engr	1460184	0
20	Fuel	214481618	208839
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	10482703	0
23	Steam From Other Sources	501	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	2436304	16734
26	Misc Steam (or Nuclear) Power Expenses	6564272	0
27	Rents	0	0
28	Allowances	-140471	0
29	Maintenance Supervision and Engineering	411258	0
30	Maintenance of Structures	6319373	55792
31	Maintenance of Boiler (or reactor) Plant	34964278	0
32	Maintenance of Electric Plant	4497877	140378
33	Maintenance of Misc Steam (or Nuclear) Plant	1800840	0
34	Total Production Expenses	283278737	421743
35	Expenses per Net KWh	0.0312	0.3081
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Coal-ton	Oil-barrel
38	Quantity (Units) of Fuel Burned	0 0 4244071	0 0 3859
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 0 11513	0 0 137449
40	~~Avg Cost of Fuel/unit, as Delvd f.o.b. during year~~	~~0.000 0.000 49.901~~	~~0.000 0.000 46.946~~
41	Average Cost of Fuel per Unit Burned	0.000 0.000 50.504	0.000 0.000 54.118
42	Average Cost of Fuel Burned per Million BTU	0.000 0.000 2.193	0.000 0.000 9.375
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 0.000 2.358	0.000 0.000 15.255
44	Average BTU per KWh Net Generation	0.000 0.000 10.749	0.000 0.000 16.273

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: *Phillips* (d)	Plant Name: *Bayside* (e)	Plant Name: *Polk - Unit 1* (f)	Line No.
INT.COMBUSTINE	COMBINED CYCLE	IGCC	1
CONVENTIONAL	OUTDOOR REPOWER	FULL OUTDOOR BOILER	2
1983	2001	1996	3
1983	2004	1996	4
38.43	2014.16	326.30	5
35	1769	261	6
4466	8784	8784	7
0	0	0	8
36	1841	260	9
34	1632	255	10
8	59	79	11
64777000	6517835000	1687278000	12
179223	1592891	18197341	13
9354354	221237130	111368560	14
52523747	590985781	416666284	15
0	0	0	16
62057324	813815802	546232185	17
1614.8146	404.0472	1674.0183	18
46306	915771	1178173	19
3609564	344218589	34989826	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
702142	7572469	7345903	25
0	0	0	26
0	0	471	27
0	0	-31198	28
48514	0	657590	29
110004	622540	7263022	30
0	0	0	31
588892	6521715	1825166	32
0	0	0	33
5105422	359851084	53228953	34
0.0788	0.0552	0.0315	35

		Oil			Gas		Oil	Coal	36
		Oil-barrel			Gas-mcf		Oil-barrel	Coal-ton	37
0	0	101594	0	0	46534711	0	112078	629066	38
0	0	149369	0	0	1000086	0	135303	13058	39
0.000	0.000	31.863	0.000	0.000	7.143	0.000	47.829	42.003	40
0.000	0.000	35.530	0.000	0.000	7.397	0.000	44.364	47.668	41
0.000	0.000	5.663	0.000	0.000	7.139	0.000	7.807	1.825	42
0.000	0.000	5.572	0.000	0.000	5.281	0.000	7.163	1.853	43
0.000	0.000	9.839	0.000	0.000	7.397	0.000	9.175	10.154	44

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 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 show on Line 20. 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: *Polk Units 2 & 3* (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	COMBUSTION TURBINE	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	FULL OUTDOOR BOILER	
3	Year Originally Constructed	2000	
4	Year Last Unit was Installed	2002	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	351.54	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	303	0
7	Plant Hours Connected to Load	1242	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	368	0
10	When Limited by Condenser Water	325	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	136532000	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	12425228	0
15	Equipment Costs	87435980	0
16	Asset Retirement Costs	0	0
17	Total Cost	99861208	0
18	Cost per KW of Installed Capacity (line 17/5) Including	284.0678	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	11669390	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	418857	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	12088247	0
35	Expenses per Net KWh	0.0885	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil / Gas	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Oil-barrel / Gas-mcf	
38	Quantity (Units) of Fuel Burned	0 / 9869 / 1513220	0 / 0 / 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 / 138315 / 1000417	0 / 0 / 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 / 47.829 / 7.356	0.000 / 0.000 / 0.000
41	Average Cost of Fuel per Unit Burned	0.000 / 42.765 / 7.433	0.000 / 0.000 / 0.000
42	Average Cost of Fuel Burned per Million BTU	0.000 / 7.362 / 7.171	0.000 / 0.000 / 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 / 9.427 / 8.517	0.000 / 0.000 / 0.000
44	Average BTU per KWh Net Generation	0.000 / 12.805 / 11.876	0.000 / 0.000 / 0.000

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0.0000	0.0000	0.0000	18
0	0	0	19
0	0	0	20
0	0	0	21
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0	0	0	32
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0.0000	0.0000	0.0000	35

									36
									37
0	0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Partnership Station	2001	5.80	12.0	2,441,332	6,459,030
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
		115,908		Gas	382	1
						2
						3
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Gannon Sub 230001	Chapman	230.00		STDC	14.93		2
2	Gannon Sub 230001	Chapman	230.00		WDPSC	8.36		1
3	Big Bend Sub 230002	State Rd 60 Sub	230.00		STDC	4.84	6.71	2
4	Big Bend Sub230002	State Rd 60 Sub	230.00		WDPSC	0.04		1
5	Big Bend Sub 230003	11th Ave Sub	230.00		STDC		2.71	2
6	Big Bend Sub 2300033	11th Ave Sub	230.00		WDPSC	8.67		1
7	Big Bend Sub 230003	11th Ave Sub	230.00		SSPSC	4.67		1
8	Gannon Sub 230004	Bell Creek Sub	230.00		WDPSC	8.40		1
9	Gannon Sub 230005	Fish Hawk	230.00		WDPSC	14.45		1
10	Gannon Sub 230005	Fish Hawk	230.00		WDPSC	0.08		1
11	Gannon Sub 230006	River	230.00		WDPSC	13.43		1
12	Gannon Sub 230006	River	230.00		SDPSC	0.91		1
13	Gannon Sub 230006	River	230.00		STSC	0.41		1
14	Big Bend Sub 230007	Mines Sub	230.00		WDPSC	19.00		1
15	Big Bend Sub 230007	Mines Sub	230.00		STDC	2.46		2
16	Big Bend Sub 230008	FPL Tie	230.00		STDC		1.59	2
17	Big Bend Sub 230008	FPL Tie	230.00		ADPSC	3.12		1
18	Big Bend Sub 230008	FPL Tie	230.00		WDPSC	10.13		1
19	Big Bend Station 230009	South Gibsonton	230.00		STDC	4.51		2
20	Big Bend Sub 230010	River Sub	230.00		STDC	2.78	7.87	2
21	Big Bend Sub 230010	River Sub	230.00		SSPSC	4.25		1
22	Big Bend Sub 230010	River Sub	230.00		WDPSC	6.84		1
23	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPDC	1.61		2
24	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPTC	1.53		3
25	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPSC	1.95		1
26	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		CSPSC	0.02		1
27	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		WDPSC	4.80		1
28	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		SSPSC	0.31		1
29	Sheldon Rd 230013	FPC Tie (Tarpon)	230.00		WDPSC	4.95		1
30	Big Bend Sub 230014	FPL Tie	230.00		ADPSC	13.62		1
31	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	7.00		1
32	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	2.08		1
33	Juneau Sub 230015	Sheldon RD	230.00		SSPDC	0.33		2
34	Eleventh Ave Sub 230016	Ohio Sub	230.00		SSPSC	6.08		1
35	Big Bend Sub 230017	Big Bend Station	230.00		SSPSC	0.54		1
36					TOTAL	1,217.70	86.17	186

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 ACSR								1
1590 ACSR								2
1590 ACSR								3
954 ACC/AAC								4
1590 ACSR								5
1590 ACSR/AAC								6
2800 ACAR								7
954 ACSR								8
954 ACSR								9
1590 ACSR								10
954 ACSR/AAC								11
1590 ACSR								12
1590 ACSR								13
1590 ACSR								14
1590 ACSR								15
1590 & 795 ACSR								16
2/795 ACSR								17
954 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 & 954 ACSR								22
1590 ACSR								23
1590 ACSR								24
1590 ACSR								25
954 AAC								26
1590 ACSR								27
1590 ACSR								28
1590 ACSR								29
2/795 ACSAR								30
2800 ACAR								31
1590 ACSS								32
1590 ACSS								33
2800 ACAR								34
954 AAC								35
	22,120,084	202,886,749	225,006,833					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Big Bend Sub 230018	FPL Tie (Manatee)	230.00		SDPSC	13.55		1
2	Big Bend Sub 230019	Big Bend Station	230.00		SSPSC	1.00		1
3	Sheldon Rd 230020	Dale Mabry	230.00		WDPSC	8.13		1
4	Sheldon Rd 230020	Dale Mabry	230.00		SSPSC	0.97		1
5	Sheldon Rd 230020	Dale Mabry	230.00		SSPTC		1.52	3
6	Pebbledale Sub 230021	Bell Creek Sub	230.00		WDPSC	21.36		1
7	Pebbledale Sub 230021	Bell Creek Sub	230.00		STDC		2.07	2
8	Pebbledale Sub 230021	Bell Creek Sub	230.00		WSPSC	1.25		1
9	Pebbledale Sub 230021	Bell Creek Sub	230.00		CSPSC	0.68		1
10	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	0.55		1
11	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	2.67		2
12	Big Bend Station 230023	BB Sub Gen Lds	230.00		STDC	0.63		2
13	Big Bend Sub 230024	Big Bend Sub Gen LD	230.00		STDC		0.62	2
14	Big Bend Sub 230025	Big Bend Sub Gen LD	230.00		STDC	0.56		2
15	Big Bend Sub 230026	Big Bend Sub Gen LD	230.00		STDC		0.56	2
16	Bayside 230027	Gan Sub Lds	230.00		CDPSC	0.70		1
17	Bayside 230027	Gan Sub Lds	230.00		SSPSC	0.09		1
18	Gannon Gen Lds 230028	Gannon Sub	230.00		SSPDC	0.82		2
19	Gannon Gen Lds 230029	Gannon Sub	230.00		CDPSC	0.09		1
20	Chapman 230033	Dale Mabry	230.00		WDPSC	5.06		1
21	Gannon Sub 230037	Juneau Sub	230.00		CSPSC	4.60		1
22	Gannon Sub 230037	Juneau Sub	230.00		SSPSC	11.97		1
23	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	2.65		1
24	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	1.37		1
25	Ohio Sub 230038	Juneau Sub	230.00		SSPDC	1.24		2
26	Bayside CT1 230041	Gannon Sub	230.00		SSPDC		0.61	2
27	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.06		1
28	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.12		1
29	Bayside CT2 230042	Gannon Sub	230.00		SSPDC		0.49	2
30	Bayside CT2 230042	Gannon Sub	230.00		SSPSC	0.10		1
31	Polk 230401	Mines Sub	230.00		SSPDC	6.06		2
32	Polk 230401	Mines Sub	230.00		WDPSC	0.17		1
33	Polk 230401	Mines Sub	230.00		WDPSC	17.43		1
34	Fish Hawk 230403	Hampton	230.00		WDPSC	10.33		1
35	Fish Hawk 230403	Hamptom	230.00		CSPSC	0.16		1
36					TOTAL	1,217.70	86.17	186

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Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINE STATISTICS (Continued)

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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.
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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
1590 & 954 AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
1590 AAC								12
1590 ACSR								13
1590 ACSR								14
1590 ACSR/AAC								15
1272 AAC								16
954 AAC								17
954 ACSR								18
1590 AAC								19
1590 ACSR								20
1590 ACSS								21
1590 ACSS								22
2800 ACAR								23
1590 ACSS								24
1590 ACSS								25
1590 ACSS								26
1590 ACSS								27
954 ACSR								28
1590 ACSS								29
1590 ACSS								30
1590 ACSR								31
954 AAC								32
1590 & 954 ACSR								33
1590 ACSR								34
1590 ACSR								35
	22,120,084	202,886,749	225,006,833					36

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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Pebbledale 230601	FPC Tie (N. Bartow)	230.00		WDPSC	2.75		1
2	Pebbledale 230602	FPC Tie (Barcola)	230.00		WDPSC	11.27		1
3	Pebbledale 230603	Crews Lake (LAK)	230.00		STDC	2.34		2
4	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	4.14		1
5	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	2.25		1
6	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	0.93		1
7	Pebbledale 230603	Crews Lake (LAK)	230.00		SSPSC	0.06		1
8	S. Eloise Sub 2306	FPC Tie (Lake Wales	230.00		WDPSC	7.60		1
9	Pebbledale 230605	Polk	230.00		SSPSC	8.59		1
10	Pebbledale 230605	Polk	230.00		SSPDC	1.15		2
11	Polk 230606	Pebbledale	230.00		SSPDC		6.15	2
12	Polk 230606	Pebbledale	230.00		CSPSC	1.95		1
13	Polk 230606	Pebbledale	230.00		WDPSC	5.36		1
14	Polk 230607	Hardee	230.00		SSPSC	5.14		1
15	Polk 230607	Hardee	230.00		SSPDC		1.04	2
16	Recker 230608	Crews Lake	230.00		SSPDC	0.85		2
17	Recker 230608	Crews Lake	230.00		SSPDC	2.72		2
18	Recker 230608	Crews Lake	230.00		WDPSC	10.56		1
19	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
20	Recker SW Sta 230609	Ariana	230.00		SSPDC		0.85	2
21	Recker Sub 230610	Mission Energy	230.00		CSPSC	0.17		1
22	Recker Sub 230611	Mission Energy	230.00		CSPSC	0.18		1
23	Recker Sub 230612	Lake Agnes	230.00		SSPSC	5.18		1
24	Recker Sub 230612	Lake Agnes	230.00		SSPDC	4.37		2
25	GSU 230613	Polk Gen	230.00		SSPDC	0.33		2
26	GSU 230614	Polk Gen	230.00		SSPDC		0.32	2
27	GSU 230614	Polk Gen	230.00		SSPSC	0.20		1
28	Lake Agnes 230615	McIntosh	230.00		SSPDC	0.06		2
29	Lake Agnes 230616	Osceola	230.00		WDPSC		19.99	1
30	Lake Agnes 230616	Osceola	230.00		SSPSC		0.10	1
31	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
32	Osceola 230617	Cane Island	230.00		WDPSC		0.33	1
33	GSU 230619	Polk Gen	230.00		CSPSC	0.53	0.33	1
34	Recker Sub 230620	Calpine	230.00		CSPSC	0.07		1
35	Recker Sub 230621	Osprey	230.00		SCPSC	0.03		1
36					TOTAL	1,217.70	86.17	186

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TRANSMISSION LINE STATISTICS (Continued)

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	Circuits (h)
1	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	3.81		1
2	S Eloise Sub 230622	Recker Sub	230.00		SSPDC		2.72	2
3	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	0.85		1
4	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		SSPSC	3.47		1
5	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		WDPSC	8.80		1
6	Fish Hawk 230625	Pebbledale	230.00		WDPSC	16.53		1
7	Fish Hawk 230625	Pebbledale	230.00		CSPSC	1.04		1
8	Fish Hawk 230625	Pebbledale	230.00		CDPSC	0.08		1
9	230902	De-energized	230.00		STDC		2.81	2
10	230902	De-energized	230.00		WDPSC	0.39		1
11	Gannon 138002	Juneau	138.00		WSPSC	0.08		1
12	Juneau 138003	Ohio	138.00		WSPSC	3.95		1
13	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
14	Juneau 138003	Ohio	138.00		SSPSC		1.24	2
15	Hooker Pt.138004	Gannon	138.00		WSPSC	1.22		1
16	Hooker Pt.138004	Gannon	138.00		CSPSC	2.22		2
17	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
18	Ohio 138005	Clearview	138.00		U/G			1
19	Ohio 138005	Clearview	138.00		SSPSC	1.15	1.14	1
20	Ohio 138005	Clearview	138.00		CSPSC	0.83		1
21	Ohio 138006	Himes	138.00		WSPSC	8.43		1
22	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
23	Ohio 138007	Clearview	138.00		CSPSC	0.17		
24	Gannon 138008	Juneau	138.00		CSPSC		1.18	2
25	Gannon 138008	Juneau	138.00		CSPSC	11.38		1
26	Gannon 138011	Gannon	138.00		CDPC	0.64		1
27	Gannon 138011	Gannon	138.00		STDC	0.22		1
28	Gannon 138012	Gannon	138.00		STDC		0.21	2
29	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
30	Gannon 138013	Gannon	138.00		STDC		0.17	2
31	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
32	Various		69.00		SPDC	13.14	15.75	2
33	Various		69.00		DPSC	4.43		1
34	Various		69.00		SPSC	742.66		1
35	Various		69.00		DPDC	1.74	1.45	2
36					TOTAL	1,217.70	86.17	186

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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 ACSS								1
1590 ACSS								2
1590 ACSS								3
1590 ACSS								4
954 ACSR								5
954 ACSR								6
954 ACSR								7
1590 ACSR								8
954 ACSR								9
954 ACSR								10
954 AAC								11
636 AAC								12
954 AAC, 795								13
954 ACSR								14
954 AAC								15
954 AAC								16
795 SSAC								17
500 AL XL								18
954 AAC								19
795 SSAC								20
795 SSAC								21
795 SSAC								22
954 AAC								23
1590 AAC								24
1590 AAC								25
600 Cu., 954 ACSR								26
600 Cu.								27
600 Cu.								28
600Cu., 954 ACSR								29
600 Cu.								30
600 Cu., 954 ACSR								31
								32
								33
								34
								35
	22,120,084	202,886,749	225,006,833					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Various		69.00		Underground	14.41		
2	Various		69.00		SSPTC		1.57	3
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					TOTAL	1,217.70	86.17	186

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

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)	
								1
								2
	22,120,084	202,886,749	225,006,833					3
								4
								5
								6
								7
								8
								9
								10
								11
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								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	22,120,084	202,886,749	225,006,833					36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From	To		Type	Average Number per Miles	Present	Ultimate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gannon Sub	230005 Fishhawk Sub	0.08	CSPSC		1	
2	Fishhawk Sub	230403 Hampton Sub	0.16	CSPSC		1	
3	Fishhawk Sub	230625 Pebbledale Sub	0.08	WDPSC		1	
4	Various		2.04	SPDC		2	
5	Various		-7.77	DPSC		1	
6	Various		1.27	SPSC		1	
7	TOTAL						
8							
9							
10							
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42							
43							
44	TOTAL		-4.14			7	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage	LINE COST					Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	No.
									1
									2
									3
									4
									5
									6
				186,876	8,884,416	2,460,084		11,531,376	7
									8
									9
									10
									11
									12
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									14
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									44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDER RD.-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
2	ARIANA-RURAL	DIST-UNATTENDED	69.00	13.00	
3	BAYCOURT-TAMPA	DIST-UNATTENDED	69.00	13.00	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69.00	13.00	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	BERKLEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
7	BLANTON-RURAL	DIST-UNATTENDED	69.00	13.00	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69.00	13.00	
9	BOYSCOUT-TAMPA	DIST-UNATTENDED	138.00	13.00	
10	BRANDON-SAME	DIST-UNATTENDED	69.00	13.00	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69.00	13.00	
12	CALOOSA-RURAL	DIST-UNATTENDED	69.00	13.00	
13	CARROLWOOD VIL-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69.00	13.00	
16	CLEARVIEW-TAMPA	DIST-UNATTENDED	69.00	13.00	
17	COOLIDGE-TAMPA	DIST-UNATTENDED	138.00	13.00	
18	CORONET-RURAL	DIST-UNATTENDED	69.00	13.00	
19	CROSS CREEK-TAMPA PALMS	DIST-UNATTENDED	69.00	13.00	
20	CYPRESS GARDENS-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
21	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
22	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69.00	13.00	
23	DALE MABRY-TAMPA	DIST-UNATTENDED	69.00	13.00	
24	DEL WEBB-SUN CITY	DIST-UNATTENDED	69.00	13.00	
25	DOUBLE BRANCH-RURAL	DIST-UNATTENDED	69.00	13.00	
26	EAST BAY-RURAL	DIST-UNATTENDED	69.00	13.00	
27	E WINTER HAVEN-SAME	DIST-UNATTENDED	69.00	13.00	
28	EHRLICH ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
29	EL PRADO-TAMPA	DIST-UNATTENDED	69.00	13.00	
30	ELEVENTH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	ESTUARY-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69.00	13.00	
33	FERN STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
34	FIFTY SIXTH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
35	FIRST STREET-TAMPA	DIST-UNATTENDED	69.00	13.00	
36	~~FISHHAWK-BRANDON~~	~~DIST-UNATTENDED~~	~~230.00~~	~~13.00~~	
37	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69.00	13.00	
38	FORT KING HIGHWAY-RURAL	DIST-UNATTENDED	69.00	13.00	
39	FORTY SIXTH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
40	FOURTEENTH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
28	1					1
42	2					2
20	1					3
28	1					4
28	1					5
28	1					6
20	1					7
56	2					8
28	1					9
56	2					10
56	2					11
23	1					12
50	2					13
28	1					14
28	1					15
28	1					16
75	2					17
28	1					18
28	1					19
28	1					20
75	2					21
28	1					22
56	2					23
45	2					24
48	2					25
28	1					26
56	2					27
56	2					28
28	1					29
56	2					30
28	1					31
28	1					32
28	1					33
56	2					34
22	1					35
37	1					36
56	2					37
41	2					38
56	2					39
28	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
56	2					1
22	1					2
56	2					3
22	1					4
13	1					5
28	1					6
56	2					7
28	1					8
13	1					9
56	2					10
28	1					11
28	1					12
28	1					13
28	1					14
47	3					15
28	1					16
48	2					17
22	1					18
28	1					19
56	2					20
56	2					21
56	2					22
37	2					23
28	1					24
28	1					25
28	1					26
14	1					27
28	1					28
28	1					29
28	1					30
20	1					31
28	1					32
56	2					33
10	7					34
56	2					35
28	1					36
51	2					37
28	1					38
56	2					39
67	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	MARITIME-TAMPA	DIST-UNATTENDED	69.00	13.00	
2	MASSARO-TAMPA	DIST-UNATTENDED	69.00	13.00	
3	MATANZAS-TAMPA	DIST-UNATTENDED	69.00	13.00	
4	MCFARLAND-TAMPA	DIST-UNATTENDED	69.00	13.00	
5	MCKINLEY-TAMPA	DIST-UNATTENDED	69.00	13.00	
6	MEADOW PARK-RURAL	DIST-UNATTENDED	69.00	13.00	
7	MILLER MAC-RUSKIN	DIST-UNATTENDED	69.00	13.00	
8	MULBERRY-SAME	DIST-UNATTENDED	69.00	13.00	
9	ORIENT PARK-TAMPA	DIST-UNATTENDED	69.00	13.00	
10	PAGLEN ROAD-TAMPA	DIST-UNATTENDED	69.00	13.00	
11	PATTERSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
12	PEACH AVE-SEFFNER	DIST-UNATTENDED	69.00	13.00	
13	PEARSON RD-RURAL	DIST-UNATTENDED	69.00	13.00	
14	PEBBLECREEK-TAMPA PALMS	DIST-UNATTENDED	69.00	13.00	
15	PINE LAKE-TAMPA	DIST-UNATTENDED	69.00	13.00	
16	PINECREST-RURAL	DIST-UNATTENDED	69.00	13.00	
17	PLANT AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
18	PLANT CITY-SAME	DIST-UNATTENDED	69.00	13.00	
19	PLYMOUTH-TAMPA	DIST-UNATTENDED	69.00	13.00	
20	POLK CITY-SAME	DIST-UNATTENDED	69.00	13.00	
21	POLK POWER CONSTRU-RURAL	DIST-UNATTENDED	69.00	13.00	
22	PORT SUTTON-TAMPA	DIST-UNATTENDED	69.00	13.00	
23	PROVIDENCE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
24	RHODINE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
25	RIVERVIEW-RURAL	DIST-UNATTENDED	69.00	13.00	
26	ROCKY CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
27	ROME AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
28	RUSKIN-RURAL	DIST-UNATTENDED	69.00	13.00	
29	SAN ANTONIO-SAME	DIST-UNATTENDED	69.00	13.00	
30	SENECA ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
31	SEVENTY EIGHTH ST.-TAMPA	DIST-UNATTENDED	69.00	13.00	
32	SKYWAY-TAMPA	DIST-UNATTENDED	69.00	13.00	
33	SOUTH ELOISE-RURAL	DIST-UNATTENDED	69.00	13.00	
34	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69.00	13.00	
35	ST CLOUD-SAME	DIST-UNATTENDED	69.00	13.00	
36	STADIUM-TAMPA	DIST-UNATTENDED	138.00	13.00	
37	STATE RD 574-RURAL	DIST-UNATTENDED	69.00	13.00	
38	STATE RD 60-RURAL	DIST-UNATTENDED	69.00	13.00	
39	SUN CITY-SAME	DIST-UNATTENDED	69.00	13.00	
40	SUNLAKE-TAMPA	DIST-UNATTENDED	69.00	13.00	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
56	2					1
28	1					2
56	2					3
28	1					4
56	2					5
28	1					6
28	1					7
50	2					8
56	2					9
56	2					10
56	2					11
28	1					12
56	2					13
56	2					14
56	2					15
28	1					16
67	2					17
28	1					18
56	2					19
13	1					20
10	1					21
28	1					22
56	2					23
56	2					24
28	1					25
50	2					26
28	1					27
28	1					28
13	1					29
28	1					30
22	1					31
56	2					32
28	1					33
50	2					34
56	2					35
37	1					36
56	2					37
56	2					38
28	1					39
28	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	SUNSET LANE-TAMPA	DIST-UNATTENDED	69.00	13.00	
2	SYDNEY ROAD-RURAL	DIST-UNATTENDED	69.00	13.00	
3	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138.00	13.00	
4	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69.00	13.00	
5	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69.00	13.00	
6	TERRACE-TAMPA	DIST-UNATTENDED	69.00	13.00	
7	THIRD AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
8	THIRTIETH ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
9	TROUT CREEK-RURAL	DIST-UNATTENDED	69.00	13.00	
10	TURKEY FORD-RURAL	DIST-UNATTENDED	69.00	13.00	
11	TWELVETH AVE-TAMPA	DIST-UNATTENDED	69.00	13.00	
12	TWENTY SEVENTH-TAMPA	DIST-UNATTENDED	69.00	13.00	
13	UNIV SO FLA-TAMPA	DIST-UNATTENDED	69.00	13.00	
14	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69.00	13.00	
15	WATERS AVE-RURAL	DIST-UNATTENDED	69.00	13.00	
16	WAYNE RD-RURAL	DIST-UNATTENDED	69.00	13.00	
17	WESTCHASE EAST-TAMPA	DIST-UNATTENDED	69.00	13.00	
18	WESTCHASE WEST-TAMPA	DIST-UNATTENDED	230.00	13.00	
19	WILSON-PLANT CITY	DIST-UNATTENDED	69.00	13.00	
20	WOODBERRY-BRANDON	DIST-UNATTENDED	69.00	13.00	
21	WOODLANDS-TAMPA	DIST-UNATTENDED	69.00	13.00	
22	YUKON-TAMPA	DIST-UNATTENDED	69.00	13.00	
23	TOTAL DISTRIBUTION		10340.00	1837.00	
24	ARIANA-RURAL	TRANS-UNATTENDED	230.00	69.00	
25	BAYSIDE POWER-TAMPA	TRANS-UNATTENDED	230.00	14.00	
26	BAYSIDE POWER-TAMPA	TRANS-UNATTENDED	230.00	18.00	
27	BELL CREEK-RURAL	TRANS-UNATTENDED	230.00	69.00	
28	BIG BEND-UNIT 1-RURAL	TRANS-UNATTENDED	230.00	23.00	
29	BIG BEND-UNIT 2-RURAL	TRANS-UNATTENDED	230.00	23.00	
30	BIG BEND-UNIT 3-RURAL	TRANS-UNATTENDED	230.00	21.00	
31	BIG BEND-UNIT 4-RURAL	TRANS-UNATTENDED	230.00	21.00	
32	BIG BEND-GT2-RURAL	TRANS-UNATTENDED	230.00	13.00	
33	BIG BEND-GT3-RURAL	TRANS-UNATTENDED	230.00	13.00	
34	BRADLEY-RURAL	TRANS-UNATTENDED	230.00	69.00	
35	CHAPMAN-LUTZ	TRANS-UNATTENDED	230.00	69.00	
36	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138.00	69.00	
37	DADE CITY-SAME	TRANS-UNATTENDED	69.00	13.00	
38	DALE MABRY-RURAL	TRANS-UNATTENDED	230.00	69.00	
39	ELEVENTH AVE-TAMPA	TRANS-UNATTENDED	230.00	69.00	
40	GANNON-230KV-TAMPA	TRANS-UNATTENDED	230.00	138.00	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
56	2					1
28	1					2
37	1					3
56	2					4
45	2					5
28	1					6
28	1					7
28	1					8
56	2					9
28	1					10
28	1					11
51	2					12
65	2					13
56	2					14
56	2					15
2	1					16
28	1					17
37	1					18
28	1					19
20	1					20
56	2					21
50	2					22
5479	211					23
168	1					24
100	2					25
1512	7					26
224	1					27
480	1					28
480	1					29
480	1					30
480	1					31
72	1					32
72	1					33
168	1					34
336	1					35
300	2					36
28	1					37
392	2					38
336	1					39
336	1					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	GANNON-UNIT 1-TAMPA	TRANS-UNATTENDED	138.00	15.00	
2	GANNON-UNIT 2-TAMPA	TRANS-UNATTENDED	138.00	15.00	
3	GANNON-UNIT 3-TAMPA	TRANS-UNATTENDED	138.00	20.00	
4	GANNON-UNIT 4 -TAMPA	TRANS-UNATTENDED	230.00	18.00	
5	GANNON-UNIT 5-TAMPA	TRANS-UNATTENDED	230.00	20.00	
6	GANNON-UNIT 6-TAMPA	TRANS-UNATTENDED	230.00	22.00	
7	HAMPTON-RURAL	TRANS-UNATTENDED	230.00	69.00	
8	HIMES-TAMPA	TRANS-UNATTENDED	138.00	69.00	
9	HOOKER'S POINT TRANS #5-TAMPA	TRANS-UNATTENDED	69.00	13.00	
10	HOOKER'S POINT TRANS #1, #2-T	TRANS-UNATTENDED	69.00	13.00	
11	HOOKER'S POINT AUTO -TAMPA	TRANS-UNATTENDED	138.00	69.00	
12	HOOKER'S POINT TRANS #4-TAMPA	TRANS-UNATTENDED	69.00	13.00	
13	HOOKER'S POINT TRANS #3-TAMPA	TRANS-UNATTENDED	69.00	13.00	
14	JACKSON RD-TAMPA	TRANS-UNATTENDED	230.00	69.00	
15	JUNEAU-TAMPA	TRANS-UNATTENDED	138.00	69.00	
16	JUNEAU-TAMPA	TRANS-UNATTENDED	230.00	69.00	
17	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69.00	13.00	
18	MINES-RURAL	TRANS-UNATTENDED	230.00	69.00	
19	OHIO-TAMPA	TRANS-UNATTENDED	230.00	138.00	
20	OSCEOLA-KISSIMMEE	TRANS-UNATTENDED	230.00	69.00	
21	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230.00	69.00	
22	PHILLIPS-SEBRING	TRANS-UNATTENDED	69.00	13.00	
23	POLK POWER ST EAST GSU-RURAL	TRANS-UNATTENDED	230.00	13.00	
24	POLK POWER CT WEST GSU-RURAL	TRANS-UNATTENDED	230.00	18.00	
25	POLK POWER CT2 GSU-RURAL	TRANS-UNATTENDED	242.00	18.00	
26	POLK POWER CT3 GSU-RURAL	TRANS-UNATTENDED	242.00	18.00	
27	RIVER-RURAL	TRANS-UNATTENDED	230.00	69.00	
28	RUSKIN-RURAL	TRANS-UNATTENDED	230.00	69.00	
29	SHELDON RD-RURAL	TRANS-UNATTENDED	230.00	69.00	
30	SOUTH ELOISE-RURAL	TRANS-UNATTENDED	230.00	69.00	
31	SOUTH GIBSONTON-SAME	TRANS-UNATTENDED	230.00	69.00	
32	STATE RD 60-RURAL	TRANS-UNATTENDED	230.00	69.00	
33	TOTAL TRANSMISSION		9523.00	2208.00	
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) [X] An Original (2) [ ] A Resubmission	04/22/2005	End of 2004/Q4

SUBSTATIONS (Continued)

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

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
150	2					1
150	2					2
180	1					3
205	1					4
270	1					5
433	1					6
336	1					7
168	1					8
88	1					9
66	2					10
168	1					11
60	1					12
42	1					13
224	1					14
336	2					15
224	1					16
48	2					17
560	2					18
672	2					19
224	1					20
168	1					21
50	2					22
170	1					23
242	1					24
216	1					25
216	1					26
448	2					27
224	1					28
420	2					29
364	2					30
196	1					31
560	2					32
13842	70					33
						34
						35
						36
						37
						38
						39
						40

Schedule Page: 103 Line No.: 12 Column: a

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

TECO Energy, Inc.
- Tampa Electric Company
  - Power Engineering & Construction, Inc.
  - TEC Receivables Corp.
- TECO Investments, Inc.
- TECO Finance, Inc.
- TECO Oil & Gas, Inc.
- TECO Diversified, Inc.
  - TECO Coal Corporation
    - Bear Branch Coal company
    - Raven Rock Development
    - Clintwood Elkhorn Mining Company
    - Gatliff Coal Company
    - Pike-Letcher Land Company
    - Premier Elkhorn Coal Company
    - Rich Mountain Coal Company
    - Perry County Coal Corporation
      - Ray Coal Company , Inc.
        - Whitaker Coal Corporation
    - TECO Synfuel Operations, LLC
    - TECO Synfuel Holdings, LLC
      - Pike Letcher Synfuel, LLC
  - TECO Coalbed Methane Florida, Inc.
  - TECO Properties Corporation
    - B-T One, LLC
    - Hernando Oaks, LLC
    - Walden Woods Business Center, Ltd.
  - TECO Solutions, Inc.
    - BGA Special Project, One, Inc.
    - TECO Thermal Systems, Inc.
    - TECO Gas Services, Inc.
    - TECO Partners, Inc.
      - TECO Fiber, Inc.
        - Litestream Technologies, LLC
    - BCH Mechanical, Inc.
    - ~~SDB Leasing Corporation~~
    - Staffing Systems, Inc.
    - TECO Propane Ventures, LLC
      - TAAP GP, LLC

TAAP, LP
Prior Energy Corporation
Prior Intrastate Corporation
TECO Transport Corporation
TECO Bulk Terminal, LLC
TECO Barge Line, Inc.
TECO Ocean Shipping, Inc.
TECO Ocean Shipping, LLC
TOS-II, LLC
Ocean Dry Bulk, LLC
TECO Towing Company
TT-II, LLC
Peoples Gas System (Florida), Inc.
Peoples Sales & Service Company
TECO Funding Company I, LLC
TECO Funding Company II, LLC
TECO Funding Company III, LLC
TECO Energy Foundation, Inc.
TECO Wholesale Generation, Inc.
TWG Non-Merchant, Inc.
TPS Operations Company
Pasco Power GP, Inc.
Pasco Project Investment Partnership, Ltd.
Pasco Cogen, Ltd.
Pasco Cogen Realty, L.P.
H Power I, Inc.
H Power II, Inc.
TPS Guatemala One, Inc.
Tampa Centro Americana de Electricdad, Limitada
TPS Hamakua, Inc.
TPS Hawaii, Inc.
TPS Hamakua Land, Inc.
TPS International Power, Inc.
TPS San Jose International, Inc.
Tecnologia Maritima, S.A.
TPS San Jose, LDC
TPS Palmera, LDC
Palm Import and Export Corporation
Triangle Finance Company, LLC
San Jose Power Holding Company, Ltd.
Central Generadora Electrica San Jose, S.R.L.
Tasajero I, LDC
TPS Operaciones de Guatemala, Ltda.
TPS Administraciones, Ltda.

TPS de Ultramar, Ltd.
TPS De Ultramar Guatemala, S.A.
Generacion Electra Centroamericana Dos, S.A.
Administradora de Immuebles Santo Tomas, S.A.
Distribucion Electrica CentroAmericana II, S.A.
Empresa Electrica de Guatemala, S.A.
Navega.com, S.A.
Almacenaje y Manejo de Materials Electricos, S.A.
Inversiones Electricas Centroamericanas, S.A.
Crideegsa, S.A.
Commercializdora Electrica de Guatemala S.A.
Energica, S.A.
Transportista Electrica Centroamericana, S.A.
TPS Escuintla I, LDC
TPS Pavana, Ltd
TWG Merchant, Inc.
TPS Arizona Operations Company
TPS Arkansas Operations Company
Dell Holding, LLC
TPS Dell, LLC
TPS Dell Operations Company
TPS Dell WDP, LLC
TM Power Ventures, LLC
TPS Virginia Operations Company
TM Czech Power LLC
TM Kladno Electricidad, s.r.l.
TM Kladno, B.V.
Nations Kladno, B.V.
TM ECK, LLC
Nations Kladno (II) B.V.
TM Delmarva Power LLC
Commonwealth Chesapeake Company, LLC
TECO EnergySource, Inc.
McAdams Holding, LLC
TPS McAdams Operations Company
TPS McAdams, LLC
Frontera Holding, LLC
TPS Frontera Operations I, Inc.
TPS Frontera Operations II, Inc.
TPS Frontera Operations, LP
TPS Tejas GP, LLC
TPS Tejas LP, LLC
TPS GP, Inc.
TPS LP, Inc.

TECO-Panda Generating Company, LP
Union Power I, LLC
Union Power II, LLC
Union Power Partners, LP
UPP Finance Co, LLC
Panda Gia River, I, LLC
Panda Gila River II, LLC
Panda Gila River, LP
Trans-Union Interstate I, LLC
Trans-Union Interstate II, LLC
Trans-Union Interstate Pipeline, LP
Gila River Transition Asset Co, LLC
Gila River Transition Energy Management Asset Co, LLC
TIE NEWCO Holdings, LLC
PLC Development Holdings, LLC
Panda Texas Generating I, LLC
Panda Texas Generating II, LLC
TPS GP II, Inc.
TPS LP II, Inc.
TECO-PANDA Generating Company II, LP

FOOTNOTE DATA

Schedule Page: 204 Line No.: 92 Column: d

On September 3, 2004, Tampa Electric Company sold a lighting system to Cargill Lights. A formal letter, including journal entries were sent to Mr. John M. Delaware, Deputy Executive Director and Chief Accountant at FERC, dated November 1, 2004.

Additionally, on September 24 2004, lighting systems were sold to Osprey Pointe HOA and Deer Creek Neighborhood Association, Inc.

On August 15, 2004 Tampa Electric Company purchased distribution facilities from Highwoods Properties. A formal letter, including journal entries were sent to Mr. John M. Delaware at FERC, dated August 15, 2004.

FOOTNOTE DATA

Schedule Page: 219 Line No.: 8 Column: c

Accumulated Amortization - Sebring Acquisition (Account 10804)

Schedule Page: 256 Line No.: 5 Column: b

The bonds on lines 5 and 6 were replaced by the bond on line 11. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 7 Column: b

The bonds on lines 7, 12, & 13 were replaced by the bonds on lines 22 & 24. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 8 Column: b

The bonds on lines 8 & 9 were replaced by the bonds on lines 12 & 13. Interest expense has been recorded using a blended rate since July 1993. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 10 Column: b

The bond on line 10 was replaced by the bond on line 16. Interest expense has been recorded using a blended rate since July 1993. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 11 Column: b

The bond on line 11 was remarketed from a variable rate to a fixed rate of 4.0% from 8/02 - 7/07.

Schedule Page: 256 Line No.: 14 Column: b

The bond on line 14 was remarketed from a variable rate to a fixed rate of 4.00% from 8/02-7/07.

Schedule Page: 256 Line No.: 15 Column: b

The bond on line 15 was remarketed from a variable rate to a fixed rate of 4.25% from 8/02-7/07.

Schedule Page: 256 Line No.: 30 Column: b

On each of April 11, 2014 and April 11, 2015 the company will prepay $83,333,333 principal amount (or such lesser principal amount as shall then be outstanding) of the Notes.

Schedule Page: 261 Line No.: 27 Column: b

WORK PAPERS FOR PG 261 (B)

NAME OF RESPONDENT: Tampa Electric Company | This Report Is An Original | YEAR OF REPORT: December 31, 2004

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

Additional information in response to Question 2, Page 261:

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

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

Names and Members of Consolidated Group

Tampa Electric Company
- Power Engineering & Construction, Inc.
- TEC Receivables Corporation

TECO Energy, Inc.

TECO Stevedoring Services, Inc.

TECO Diversified, Inc.
- TECO Transport Corporation
  - TECO Bulk Terminal LLC
  - TECO Ocean Shipping, Inc.
  - TECO Barge Line, Inc.
  - TECO Towing Company
- TECO Coal Corporation
  - Clintwood Elkhorn Mining Company
  - Gatliff Coal Company

Rich Mountain Coal Company
Pike-Letcher Land Company
Premier Elkhorn Coal Company
Bear Branch Coal Company
Raven Rock Development Corporation
Perry County Coal Corporation
Whitaker Coal Corporation
Ray Coal Company, Inc.
TECO Synfuel Operations, LLC
TECO Solutions, Inc.
TECO Propane Ventures LLC
TECO Energy Services, Inc.
BGA Special Project One, Inc.
Limited Partner of TECO/BGA Limited
TECO Thermal Systems, Inc.
TECO Gas Services, Inc.
Prior Energy Corporation
Prior Intrastate Corporation
BCH Mechanical, Inc.
SDB Leasing Corporation
Staffing Systems, Inc.
TECO Partners, Inc.
TECO Fiber, Inc.
TECO Properties Corporation
TECO Coalbed Methane Florida, Inc.
TECO Wholesale Generation, Inc. (fka TECO Power Services Corporation)
TWG Non-Merchant, Inc.
H Power I, Inc., General (fka Hardee Power I, Inc.)
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
H Power II, Inc., Limited (fka Hardee Power II, Inc.)
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
TPS Operations Holding Company
TPS Virginia Operations Company
TPS Arizona Operations Company
TPS Arkansas Operations Company
TPS Operations Company
TPS McAdams Operations Company
TPS Dell Operations Company
TPS Frontera Operations I, Inc.

TPS Frontera Operations II, Inc.
TPS Guatemala One, Inc
TPS Holdings, Inc.
Pasco Power GP, Inc., General
Partner of Pasco Project
Investments
TPS Hawaii, Inc.
TPS Hamakua Land, Inc.
TPS Hamakua, Inc.
TPS Materials, Inc.
TECO Power Ventures, Inc.
TWG Merchant, Inc.
TECO EnergySource, Inc.
TPS LP, Inc.
TPS GP, Inc.
TPS GP II, Inc.
TPS LP II, Inc.
TPS Holdings II, Inc. (fka TPS Celanese I, Inc.)
TECO Investments, Inc.
TECO Finance, Inc.
TECO Oil & Gas, Inc.
Suwannee Gas Marketing, Inc.
Peoples Gas System (Florida), Inc.

FOOTNOTE DATA

Schedule Page: 262 Line No.: 2 Column: l
Account 409.20

Schedule Page: 262 Line No.: 3 Column: l
Account 409.20

Schedule Page: 262 Line No.: 5 Column: l
Account 107.00

Schedule Page: 262 Line No.: 8 Column: l
Account 107.00

Schedule Page: 262 Line No.: 15 Column: l
Account 409.20

Schedule Page: 262 Line No.: 16 Column: l
Account 409.20

Schedule Page: 262 Line No.: 21 Column: l
Account 107.00

Schedule Page: 262 Line No.: 32 Column: l
Account 408.20

FOOTNOTE DATA

Schedule Page: 266 Line No.: 3 Column: i

Average life for assets is 28 years.

FOOTNOTE DATA

Schedule Page: 274 Line No.: 2 Column: j

-Reclass to comply with FERC interpretations of FAS 109

Schedule Page: 276 Line No.: 3 Column: j

-Reclass Deferreds to Tampa Electric due to the dissolution of TECO Stevedoring
-Reclass to comply with FERC interpretations of FAS 109
-Adjustment to record derivative entry

FOOTNOTE DATA

Schedule Page: 300 Line No.: 21 Column: b

Line 21 Column b includes ($51,150) of unbilled revenues. Unbilled revenues are computed on a composite basis and not allocated to specific rates and/or customer classification.

Schedule Page: 300 Line No.: 21 Column: c

Line 21 Column c includes $4,544,080 of unbilled revenues. Unbilled revenues are computed on a composite basis and not allocated to specific rates and/or customer classification.

Schedule Page: 304 Line No.: 1 Column: a

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL

RS Residential	$325,832,977
OL 1&2 General Outdoor Lighting	745,220
	$326,578,197

Schedule Page: 304 Line No.: 7 Column: a

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL

GS General Service Non-Demand	$36,223,914
GSLD General Service Large Demand	56,469,391
GSD General Service Demand	169,286,456
IS-1 Interruptible Industrial	36,952,533
IS-3 Interruptible Industrial	10,854,058
SBF Standby Firm	2,600,797
SBI-1 Standby Interruptible	6,899,149
SBI-3 Standby Interruptible	6,118,154
TS Temporary Service	135,442
OL 1&2 General Outdoor Lighting	3,742,819
	$329,282,713

Schedule Page: 304 Line No.: 21 Column: a

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING

SL 1,2 & 3 Street Lighting	$2,116,243

Schedule Page: 304 Line No.: 25 Column: a

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY

RS Residential	$ 47,593
GS General Service Non-Demand	2,552,585
GSLD General Service Large Demand	26,829,850
GSD General Service Demand	27,876,556
SBF Standby Firm	1,891,619
IS-3 Interruptible Industrial	91,931
OL 1&2 General Outdoor Lighting	523,052
	$ 59,813,186

Schedule Page: 304 Line No.: 36 Column: a

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

FOOTNOTE DATA

Schedule Page: 310 Line No.: 1 Column: c

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

Schedule Page: 310 Line No.: 2 Column: c

Service Agreement No. 2 under First Revised Volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 3 Column: c

Service Agreement No. 6 under First Revised Volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 4 Column: c

Service Agreement No. 3 under First Revised Volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 5 Column: c

Rate Schedule 55

Schedule Page: 310 Line No.: 6 Column: b

Lines 6-14 are for Market Based sales.

Schedule Page: 310.1 Line No.: 1 Column: b

Lines 1 and 2 are for Market Based sales.

Schedule Page: 310.1 Line No.: 3 Column: b

Long-term continous contract without a termination date. The buyer or seller can get out of the contract at any time by giving a 3-year notice.

Schedule Page: 310.1 Line No.: 4 Column: c

Schedule 4A sale made under Tampa Electric's open access Transmission Tariff.

FOOTNOTE DATA

Schedule Page: 326 Line No.: 1 Column: b

Lines 1-14 are for Schedule D & J Purchases.

Schedule Page: 326 Line No.: 1 Column: c

The rate schedule numbers in column C, page 326, lines 1-14, page 326.1, lines 1-14 and page 326.2, lines 1-2, are Tampa Electric Company's and not the sellers.

Schedule Page: 326.1 Line No.: 4 Column: a

Purchases from an independent Power Producer, Hardee Power Partners, Ltd.

Schedule Page: 326.1 Line No.: 5 Column: a

A penalty for transferring from interruptible to firm service, as provided under Tampa Electric Company's tariffs.

Schedule Page: 326.1 Line No.: 12 Column: a

Service Agreement No. 2 under First Revised Volume No. 1 (Requirement Tariff).

Schedule Page: 326.1 Line No.: 13 Column: a

Polk Power Partners, L.P. is contractually required to provide capacity during Tampa Electric Company's peak periods.

Schedule Page: 326.2 Line No.: 3 Column: a

Total MWHs purchased exlucdes inadvertent MWHs.

FOOTNOTE DATA

Schedule Page: 328 Line No.: 1 Column: d

Lines 1 and 2 are Interconnect and Wheeling contracts that expire in 2008 and 2024, respectively.

Schedule Page: 328 Line No.: 4 Column: m

Line 4-17 represent ancillary services Sch-1 scheduling and Sch-2 Reactive Supply per Tampa Electric Company's OATT.

Schedule Page: 328 Line No.: 15 Column: d

Lines 15 and 16 are Firm Yearly Transmission Service contracts that expire in 2009.

Schedule Page: 328.1 Line No.: 1 Column: m

Line 1-16 represent ancillary services Sch-1 scheduling and Sch-2 Reactive Supply per Tampa Electric Company's OATT.

FOOTNOTE DATA

Schedule Page: 398 Line No.: 7 Column: d

Includes Generator Service Imbalance and Energy Imbalance.

FOOTNOTE DATA

Schedule Page: 401 Line No.: 10 Column: b

Includes 509,893 MWH cogeneration and 1,833,428 MWH of emergency A,B, + C Sch J + Econo Purchases

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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Robert D. Fagan	Chairman of the Board and Chief Executive Officer of Tampa Electric Company (Prior to 07/06/04)	Chairman of the Board, President and Chief Executive Officer (Prior to 07/06/04)	TECO Energy, Inc. Tampa, Florida
	Director of Tampa Electric Company (Prior to 07/06/04)	President and Director (Prior to 07/06/04)	TECO Diversified, Inc. Tampa, Florida
		Director (Prior to 07/06/04)	TECO Wholesale Generation, Inc. Tampa, Florida
		Director (Effective 06/03/04)	Florida East Coast Industries, Inc. St. Augustine, Florida
2. Sherrill W. Hudson	Chairman of the Board and Chief Executive Officer of Tampa Electric Company (Effective 07/06/04)	Chairman of the Board and Chief Executive Officer (Effective 07/06/04)	TECO Energy, Inc. Tampa, Florida
	Director of Tampa Electric Company	President and Director (Effective 07/20/04)	TECO Diversified, Inc. Tampa, Florida
		Director	Publix Super Markets, Inc. Lakeland, Florida
		Director	The Standard Register Company Dayton, Ohio
		Director (Prior to 07/06/04)	MasTec, Inc. Coral Gables, Florida
		Director (Prior to 07/06/04)	SportsLine.com, Inc. Fort Lauderdale, Florida
3. Charles R. Black	President of Tampa Electric Company (Effective 10/15/04)	Senior Vice President - Generation (Prior to 10/15/04)	TECO Energy, Inc. Tampa, Florida
	Senior Vice President - Generation of Tampa Electric Company (Prior to 10/15/04)	President and Director	Commonwealth Chesapeake Company, LLC New Church, Virginia
		President and Director (Effective 05/06/04)	Dell Holding, LLC Tampa, Florida
		President and Director (Effective 05/06/04)	Frontera Holding, LLC Tampa, Florida
		Director (Effective 09/28/04)	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida
		Director (Prior to 10/29/04)	H Power I, Inc. Tampa, Florida
		Director (Prior to 10/29/04)	H Power II, Inc. Tampa, Florida
		President and Director (Effective 05/06/04)	McAdams Holding, LLC Tampa, Florida
		President and Director (Prior to 10/29/04)	Palm Import and Export Corporation British Virgin Islands
		Manager	Panda Gila River I, LLC Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Charles R. Black (continued)		Manager	Panda Gila River II, LLC Tampa, Florida
		Manager	Panda Texas Generating II, LLC Tampa, Florida
		President and Director (Prior to 10/29/04)	Pasco Power GP, Inc. Tampa, Florida
		President and Director (Prior to 10/29/04)	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		President (Prior to 10/29/04)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Manager	TECO-PANDA Generating Company, LP Tampa, Florida
		President and Director	TECO Power Ventures, Inc. (Dissolved 06/15/04) Tampa, Florida
		President and Director	TECO Stevedoring Services, Inc. (Dissolved 07/06/04) Tampa, Florida
		President and Director	TECO Wholesale Generation, Inc. Tampa, Florida
		President (Effective 07/21/04)	TIE NEWCO Holdings, LLC Tampa, Florida
		President and Director	TM Delmarva Power, LLC Tampa, Florida
		A Manager	TM Kladno Electricidad S.R.L. Madrid, Spain
		President and Director	TM Power Ventures, LLC Tampa, Florida
		President and Director	TPS Arizona Operations Company Tampa, Florida
		President and Director	TPS Arkansas Operations Company Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		President and Director	TPS Dell, LLC Tampa, Florida
		President and Director	TPS Dell Operations Company Tampa, Florida
		President and Director	TPS Dell WDP, LLC Tampa, Florida
		President (Prior to 10/29/04)	TPS Escuintla I, LDC Grand Cayman, Cayman Islands
		President and Director	TPS Frontera Operations I, Inc. Tampa, Florida
		President and Director	TPS Frontera Operations II, Inc. Tampa, Florida
		President and Director	TPS GP, Inc. Tampa, Florida
		President and Director	TPS GP II, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Charles R. Black (continued)		President and Director (Prior to 10/29/04)	TPS Guatemala One, Inc. Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS Hamakua, Inc. Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS Hamakua Land, Inc. Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS Hawaii, Inc. Tampa, Florida
		President and Director	TPS Holdings, Inc. (Dissolved 06/15/04) Tampa, Florida
		President and Director	TPS Holdings II, Inc. (Sold 08/30/04) Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		President and Director	TPS LP, Inc. Tampa, Florida
		President and Director	TPS LP II, Inc. Tampa, Florida
		President and Director	TPS Materials, Inc. (Dissolved 06/15/04) Tampa, Florida
		President and Director	TPS McAdams, LLC Tampa, Florida
		President and Director	TPS McAdams Operations Company Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS Operations Company Tampa, Florida
		President and Director	TPS Operations Holding Company (Dissolved 06/15/04) Tampa, Florida
		President and Director (Prior to 10/29/04)	TPS Palmera, LDC Grand Cayman, Cayman Islands
		President and Director (Prior to 10/29/04)	TPS Pavana, Ltd. Grand Cayman, Cayman Islands
		President and Director (Prior to 10/29/04)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		President (Prior to 10/29/04)	TPS San Jose, LDC Grand Cayman, Cayman Islands
		President and Director	TPS Tejas GP, LLC Tampa, Florida
		President and Director	TPS Tejas LP, LLC Tamps, Florida
		President and Director	TPS TriCo, LLC (Dissolved 06/14/04) Tampa, Florida
		President and Director	TPS Virginia Operations Company Tampa, Florida
		Manager	Trans-Union Interstate I, LLC Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Charles R. Black (continued)		Manager	Trans-Union Interstate II, LLC Tampa, Florida
		President and Director (Effective 05/06/04)	TWG Merchant, Inc. Tampa, Florida
		Manager	Union Power I, LLC Tampa, Florida
		Manager	Union Power II, LLC Tampa, Florida
		Manager	UPP Finance Co., LLC Tampa, Florida
4. Phil L. Barringer	Chief Accounting Officer of Tampa Electric Company	Vice President - Controller of Operations	TECO Energy, Inc. Tampa, Florida
		Vice President - Accounting	BCH Mechanical, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Pasco Power GP, Inc. Tampa, Florida
		Vice President - Accounting and Assistant Secretary	Peoples Sales & Service Company Tampa, Florida
		Vice President - Accounting and Assistant Secretary	Prior Energy Corporation Tampa, Florida
		Vice President - Accounting and Assistant Secretary	Prior Intrastate Corporation Tampa, Florida
		Vice President - Accounting	SDB Leasing Corp. Tampa, Florida
		Vice President - Accounting	Staffing Systems, Inc. Tampa, Florida
		Vice President - Accounting and Assistant Secretary	Suwannee Gas Marketing, Inc. (Dissolved 09/10/04) Tampa, Florida
		Controller (Effective 11/22/04)	TECO Barge Line, Inc. Tampa, Florida
		Controller (Effective 11/22/04)	TECO Bulk Terminal, LLC Davant, Louisiana
		Vice President - Accounting	TECO Energy Services, Inc. (Sold 01/01/04) Tampa, Florida
		Vice President and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President - Accounting and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Controller (Effective 11/22/04)	TECO Ocean Shipping, Inc. Tampa, Florida
		Controller (Effective 11/22/04)	TECO Ocean Shipping, LLC Tampa, Florida
		Vice President and Assistant Secretary	TECO Partners, Inc. Tampa, Florida
		Vice President	TECO Propane Ventures, LLC Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Phil L. Barringer (continued)		Vice President - Accounting	TECO Properties Corporation Tampa, Florida
		Vice President - Accounting and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida
		Controller (Effecrtive 11/22/04)	TECO Towing Company Tampa, Florida
		Controller (Effecrtive 11/22/04)	TECO Transport Corporation Tampa, Florida
		Controller (Effecrtive 11/22/04)	TOS-II, LLC Tampa, Florida
		Controller (Effecrtive 11/22/04)	TT-II, LLC Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Arizona Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Arkansas Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Dell Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Dell WDP, LLC Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Frontera Operations I, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Frontera Operations II, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS McAdams Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Operations Holding Company (Dissolved 06/15/04) Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Virginia Operations Company Tampa, Florida
5. Sandra W. Callahan	Treasurer and Assistant Secretary of Tampa Electric Company	Vice President-Treasury and Risk Management (Treasurer) and Assistant Secretary	TECO Energy, Inc Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director (Effective 12/17/04)	TEC Receivables Corp. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Finance, Inc. Tampa, Florida
		Vice President and Assistant Secretary	TECO Funding Company III, LLC Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Investments, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
6. **William N. Cantrell**	President of Tampa Electric Company (Prior to 10/15/04)	President and Director	BGA Special Project One, Inc. Tampa, Florida
	President-Peoples Gas System Division of Tampa Electric Company	President and Director	TECO Energy Services, Inc. (Sold 01/01/04) Tampa, Florida
		President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		President and Director	Peoples Sales & Service Company Tampa, Florida
		President and Director	Suwannee Gas Marketing, Inc. (Dissolved 09/10/04) Tampa, Florida
		Director	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO AGC, Inc. (Sold 11/15/04) Tampa, Florida
		President and Director	TECO Solutions, Inc. Tampa, Florida
		President and Director	BCH Mechanical, Inc. Tampa, Florida
		President and Director	TECO Partners, Inc. Tampa, Florida
		President and Director	TECO Propane Ventures, LLC Tampa, Florida
		Director	U.S. Propane, LLC (Sold 01/20/04) Tulsa, Oklahoma
		Director	Heritage Holdings, Inc. (Sold 01/20/04) Tulsa, Oklahoma
		Vice President and Director	Prior Energy Corporation Tampa, Florida
		Vice President and Director	Prior Intrastate Corporation Tampa, Florida
		President and Director	SDB Leasing Corp. Tampa, Florida
		President and Director	Staffing Systems, Inc. Tampa, Florida
		Director	TECO Thermal Systems, Inc. Tampa, Florida
		President and Director	TECO Fiber, Inc. Tampa, Florida
7. **Clinton E. Childress**	Chief Human Resources Officer and Procurement Officer of Tampa Electric Company	Senior Vice President-Corporate Services and Chief Human Resources Officer (Effective 10/15/04)	TECO Energy, Inc. Tampa, Florida
		Senior Vice President - Human Resources and Services and Procurement Officer (Prior to 10/15/04)	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Clinton E. Childress (continued)		President and Director	TECO Properties Corporation Tampa, Florida
8. R. Bruce Christmas	Vice President - Fuels of Tampa Electric Division of Tampa Electric Company	Vice President - Fuels Management	TECO Energy, Inc. Tampa, Florida
	Vice President - Fuels of Peoples Gas System Division of Tampa Electric Company	Vice President and Director (Effective 04/28/04)	BGA Special Project One, Inc. Tampa, Florida
		President	Prior Energy Corporation Tampa, Florida
		President	Prior Intrastate Corporation Tampa, Florida
		President	TECO Gas Services, Inc. Tampa, Florida
		President and Director (Effective 04/28/04)	TECO Thermal Systems, Inc. Tampa, Florida
9. Gordon L. Gillette	Senior Vice President-Finance and Chief Financial Officer of Tampa Electric Company	Executive Vice President and Chief Financial Officer (Effective 07/06/04)	TECO Energy, Inc. Tampa, Florida
		Senior Vice President-Finance and Chief Financial Officer (Prior to 07/06/04)	TECO Energy, Inc. Tampa, Florida
		Treasurer and Director	H Power I, Inc. Tampa, Florida
		Treasurer and Director	H Power II, Inc. Tampa, Florida
		Treasurer and Director	TECO Stevedoring Services, Inc. (Dissolved 07/06/04) Tampa, Florida
		Treasurer and Director	Gatliff Coal Company Corbin, Kentucky
		Treasurer	TECO Ocean Shipping, Inc. Tampa, Florida
		Treasurer and Director	TECO Barge Line, Inc. Tampa, Florida
		Treasurer and Director	Pike-Letcher Land Company Corbin, Kentucky
		Treasurer and Director	Premier Elkhorn Coal Company Corbin, Kentucky
		Treasurer and Director	Rich Mountain Coal Company Corbin, Kentucky
		Treasurer and Director	TECO Coal Corporation Corbin, Kentucky
		President and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Treasurer and Director	TECO Diversified, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		President, Treasurer and Director	TECO Investments, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Finance, Inc. Tampa, Florida
		Treasurer and Director	TECO Wholesale Generation, Inc. Tampa, Florida
		Treasurer and Director	TECO Properties Corporation Tampa, Florida
		Treasurer and Director	TECO Towing Company Tampa, Florida
		Treasurer and Director	TECO Transport Corporation Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	TPS Operations Company Tampa, Florida
		Treasurer and Director	Clintwood Elkhorn Mining Company Corbin, Kentucky
		President, Treasurer and Director (Effective 10/29/04)	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Director	TPS Holdings, Inc. (Dissolved 06/15/04) Tampa, Florida
		President and Director	TECO Oil & Gas, Inc. Tampa, Florida
		Treasurer and Director	TECO Energy Services, Inc. (Sold 01/01/04) Tampa, Florida
		Treasurer and Director	Power Engineering & Construction, Inc. Tampa, Florida
		President, Treasurer and Director	TECO EnergySource, Inc. Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Director	Bear Branch Coal Company Corbin, Kentucky
		Treasurer and Director	BGA Special Project One, Inc. Tampa Florida
		Vice President, Treasurer and Director	TECO Gas Services, Inc. Tampa Florida
		Vice President, Treasurer and Director	Peoples Gas System (Florida) Inc. Tampa Florida
		Vice President, Treasurer and Director	Peoples Sales & Service Company Tampa Florida
		Treasurer and Director	Raven Rock Development Corporation Corbin, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		President, Treasurer and Director (Effective 10/29/04)	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Vice President, Treasurer and Director	Suwannee Gas Marketing, Inc. (Dissolved 09/10/04) Tampa Florida
		Treasurer	TECO AGC, Inc. (Sold 11/15/04) Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	Pasco Power GP, Inc. Tampa, Florida
		Treasurer and Director	TM Power Ventures LLC Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	Palm Import and Export Corporation British Virgin Islands
		President and Treasurer (Effective 10/29/04)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Vice President, Treasurer and Director	TECO Propane Ventures, LLC Tampa, Florida
		President and Treasurer (Effective 10/29/04)	TPS Escuintla I, LDC Grand Cayman, Cayman Islands
		President, Treasurer and Director (Effective 10/29/04)	TPS Hamakua Inc. Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	TPS Hamakua Land, Inc. Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	TPS Hawaii, Inc. Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	TPS Palmera, LDC Grand Cayman, Cayman Islands
		President, Treasurer and Director (Effective 10/29/04)	TPS Pavana, Ltd. Grand Cayman, Cayman Islands
		President, Treasurer and Director (Effective 10/29/04)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		President and Treasurer (Effective 10/29/04)	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Treasurer and Director	TPS Materials, Inc. (Dissolved 06/15/04) Tampa, Florida
		Treasurer and Director	BCH Mechanical, Inc. Tampa, Florida
		Treasurer and Director	SDB Leasing Corporation Tampa, Florida
		Treasurer and Director	Ray Coal Company, Inc. Corbin, Kentucky
		Treasurer and Director	Staffing Systems, Inc. Tampa, Florida
		Treasurer and Director	TECO Partners, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Treasurer and Director	TECO Power Ventures, Inc. (Dissolved 06/15/04) Tampa, Florida
		Treasurer and Director	TECO Solutions, Inc. Tampa, Florida
		Treasurer and Director	TPS Dell, LLC Tampa, Florida
		Treasurer and Director	TPS McAdams, LLC Tampa, Florida
		Treasurer and Director	TPS Trico, LLC (Dissolved 06/15/04) Tampa, Florida
		Treasurer and Director	TPS Virginia Operations Company Tampa, Florida
		Treasurer and Director	Whitaker Coal Corporation Corbin, Kentucky
		Treasurer and Director	TECO Bulk Terminal, LLC Davant, Louisiana
		Treasurer and Director	Perry County Coal Corporation Corbin, Kentucky
		Treasurer and Director	TPS Arizona Operations Company Tampa, Florida
		Treasurer and Director	TPS Arkansas Operations Company Tampa, Florida
		Treasurer and Director	TPS Holdings II, Inc. (Sold 08/30/04) Tampa, Florida
		Treasurer and Director	TPS GP II, Inc. Tampa, Florida
		Treasurer and Director	TPS LP II, Inc. Tampa, Florida
		Treasurer and Director	TPS Tejas GP, LLC Tampa, Florida
		Treasurer and Director	TPS Tejas LP, LLC Tampa, Florida
		Treasurer and Director	TPS Operations Holding Company (Dissolved 06/15/04) Tampa, Florida
		Treasurer and Director	TPS Dell Operations Company Tampa, Florida
		Treasurer and Director	TPS McAdams Operations Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Treasurer and Director	Prior Energy Corporation Tampa, Florida
		Treasurer and Director	Prior Intrastate Corporation Tampa, Florida
		Treasurer and Director	TECO BGA Thermal Systems, Inc. Tampa, Florida
		Treasurer and Director	TPS Dell WDP, LLC Tampa, Florida
		Treasurer and Director	TPS Frontera Operations I, Inc. Tampa, Florida
		Treasurer and Director	TPS Frontera Operations II, Inc. Tampa, Florida
		Treasurer and Director	Pike-Letcher Synfuel, LLC Tampa, Florida
		Treasurer and Director	TECO Synfuel Operations, LLC Tampa, Florida
		Treasurer and Director	TECO Synfuel Holdings, LLC Tampa, Florida
		Treasurer and Director	TECO Fiber, Inc. Tampa, Florida
		Treasurer and Director	TM Delmarva Power, LLC Tampa, Florida
		President, Treasurer and Director (Effective 10/29/04)	San Jose Power Holding Company, Ltd Grand Cayman, Cayman Islands
		Treasurer and Director	Commonwealth Chesapeake Company, LLC New Church, Virginia
		Treasurer	TECO Ocean Shipping, LLC Tampa, Florida
		Director	TECO Energy Foundation, Inc. Tampa, Florida
		President and Director	TECO Funding Company III, LLC Tampa, Florida
		Treasurer and Director (Effective 05/06/04)	Dell Holding, LLC Tampa, Florida
		Treasurer and Director (Effective 05/06/04)	Frontera Holding, LLC Tampa, Florida
		Treasurer and Director (Effective 05/06/04)	McAdams Holding, LLC Tampa, Florida
		Treasurer and Director (Effective 07/21/04)	TIE NEWCO Holdings, LLC Tampa, Florida
		Treasurer (Effective 09/20/04)	TOS-II, LLC Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Treasurer and Director (Effective 09/20/04)	TT-II, LLC Tampa, Florida
		Treasurer and Director (Effective 05/06/04)	TWG Merchant, Inc. Tampa, Florida
		Treasurer and Director (Effective 05/06/04)	TWG Non-Merchant, Inc. Tampa, Florida
10. Thomas L. Hernandez	Vice President-Energy Delivery of Tampa Electric Division of Tampa Electric Company	President and Director	Power Engineering and Construction, Inc. Tampa, Florida
11. Sheila M. McDevitt	General Counsel of Tampa Electric Company	Senior Vice President-General Counsel and Chief Legal Officer	TECO Energy, Inc. Tampa, Florida
		Assistant Secretary and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Assistant Secretary and Director	TECO Oil and Gas, Inc Tampa, Florida
		Director	TECO Energy Foundation, Inc. Tampa, Florida
		Vice President and Director (Effective 09/28/04)	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida
12. Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
13. David E. Schwartz	Secretary of Tampa Electric Company	Vice President, Assistant General Counsel and Secretary	TECO Energy, Inc. Tampa, Florida
		Secretary	H Power I, Inc. Tampa, Florida
		Secretary	H Power II, Inc. Tampa, Florida
		Secretary	TECO Stevedoring Services, Inc. (Dissolved 07/06/04) Tampa, Florida
		Secretary	Gatliff Coal Company Corbin, Kentucky
		Secretary	TECO Ocean Shipping, Inc. Tampa, Florida
		Secretary	TECO Barge Line, Inc. Tampa, Florida
		Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Secretary	Premier Elkhorn Coal Company Corbin, Kentucky
		Secretary	Rich Mountain Coal Company Corbin, Kentucky
		Secretary	TECO Coal Corporation Corbin, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Secretary	TECO Diversified, Inc. Tampa, Florida
		Secretary	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Finance, Inc. Tampa, Florida
		Secretary	TECO Wholesale Generation, Inc. Tampa, Florida
		Secretary	TECO Properties Corporation Tampa, Florida
		Secretary	TECO Towing Company Tampa, Florida
		Secretary	TECO Transport Corporation Tampa, Florida
		Secretary	TPS Operations Company Tampa, Florida
		Secretary	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	TPS Holdings, Inc. (Dissolved 06/15/04) Tampa, Florida
		Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Secretary	TECO Energy Services, Inc. (Sold 01/01/04) Tampa, Florida
		Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary	TECO EnergySource, Inc. Tampa, Florida
		Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Secretary	Bear Branch Coal Company Corbin, Kentucky
		Secretary	BGA Special Project One, Inc. Tampa, Florida
		Secretary	TECO Gas Services, Inc. Tampa, Florida
		Secretary	Peoples Gas System (Florida) Inc. Tampa, Florida
		Secretary	San Jose Power Holding Company, Ltd Grand Cayman, Cayman Islands
		Secretary	Peoples Sales & Service Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	**Name and Address**
David E. Schwartz (continued)		Secretary	Raven Rock Development Corporation Corbin, Kentucky
		Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Secretary	Suwannee Gas Marketing, Inc. (Dissolved 09/10/04) Tampa, Florida
		Secretary	TECO AGC, Inc. (Sold 11/15/04) Tampa, Florida
		Secretary	Pasco Power GP, Inc. Tampa, Florida
		Secretary	TM Power Ventures, LLC Tampa, Florida
		Secretary	Palm Import and Export Corporation British Virgin Islands
		Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Secretary	TPS Escuintla I, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Hamakua Inc. Tampa, Florida
		Secretary	TPS Hamakua Land, Inc. Tampa, Florida
		Secretary	TPS Hawaii, Inc. Tampa, Florida
		Secretary	TPS Palmera, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Pavana, Ltd. Grand Cayman, Cayman Islands
		Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Materials, Inc. (Dissolved 06/15/04) Tampa, Florida
		Secretary	BCH Mechanical, Inc. Tampa, Florida
		Secretary	SDB Leasing Corp. Tampa, Florida
		Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Secretary	Staffing Systems, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TECO Partners, Inc. Tampa, Florida
		Secretary	TECO Power Ventures, Inc. (Dissolved 06/15/04) Tampa, Florida
		Secretary	TECO Solutions, Inc. Tampa, Florida
		Secretary	TPS Dell, LLC Tampa, Florida
		Secretary	TPS GP, Inc. Tampa, Florida
		Secretary	TPS LP, Inc. Tampa, Florida
		Secretary	TPS McAdams, LLC Tampa, Florida
		Secretary	TPS Trico, LLC (Dissolved 06/14/04) Tampa, Florida
		Secretary	TPS Virginia Operations Company Tampa, Florida
		Secretary	Whitaker Coal Corporation Corbin, Kentucky
		Secretary	TECO Bulk Terminal, LLC Davant, Louisiana
		Secretary	Perry County Coal Corporation Corbin, Kentucky
		Secretary	Commonwealth Chesapeake Company, LLC New Church, Virginia
		Secretary	TPS Arizona Operations Company Tampa, Florida
		Secretary	TPS Arkansas Operations Company Tampa, Florida
		Secretary	TPS Holdings II, Inc. (Sold 08/30/04) Tampa, Florida
		Secretary	TPS GP II, Inc. Tampa, Florida
		Secretary	TPS LP II, Inc. Tampa, Florida
		Secretary	TPS Tejas GP, LLC Tampa, Florida
		Secretary	TPS Tejas LP, LLC Tampa, Florida
		Secretary	TPS Operations Holding Company (Dissolved 06/15/04) Tampa, Florida
		Secretary	TPS Dell Operations Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TPS McAdams Operations Company Tampa, Florida
		Secretary	Prior Energy Corporation Tampa, Florida
		Secretary	Prior Intrastate Corporation Tampa, Florida
		Secretary	TECO BGA Thermal Systems, Inc. Tampa, Florida
		Secretary	TPS Dell WDP, LLC Tampa, Florida
		Secretary	TPS Frontera Operations I, Inc. Tampa, Florida
		Secretary	TPS Frontera Operations II, Inc. Tampa, Florida
		Secretary	Pike-Letcher Synfuel, LLC Tampa, Florida
		Secretary	TECO Synfuel Operations, LLC Tampa, Florida
		Secretary	TECO Synfuel Holdings, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Panda Gila River I, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Panda Gila River II, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Trans-Union Interstate I, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Trans-Union Interstate II, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Union Power I, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	Union Power II, LLC Tampa, Florida
		Secretary (Prior to 03/24/04)	UPP Finance Co., LLC Tampa, Florida
		Secretary	Panda Texas Generating I, LLC Tampa, Florida
		Secretary	Panda Texas Generating II, LLC Tampa, Florida
		Secretary	PLC Development Holdings, LLC Tampa, Florida
		Secretary	TECO Fiber, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TM Delmarva Power, LLC Tampa, Florida
		Secretary	TECO Ocean Shipping, LLC Tampa, Florida
		Secretary (Effective 05/06/04)	Dell Holding, LLC Tampa, Florida
		Secretary (Effective 05/06/04)	Frontera Holding, LLC Tampa, Florida
		Secretary (Effective 05/06/04)	McAdams Holding, LLC Tampa, Florida
		Secretary (Effective 09/24/04)	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida
		Secretary (Effective 07/21/04)	TIE NEWCO Holdings, LLC Tampa, Florida
		Secretary (Effective 09/20/04)	TOS-II, LLC Tampa, Florida
		Secretary (Effective 09/20/04)	TT-II, LLC Tampa, Florida
		Secretary (Effective 05/06/04)	TWG Merchant, Inc. Tampa, Florida
		Secretary (Effective 05/06/04)	TWG Non-Merchant, Inc. Tampa, Florida
14. **W. T. Whale**	Vice President-Generation of Tampa Electric Division of Tampa Electric Company	Vice President and Director	TECO Stevedoring Services, Inc. (Dissolved 09/10/04) Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. **DuBose Ausley**	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Attorney and Former Chairman	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Sprint Corporation Kansas City, Missouri
		Director	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
		Assistant Secretary and Assistant Treasurer	A.C.T., Inc. Tallahassee, Florida
		General Partner	Washington Square Partnership Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Partner	Dog Island Venture Tallahassee, Florida
		Partner as Trustee	Smith Interests General Partnership, LLP Tallahassee, Florida
		Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Member	AMF Aviation Company, LLC Tallahassee, Florida
		Trustee	Law Center Association University of Florida College of Law Gainesville, Florida
		Director	Huron Consulting Group, Inc. Chicago, Illinois
		Member	SNA Aviation II, LLC Tallahassee, Florida
16. **Sara L. Baldwin**	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
17. **James L. Ferman, Jr.**	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
James L. Ferman, Jr. (continued)		Chairman of the Board and Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		Director	Florida Investment Advisers, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Chevrolet Company Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. d/b/a Ferman Acura/Mazda/Chrysler/ Jeep/Nissan/Suzuki Tampa, Florida
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President and Director	Ferman Automotive Mgmt. Svcs., Inc. Tampa, Florida
		Vice President and Director	Sunshine Chevrolet of Tarpon Springs, Inc. d/b/a Ferman Chevrolet/Volvo and d/b/a Ferman of New Port Richey Chrysler/ Jeep/ Nissan Tarpon Springs, Florida; also d/b/a/ Ferman BMW/Mini Palm Harbor, Florida
		Vice President and Director	Cigar City Motors, Inc. d/b/a Harley-Davidson of Tampa Tampa, Florida
		President and Director	Ferman Jeep, Inc. Tampa, Florida
		Vice President	FJets, LLC Tampa, Florida
		Vice President, Secretary and Director	SFFIG, Inc. Tampa, Florida
		President	FTK Corporation Tampa, Florida
		President	Island Center Corporation, Inc. Tampa, Florida
		Vice President	Cigar City Motor Leasing, Inc. Tampa, Florida
		President	Ferman on 54, Inc., d/b/a Ferman Suzuki on 54; Ferman Buick; Ferman GMC; Ferman Pontiac; Ferman Pontiac-Buick-GMC on 54 Tampa, Florida
		Managing Member	Brandon H-D Properties L.L.C. Tampa, Florida
18. Luis Guinot, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Attorney and Former Equity Partner	Shapiro, Sher, Guinot & Sandler, P.A. Washington, DC

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
19. Ira D. Hall	Director of Tampa Electric Company (Prior to 05/31/04)	Director (Prior to 05/31/04)	TECO Energy, Inc. Tampa, Florida
		Director	Imagistics International, Inc. Trumbull, Connecticut
		Director	Reynolds and Reynolds Company Dayton, Ohio
		President and CEO	Utendahl Capital Management New York, NY
		Director	Pepsi Bottling Group, Inc. Somers, New York
		Director	Publishers Clearing House Port Washington, New York
20. Tom L. Rankin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Media General, Inc. Richmond, Virginia
21. William D. Rockford	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	Primary Energy Holdings LLC Oak Brook, Illinois
22. William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board (Prior to 05/10/04)	Newell Rubbermaid Inc. Freeport, Illinois
		Director	Actuant Corporation Milwaukee, Wisconsin
23. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	The Witt-Touchton Company LLC Tampa, Florida
		Chairman	Witoco Venture Corporation Tampa, Florida
24. John A. Urquhart	Director of Tampa Electric Company (Prior to 04/28/04)	Director (Prior to 04/28/04)	TECO Energy, Inc. Tampa, Florida
		President	John A. Urquhart Associates Fairfield, Connecticut
		Director	Catalytica Energy Systems, Inc. Gilbert, Arizona
25. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
26. Paul L. Whiting	Director of Tampa Electric Company (Effective 11/17/04)	Director (Effective 11/17/04)	TECO Energy, Inc. Tampa, Florida
		President	Seabreeze Holdings, Inc. Tampa, Florida
		Chairman of the Board	Sykes Enterprises, Incorporated Tampa, Florida
		Director	The Tampa Banking Company and its affiliate, the Bank of Tampa Tampa, Florida

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Robert D. Fagan Phil L. Barringer Charles R. Black Sara L. Baldwin James L. Ferman, Jr. Luis Guinot, Jr. Karen M. Mincey Ira D. Hall Dubose Ausley Sherrill W. Hudson R. Bruce Christmas Tom L. Rankin William D. Rockford William P. Sovey J. Thomas Touchton John A. Urquhart James O. Welch, Jr. Sandra W. Callahan Clinton E. Childress Paul L. Whiting Gordon L. Gillette Sheila M. McDevitt David E. Schwartz	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Robert D. Fagan David E. Schwartz Gordon L. Gillette Sherrill W. Hudson	TECO Diversified, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc.	
3. Robert D. Fagan David E. Schwartz Charles R. Black Gordon L. Gillette	TECO Wholesale Generation, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.	
4. Charles R. Black Gordon L. Gillette David E. Schwartz W. T. Whale	TECO Stevedoring Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Stevedoring Services, Inc.	
5. Phil L. Barringer Gordon L. Gillette William N. Cantrell David E. Schwartz	TECO Energy Services Prior Energy Corporation Prior Intrastate Corporation SDB Leasing Corporation Staffing Systems, Inc. TECO Fiber, Inc. TECO Solutions, Inc. BCH Mechanical, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
6. Gordon L. Gillette David E. Schwartz	Bear Branch Coal Company BGA Special Project One, Inc. Clintwood Elkhorn Mining Co. Gatliff Coal Company Perry County Coal Corporation Pike-Letcher Land Company Pike-Letcher Synfuel, LLC Premier Elkhorn Coal Company Raven Rock Development Corp Ray Coal Company, Inc. Rich Mountain Coal Company TECO AGC, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

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

	Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
		TECO Barge Line, Inc. TECO BGA Thermal Systems, Inc. TECO Bulk Terminal, LLC TECO Coal Corporation TECO Gas Service, Inc. TECO Ocean Shipping, Inc. TECO Ocean Shipping, LLC TECO Properties Corporation TECO Synfuel Holdings, LLC TECO Synfuel Operations, LLC TECO Towing Company TECO Transport Corporation Whitaker Coal Corporation		
7.	Phil L. Barringer William N. Cantrell Gordon L. Gillette David E. Schwartz	TECO Partners, Inc. TECO Propane Ventures, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
8.	Gordon L. Gillette Phil L. Barringer Charles R. Black David E. Schwartz	Pasco Power GP, Inc. TPS Arizona Operations Company TPS Arkansas Operations Company TPS Dell Operations Company TPS Dell WDP, LLC TPS Frontera Operations I, Inc. TPS Frontera Operations II, Inc. TPS McAdams Operations Company TPS Operations Company TPS Operations Holding Company TPS Virginia Operations Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
9.	Gordon L. Gillette Charles R. Black David E. Schwartz	H Power I, Inc. H Power II, Inc. Palm Import and Export Corporation Tasajero LDC TM Power Ventures LLC TECO Power Ventures, Inc. TPS de Ultramar, Ltd. TPS Dell, LLC TPS Escuintia I, LDC TPS GP II, Inc. TPS Guatemala One, Inc. TPS Hamakua Inc. TPS Hamakua Land, Inc. TPS Hawaii, Inc. TPS Holdings II, Inc. TPS Holdings, Inc. TPS International Power, Inc. TPS LP II, Inc TPS Materials, Inc. TPS McAdams, LLC TPS Palmera, LDC TPS Pavana, Ltd. TPS San Jose International Inc. TPS San Jose, LDC TPS Tejas GP, LLC TPS Tejas LP, LLC TPS Trico, LLC TWG Merchant, Inc. TIE NEWCO Holdings, LLC Dell Holding, LLC Frontera Holding, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
	McAdams Holding, LLC		
10. Gordon L. Gillette William N. Cantrell David E. Schwartz	Peoples Gas System (Florida), Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and these companies.	
11. Gordon L. Gillette William N. Cantrell David E. Schwartz Phil L. Barringer	Peoples Sales & Service Company Suwannee Gas Marketing, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and these companies.	
12. Charles R. Black David E. Schwartz	Panda Gila River I, LLC Panda Gila River II, LLC Trans-Union Interstate I, LLC Trans-Union Interstate II, LLC Union Power I, LLC Union Power II, LLC UPP Finance Co., LLC TPS LP, Inc. TPS GP, Inc. Panda Texas Generating II, LLC Gila River Transition Energy Management Asset Co, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
13. William N. Cantrell	Heritage Holdings, Inc. TECO AGC, Inc. US Propane, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
14. Charles R. Black	TM Kladno Electricidad S.R.L. TECO-PANDA Generating Company, LP TM Delmarva Power, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
15. Gordon L. Gillette David E. Schwartz Charles R. Black	San Jose Power Holding Company, Ltd Commonwealth Chesapeake Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
16. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.	
17. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
18. David E. Schwartz	Panda Texas Generating I, LLC PLC Development Holdings, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
19. Sheila M. McDevitt Gordon L. Gillette David E. Schwartz	TECO Coalbed Methane Florida, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
20. Gordon L. Gillette Thomas L. Hernandez David E. Schwartz	Power Engineering & Construction, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Power Engineering & Construction, Inc.	
21. Gordon L. Gillette Shelia M. McDevitt David E. Schwartz	TECO Oil & Gas, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas Inc.	
22. William N. Cantrell Phil L. Barringer R. Bruce Christmas	TECO Gas Service, Inc	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
23. Phil L. Barringer Clinton E. Childress	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
24. Phil L. Barringer	TECO Barge Line, Inc. TECO Bulk Terminal, LLC TECO Ocean Shipping, Inc. TECO Ocean Shipping, LLC TECO Towing Company TECO Transport Coporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
25. R. Bruce Christmas William N. Cantrell	BGA Special Project One, Inc. TECO Thermal Systems, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
26. Gordon L. Gillette Shelia M. McDevitt	TECO Energy Foundation, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Foundation, Inc.	
27. David E. Schwartz Gordon L. Gillette	TWG Non-Merchant, Inc. TM Delmarva Power, LLC TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
28. R. Bruce Christmas	Prior Energy Corporation Prior Intrastate Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
29. Sandra W. Callahan Gordon L. Gillette	TECO Funding Company III, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Funding Company III, LLC.	
30. Sandra W. Callahan	TEC Receivables Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TEC Receivables Corporation.	
31. Sheila M. McDevitt	Gila River Transition Energy Manageme	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
32. Gordon L. Gillette David E. Schwartz Phil L. Barringer	TT-II, LLC TOS-II, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Transport Corporation.	
33. DuBose Ausley	Ausley & McMullen, PA	$1,434,634	Legal services
34. James L. Ferman, Jr.	Ferman Acura/Mazda/Chrysler/Jeep/Nis	$26,676	Electrical/lignting contract work, gas sales
35. Sherill W. Hudson	MasTec, Inc.	$3,618,422	Distribution contractor (putting up poles and electric lines), real estate
	Publix Super Markets, Inc.	$182	Groceries, procducts, gift certificates
36. Tom L. Rankin	Media General, Inc.	$266,024	Media publishings
37. Ira D. Hall	Pepsi Bottling Group, Inc.	$168,975	Products purchases

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

Company:TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	$ 1,630,853,402	$ -	$ 1,630,853,402	$ 1,630,853,402	$ -	$ 1,630,853,402	$ -
2	Sales for Resale (447)	41,465,770	41,465,770	-	41,465,770	41,465,770	-	-
3	Total Sales of Electricity	1,672,319,172	41,465,770	1,630,853,402	1,672,319,172	41,465,770	1,630,853,402	-
4	Provision for Rate Refunds (449.01)	-	-	-	-	-	-	-
5	Total Net Sales of Electricity	1,672,319,172	41,465,770	1,630,853,402	1,672,319,172	41,465,770	1,630,853,402	-
6	Total Other Operating Revenues (450-456)	36,868,767		36,868,767	36,868,767	-	36,868,767	-
7	Other (Specify)							
8								
9								
10	Total Gross Operating Revenues	$ 1,709,187,939	$ 41,465,770	$ 1,667,722,169	$ 1,709,187,939	$ 41,465,770	$ 1,667,722,169	$ -

Notes: (A) Total Other Operating Revenues excludes $11,600,242 of deferred retail fuel revenue, $0 of deferred capacity revenue, $9,937,992 of deferred environmental revenue and $387,098 of deferred wholsesale revenue .
These are included on page 114 in lines 11 and 12, respectively.

Analysis of Diversification Activity

Changes in Corporate Structure

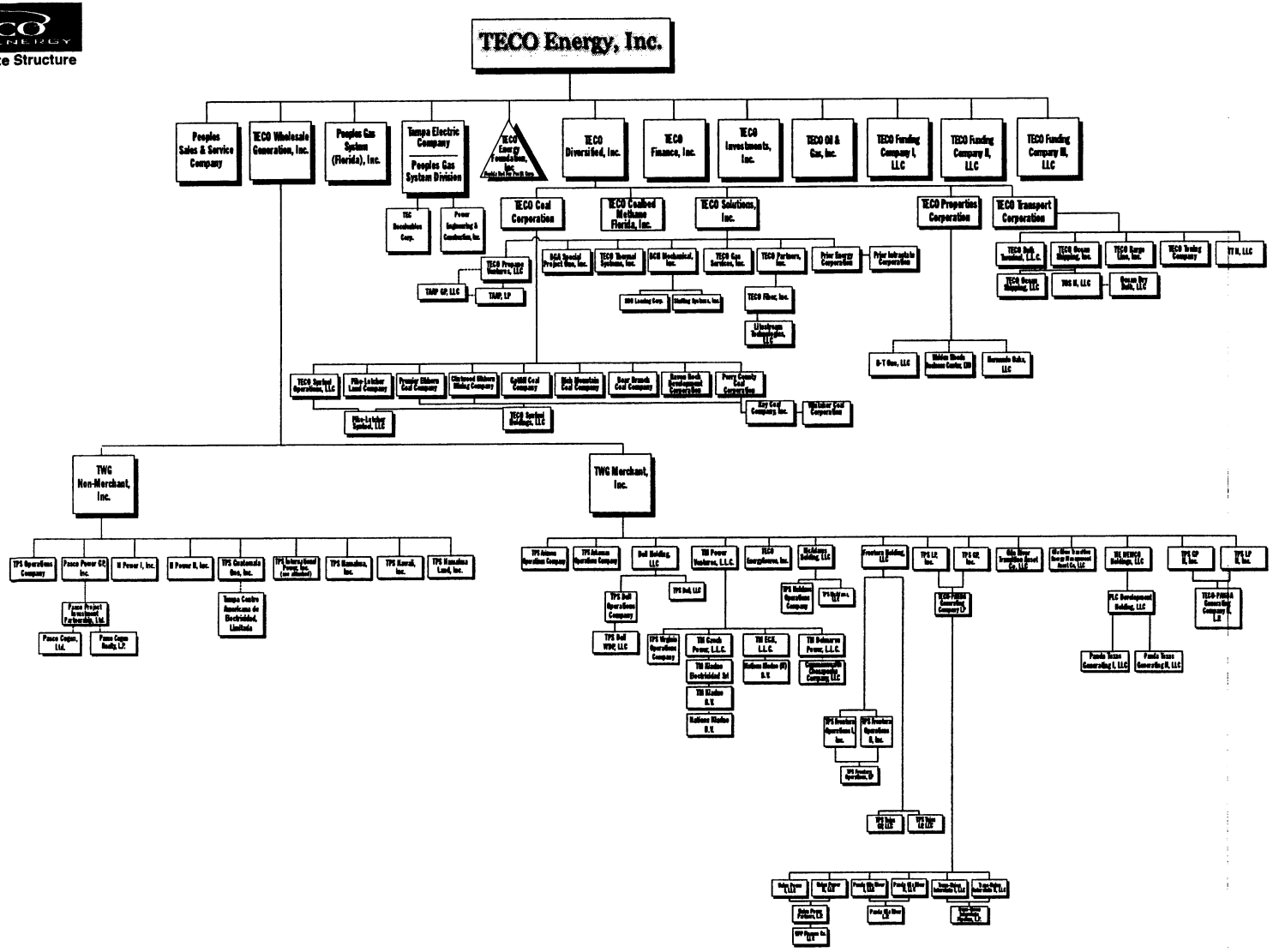
Company: Tampa Electric Company
For the Year Ended December 31, 2004

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

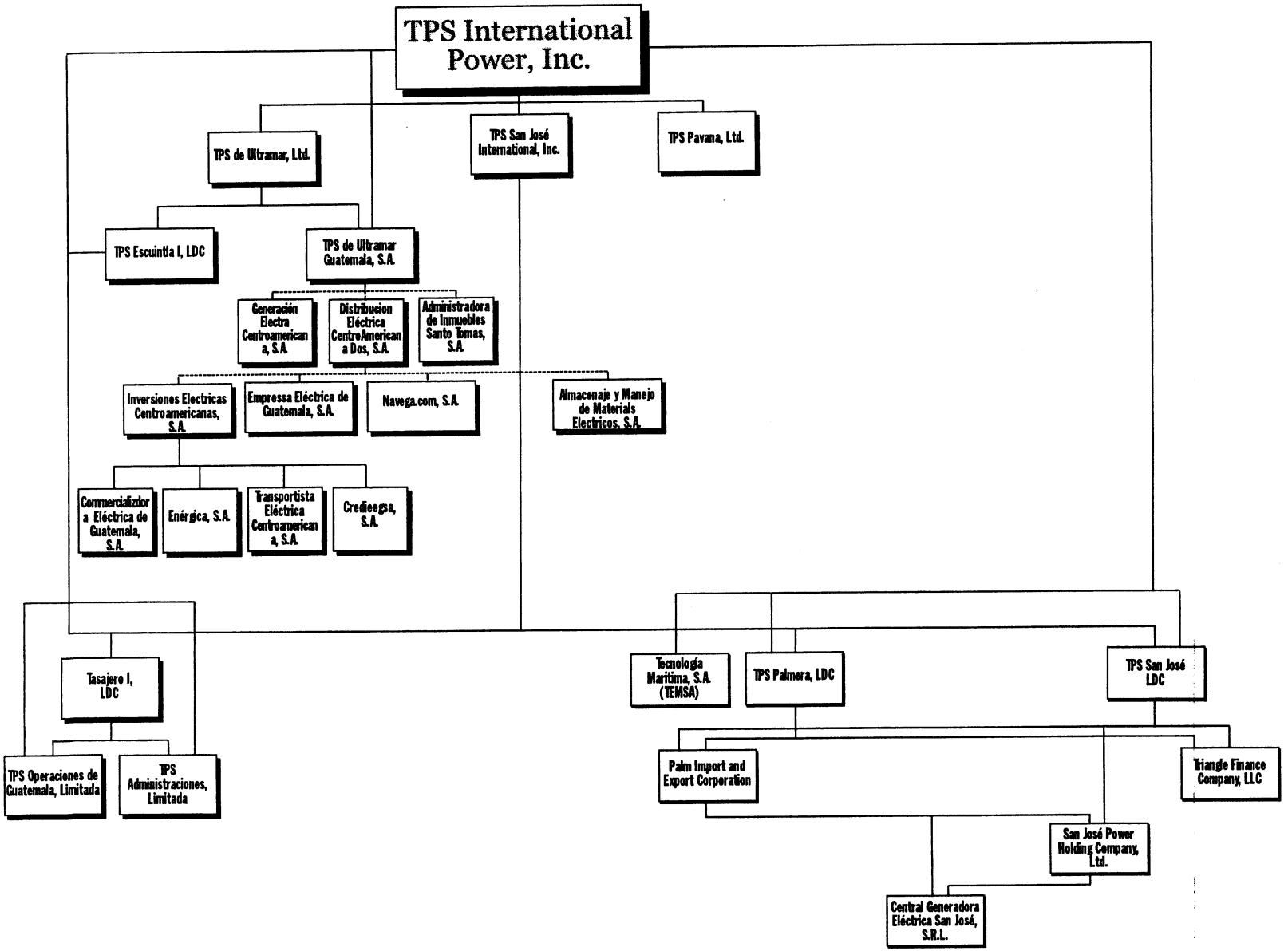
Effective Date (a)	Description of Change (b)
	Additions to Corporate Structure:
January 20, 2004	TAAP GP, LLC
January 20, 2004	TAAP, LP
March 26, 2004	Ocean Dry Bulk, LLC
May 4, 2004	Dell Holding, LLC
May 4, 2004	Frontera Holding, LLC
May 4, 2004	McAdams Holding, LLC
May 4, 2004	TWG Merchant, Inc.
May 4, 2004	TWG Non-Merchant, Inc.
July 21, 2004	TIE NEWCO Holdings, LLC
September 20, 2004	TT-II, LLC
September 20, 2004	TOS-II, LLC
September 24, 2004	Gila River Transition Asset Co, LLC
September 24, 2004	Gila River Transition Energy Management Asset Co, LLC
December 9, 2004	PASCO Cogen Realty, LP
December 17, 2004	TEC Receivables Corp.
	Deletions to Corporate Structure:
January 1, 2004	TECO Energy Services, Inc.
January 20, 2004	Heritage Holdings, Inc.
January 20, 2004	Heritage Operating, LP
January 20, 2004	U.S. Propane, LLC
January 20, 2004	U.S. Propane, LP
June 14, 2004	TPS TriCo, LLC
June 15, 2004	TPS Operations Holding Company
June 15, 2004	TECO Power Ventures, Inc.
June 15, 2004	TPS Materials, Inc.
June 15, 2004	TPS Holdings, Inc.
July 6, 2004	TECO Stevedoring Services, Inc.
July 19, 2004	Hamakua Energy Partners, LP
July 19, 2004	Hamakua A, LLC
July 19, 2004	Hamakua Land Partnership, LP
August 30, 2004	TPS Holdings II, Inc.
August 30, 2004	Texas Independent Energy, LP
August 30, 2004	Guadalupe Power I, LLC
August 30, 2004	Guadalupe Power II, LLC
August 30, 2004	Odessa-Ector Power I, LLC
August 30, 2004	Odessa-Ector Power II, LLC
August 30, 2004	Texas Independent Energy Operating Company, LP
August 30, 2004	Guadalupe Power Partners, LP
August 30, 2004	Odessa-Ector Power Partners, LP
September 10, 2004	Suwannee Gas Marketing, Inc.
September 10, 2004	Seminole Gas Marketing, Inc.
November 15, 2004	TECO AGC, Inc.
November 15, 2004	TECO AGC Limited
December 23,2004	Frontera Generation Limited Partnership

TECO ENERGY

Corporate Structure



Denotes less than 100% ownership



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Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2004

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

Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System (Tampa Division)	Service agreement effective January 1, 2002 through December 31, 2004. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of $0.49 per reading. For 2002, both parties mutually agree to establish the volume for billing for Jan - Jun at 40,000 meters and Jul - Dec at 42,000 meters. An automatic review of billing volumes will occur should a 10% differential exist. Review dates are June and December each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
Peoples Gas System (Lakeland Division)	Service agreement effective January 1, 2002 through December 31, 2004. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of $0.70 per reading. For 2002, both parties mutually agree to establish the volume for billing for January at 7,000 meters. An automatic review of billing volumes will occur should a 10% differential exist. Review dates are June and December each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
TECO Coal Corporation (Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. TECO Coal Corporation contracted Tampa Electric to provide selected services. Such as Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Coal Corporation.
TECO Energy, Inc. (Parent Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. Tampa Electric contracted TECO Energy, Inc. to provide selected services. Such as Management Services, Audit Services, Energy Risk Management Services, Legal Services, Insurance Risk Management Services, Shareholder / Investor Relations Services, Treasury / Credit / Cash Management Services, Economic Development / Governmental Affairs Services, Corporate Tax, Legal, Accounting, Financial Reporting and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between TECO Energy, Inc. and Tampa Electric.
TECO Energy, Inc. (Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. TECO Energy, Inc. contracted Tampa Electric to provide selected services. Such as Facility Services, Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs, Environmental, Accounting and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Energy, Inc.
TECO Power Services Corp. (Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. TECO Power Services contracted Tampa Electric to provide selected services. Such as Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs, Training, Facility, Accounting, Regulatory and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Power Services.
TECO Solutions, Inc. (Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. TECO Solutions contracted Tampa Electric to provide selected services. Such as Information Technology, Telecommunications, Storage, Corporate Communications, Community Affairs, Environmental, Facility and/or Fleet Management Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Solutions.
TECO Transport Corporation (Service Agreement)	New service agreement effective January 1, 2004 through December 31, 2004. TECO Transport Corporation contracted Tampa Electric to provide selected services. Such as Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs, Environmental, Facility, Accounting, Engineering and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Transport Corporation.
TWG Merchant, Inc. (Service Agreement)	New service agreement effective May 4, 2004 through December 31, 2004. TWG Merchant contracted Tampa Electric to provide selected services. Such as IT, Telecommunications, Human Resources, O&M Services, Corporate Communications, Community Affairs, Environmental, Facility, Accounting, Engineering and/or Procurement Services. ~~An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the~~ other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TWG Merchant.
TWG Non-Merchant, Inc. (Service Agreement)	New service agreement effective May 4, 2004 through December 31, 2004. TWG Non-Merchant contracted Tampa Electric to provide selected services. Such as IT, Telecommunications, Human Resources, O&M Services, Corporate Communications, Community Affairs, Environmental, Facility, Accounting, Engineering and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TWG Non-Merchant.

Analysis of Diversification Activity

Individual Affiliated Transactions in Excess of $500,000

Company: Tampa Electric Company

For the Year Ended December 31, 2004

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

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Transport Corporation	Coal transportation, transfer and storage	$68,368,229

Schedule 3 - PSC/AFA 16

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2004

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year "P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, insurance, shareholder services, treasury economic development, and governmental affairs (1)	Parent Svcs Agreement 1/1/04	P	234-09	12,462,088
TECO Energy, Inc.	Corporate Tax	"	P	234-09	287,014
TECO Energy, Inc.	Risk Management	"	P	234-09	338,540
TECO Energy, Inc.	Regulatory Policy	"	P	234-09	5,018
TECO Properties	Lease of Parking Facilities	-	P	234-04	32,742
TECO Properties	Data Processing Services	Service Agreement 1/1/04	S	146-03	2,314
TECO Ocean Shipping	"	Service Agreement 1/1/04	S	146-06	16,285
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	1,007,262
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	708,660
TECO Coal Corporation	"	Service Agreement 1/1/04	S	146-11	246,015
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	230,524
TECO Wholesale Gen - Merchant	"	Service Agreement 5/4/04	S	146-27	572,592
Hardee Power Partners, Ltd.	"	-	S	146-28	15,364
TECO Wholesale Gen - Non Mer.	"	Service Agreement 5/4/04	S	146-29	34,168
Prior Energy	"	Service Agreement 1/1/04	S	146-34	9,936
BCH Mechanical	"	Service Agreement 1/1/04	S	146-37	142,109
TECO Solutions, Inc.	"	Service Agreement 1/1/04	S	146-41	18,000
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	5,035,578
TECO Partners	"	Service Agreement 1/1/04	S	146-58	107,981
TECO Ocean Shipping	Personnel & Executive Services	Service Agreement 1/1/04	S	146-06	600
TECO Stevadoring, Inc.	"	Service Agreement 1/1/04	S	146-08	1,492
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	796,210
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	213,071
TECO Coal Corporation	"	Service Agreement 1/1/04	S	146-11	20,524
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	34,311
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	33,578
Hardee Power Partners, Ltd.	"	-	S	146-28	1,688
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	1,399
BCH Mechanical	"	Service Agreement 1/1/04	S	146-37	5,251
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	219,286
TECO Partners	"	Service Agreement 1/1/04	S	146-58	507

(1) Parent Company costs allocated to Tampa Electric.

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2004

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year "P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Properties	Accounting & Regulatory Services	Service Agreement 1/1/04	S	146-03	31,308
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	689,422
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	189,035
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	124,216
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	991
BCH Mechanical	"	Service Agreement 1/1/04	S	146-37	19,361
TECO Solutions, Inc.	"	Service Agreement 1/1/04	S	146-41	1,400
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	642,540
TECO Ocean Shipping	Marketing & Communications Services	Service Agreement 1/1/04	S	146-06	3,081
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	722,655
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	26,098
TECO Coal Corporation	"	Service Agreement 1/1/04	S	146-11	4,836
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	8,000
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	186,816
Hardee Power Partners, Ltd.	"	-	S	146-28	1,955
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	29,566
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	186,799
TECO Partners	"	Service Agreement 1/1/04	S	146-58	14,166
TECO Energy, Inc.	Building and Facilities Services	Service Agreement 1/1/04	S	146-09	218,544
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	85,296
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	68,212
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	131,096
Hardee Power Partners, Ltd.	"	-	S	146-28	11,120
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	3,504
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	197,411
TECO Energy, Inc.	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/04	S	146-09	1,945,758
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	450,551
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	203,631
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	578,463
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	15,979
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	721,036

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2004

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent: "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year "P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Bulk Terminal	Environmental services	Service Agreement 1/1/04	S	146-04	554
TECO Barge Line	"	Service Agreement 1/1/04	S	146-05	429
TECO Ocean Shipping	"	Service Agreement 1/1/04	S	146-06	1,567
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	4,439
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	738
TECO Coal Corporation	"	Service Agreement 1/1/04	S	146-11	599
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	126,445
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	242,355
Hardee Power Partners, Ltd.	"	-	S	146-28	26,203
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	20,466
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	46,967
TECO Ocean Shipping	Engineering Services	Service Agreement 1/1/04	S	146-06	336,701
TECO Stevadoring, Inc.	"	Service Agreement 1/1/04	S	146-08	18,779
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	902
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	602,946
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	607,186
Hardee Power Partners, Ltd.	"	-	S	146-28	107,823
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	172,356
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	490
TECO Ocean Shipping	Telecommunication Equipment &	Service Agreement 1/1/04	S	146-06	3,000
TECO Energy, Inc.	Services	Service Agreement 1/1/04	S	146-09	93,984
TECO Transport Corporation	"	Service Agreement 1/1/04	S	146-10	16,980
TECO Coal Corporation	"	Service Agreement 1/1/04	S	146-11	3,000
TECO Power Services Corporation	"	Service Agreement 1/1/04	S	146-23	24,856
TECO Wholesale Gen. - Merchant	"	Service Agreement 5/4/04	S	146-27	47,760
Hardee Power Partners, Ltd.	"	-	S	146-28	11,120
TECO Wholesale Gen. - Non Mer.	"	Service Agreement 5/4/04	S	146-29	1,952
BCH Mechanical	"	Service Agreement 1/1/04	S	146-37	3,000
Peoples Gas System	"	Service Agreement 1/1/04	S	146-50	82,164
TECO Partners	"	Service Agreement 1/1/04	S	146-58	17,472
TECO Stevadoring, Inc.	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/04	S	146-08	1,578
TECO Energy, Inc.	"	Service Agreement 1/1/04	S	146-09	6,369

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company
For the Year Ended December 31, 2004

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

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
None							
Purchases from Affiliates:		$	$	$	$	$	
None							
Total		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
Sales to Affiliates:		$	$	$	$	Sales Price	
NONE							
Total							

Schedule 5 - PSC/AFA 16

Analysis of Diversification Activity
Employee Transfers

Company: **Tampa Electric Company**
For the year Ended December 31, 2004

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

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Perm or Temp and Duration
Allen, Paul	TECO Energy Source	Tampa Electric	Manager Control Area Ops	Sr. Consulting Engineer	Permanent
Anderson, Mark	TECO Energy Source	Tampa Electric	Real Time Trader	Project Control Analyst	Permanent
Bell, Frederick	TWG Merchant	Tampa Electric	Manager Entergy Electric & Gas Regulatory	Manager Supplier Diversity	Permanent
Black, Charles	TECO Energy	Tampa Electric	Sr. Vice President Generation	President Tampa Electric	Permanent
Cantrell, William	Tampa Electric	Peoples Gas Systems	President TEC & PGS	President PGS	Permanent
Christmas, Bruce	TECO Energy	Tampa Electric	Vice President Fuels Management	Vice President Fuels Management	Permanent
Clark, Marilyn	TECO Energy Source	Tampa Electric	Executive Assistant	Executive Assistant	Permanent
Convington, Nicole	TWG Merchant	Tampa Electric	Sr. Administrative Specialist	Accounts Payable Processor	Permanent
Davis, Charles	TECO Power Services	Tampa Electric	Director Operations Support	Director Operations Support	Permanent
King, Marlene	Tampa Electric	TECO Energy	Executive Assistant	Executive Assistant	Permanent
Martinez, Nestor	TECO Energy Source	Tampa Electric	Director T & D Operations	Manager Meter Services	Permanent
Milburn, Marsha	TECO Energy	Tampa Electric	Executive Assistant	Executive Assistant to President TEC	Permanent
O'Brien, William	TECO Power Services	Tampa Electric	General Manager Operations	General Manager Operations	Permanent
Qureishi, Ibrahim	TECO Energy Source	Tampa Electric	Quantitative Analyst	Administrator Gas Supply Operations	Permanent
Salyers, Bobby	TPS Operations Company	Tampa Electric	Generation Process Specialist	Energy System Operator	Permanent

Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

Provide the following information regarding all non-tariffed services and products provided by the utility.

Description of Product or Service (a)	Account No. (b)	Regulated or non-regulated (c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415.11 and 416.11	Non-regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415.12 and 416.12	Non-regulated
Tree Care Service - residential and commercial tree trimming and removal program.	415.41 and 416.41	Non-regulated
PE&C - Power Engineering & Construction job order program provides reliable, effective and innovative energy, telecommunications and technical solutions for commercial and industrial businesses.	456.41 and 456.42	Regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities.	456.21	Regulated

Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2004

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

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 03 Land - Walmart NW corner of SR 544 and Lucerne Loop Rd., Winter Haven, FL Previously devoted to public service, transferred to Account 121 10/1995	480,110		480,110
121 11/12 Zap Cap Inventory/In-Service Acct. Residential Surge Suppression Equip. Various locations	3,800,634	280,570	4,081,205
121 14 Zap Cap In-Service Acct. Business Surge Suppression Equip. Various Locations	963,045	(126,377)	836,668
121 17 Artwork - TECO Plaza 702 N. Franklin St.	164,280		164,280
121 50 Land - Port Manatee N. of Hillsb/Manatee Co. line, W of Hwy. 41	785,303		785,303
Minor Items Previously devoted to Public Service	11,871		11,871
Minor Items Other Nonutility Property	123,432	(27,540)	95,892
TOTAL	6,328,676	126,654	6,455,330

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2004

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

1. Payroll Period Ended (Date)	**12/31/2004**
2. Total Regular Full-Time Employees	**2315**
3. Total Part-Time and Temporary Employees	**65**
4. Total Employees	**2380**

Details

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company:
For the Year Ended December 31, 2004

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.

Item	Amount
Account 425	34,459
Acquis Adj BB Tr	
Account 426.1	
Donations	0
Account 426.2	
Life Insurance	0
Account 426.3	
Penalties	5,846
Account 426.4	
Dues	191,489
Legislative Lobbying	208,863
Account 426.5	
Preliminary Business Development Costs	114,152
Other Deductions-Miscellaneous	0
Account 430	
Interest on Debt to Associated Companies	0
Account 431	
Interest Expense - Customer Deposits (6% & 7%)	4,485,829
Interest Expense - Federal Income Tax	260,203
Interest Expense - State Income Tax	131,336
Interest Expense - Commercial Paper	0
Interest Expense - Deferred WHSL Fuel	(26)
Interest Expense - Deferred ECRC	58,443
Interest Expense - Base Rate Loan	74,681
Interest Expense - LIBOR loan	559,047
Interest Expense - Lines of Credit Commitment Fees	1,204,602
Interest Expense - Misc. Other	984,239

FORM 1 REPORT
Related Party Transactions

(Excludes PGS Figures)

Net transactions with affiliates are as follows:

	2004	2003	2002
Fuel and Interchange related, net	$ 68.4	$ 152.4	$ 144.9
Administrative and general, net	$ (0.3)	$ 3.9	$ 0.1

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

	2004	2003
Accounts receivable	$ 2.8	$ 1.8
Accounts payable	$ 6.8	$ 10.5

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

10-K REPORT
Related Party Transactions

(Includes PGS Figures)

Net transactions with affiliates are as follows:

	2004	2003	2002
Fuel and Interchange related, net	$ 70.2	$ 173.6	$ 171.8
Administrative and general, net	$ 9.1	$ 13.7	$ 10.7

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

	2004	2003
Accounts receivable	$ 4.5	$ 4.5
Accounts payable	$ 11.5	$ 13.3

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